d about

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pa

No. 3687 W d/21 - Novr/88

Pd 29/11 26/11

ld

reattested by the Executive Engineer

remark

3. Item No 7. This matter shoul
have been at once corrected
by the Superintending Engineer.
The liabilities having been in-
curred ~~th~~ should have been pa
without delay.

4. Item No 18. The works were
apparently emergent and had
there been no delay in submitting
the Estimates for sanction probab
no irregularity would have oc-
curred.

5. The attention of the Superintend
Engineer is directed to the state
of the Registers of Buildings
(item 41). They should be
completed as early as practic

6. Service books should b
reattested by the Executi
Engin

Item 43

S.E.s attention shd be called to the lack shown of the Ex. Eg. and the Subordinates who have to attend to the Survey duties

13/11/08

No.

himself

divisional officer.

Item

ca

17.11.88

17/11/88

PROCEEDINGS OF

B/

From the S. E. I Circle H. E.

Office note from the Examr

11.88.

To the S. E. I Circle
" Exer: P. W. Accts

Despd
21

187 W

PUBLIC WORKS DEPARTMENT.

THE MADRAS GOVERNMENT.

Un~~der date~~ the 21 - Novr 1888

READ the following

No 648 G. W d/ 2nd October 1888

P.W.A. G. No 2577 d/ 12th Novr 1888.

Communicated to the Superintending Engineer, I Circle, for the information and guidance of the Executive Engineer, Gan- am Division.

2. The Superintending Engineer hould have enquired into the matters brought to notice by e Examiner and issued the cessary instructions to the ecutive Engineer instead of ply forwarding the latter cers's explanation without remark

---

11,622

The S.E. must go into details of this case himself and not only forward the E.E's answer

Item No 7 this sh'd have been at once corrected by S.E. the orders are plain and the same ought to have been heeded. This delay in payment of dues to workmen or contractors always ends in loss to Govt

Item No 18

The E.E. was justified in having repairs executed in anticipation of sanction but if he had seen there was no delay in submitting the estimates probably no irregularity would have occurred

Item 22 23 24 the rules regarding Measurement Books are plain and I do not understand the Ex complaint If they are not properly kept by all means bring it to notice but it appears to me the Ex does not know where the Books sh'd be

Item 41 the S.E. attention sh'd be called to the state of the Registers it is known they are not as far as in other divisions

FROM,

Lt. Col. R. R. E. Drake Brockman R.E.

~~THE~~ SUPERINTENDING ENGINEER

FIRST CIRCLE

TO,

THE CHIEF ENGINEER

PUBLIC WORKS DEPARTMENT.

DATED 2nd
DESPTCHED 6th } October 1888
RECEIVED

No. 648 Gen.

ENCLOSURES. 5

SUBJECT.

Ganjam Division — Returns the Notes of Inspection by the Deputy Examiner P. W. Accounts of the office of the Executive Engineer — with division officer's replies.

To

EXAMINER P. W. ACCOUNTS
No. 1669
15 OCT 1888
ENCLOSURES 5

No. 3852 C d/ 12th Octr. 1888

To
C

For favour of remarks.

11.10.88

D. W.

To W. No. 2577 d/ 12.11.88
Enc: 5

Returned with the following remarks:-

2. Item No. 7 of summary. The delay in payments to maistries was irregular. In the absence of sanction the liabilities should not have been incurred (Code para 297) and having been incurred they should have been promptly paid (standing order No. 243 to Code para 297).

3. Item 18. The practice is irregular unless the works are really emergent.

4. Items 22, 23 and 24. Under present rules measurement sheets need only be sent to the Executive Engineer with bills. Measurement books should only be sent when completed for final record.

5. Item 31. Further report will be awaited regarding the adjustment of the differences in materials at site.

6. Item 41. Further report seems necessary.

7. Item 43. Service books should be re-attested by the Executive Engineer himself, not by sub-divisional officer.

8. The other items call for no further remarks.

12/11

C.

12/11

12/11

No. 648 G.M.

FROM,

Lieutt Col. R.R.E. Drake Brockman R.E.

~~THE~~ SUPERINTENDING ENGINEER

FIRST CIRCLE.

TO,

THE CHIEF ENGINEER

PUBLIC WORKS DEPARTMENT.

Enclos 5.

DOWLAISHWARAM, 2nd. October 1888

SIR,

With reference to G.O No. 2004 W. dated 4-7-88, I have the honor to return herewith the Notes of Inspection by the Deputy Examiner of P.W. Accounts of the Office of the Ex Engineer Ganjam Division, together with the summary of the same which have been circulated to both Ganjam & Rushikulya Divisional Officers for guidance and for the submission of the explanations & reports called for in G.O No. 2621 W. dated 24-8-88.

2. The Ex Engineer's letters* Nos. 1128-39 dated 24th August & 15th September 1888 affording explanations on the points noticed by the Examiner are also herewith submitted.

*In original.

3.

I have the honor to be,

Sir,

Your most Obedient Sv.t

Buckman Lt. Col. R.E.

Supd. Engineer 1st Circle.

Ch

EXAMINER
No. 1614
15 OCT 1883
ENCLOSURES
P.W. ACCOUNTS.

E.1
PW 10267/83
11622

492 G.M.
26-9-88

No. 39 S.E GANJAM DIVISION OFFICE, BERHAMPORE,

~~Camp~~ 15th September 1888.

Desp 19/9.

From

The Executive Engineer,
Ganjam Division.

To

The Superintending Engineer,
First Circle,
Dowlaishweram.

Enclosures. 3.

1. Rushikulya Dn. Office No. 112 S.E / 24-8-88 with 2 Enclos.
2. Accountants and Cashier's Explanation.

3

Sir,

With reference to your No. 537 G.M. dated 1st September/88 regarding the replies required to the Examiner's Notes of Inspection of the Ganjam Division Office, I have the honour to forward herewith the replies made by the Executive Engineer Rushikulya Division and submit the following Explanation required from me.

2. Item No. 1 & 2. As soon as I learnt that there was a discrepancy in the Cash balance Examined by the Deputy Examiner I obtained Explanation from Accountant B. Venkatappiah Pantulu

and Cashier Ghun Singh Lalla.

The Confusion seems to have arisen by the Cashier having failed to timely enter the Cash book. The Excuse was that he was engaged in assisting the Divisional and the In=specting Accountants in the Examination of Accounts and thus his work was neglected.

I enclose the Explanation obtained from them for your information and kind return. Beyond this neglect I do not think the Cashier Committed any serious fault.

Item No 4. Since the New Division was formed the Salaries of the Sub Divisions are now directly disbursed from the Division Office -

Item No. 7. The delay in the payment of Salaries due to Maistries noticed therein took place in the Parlakimidi Sub Division on account of an order issued by Executive Engineer Mr. Evans not to make any payments until Estimates were Sanctioned -

Item No. 8. The Vouchers for Contingencies are marked Cancelled and recorded now in the Office Since April last -

Item No 10. The Accountant has been instructed to attend to the instructions given by the Examiner -

Item No. 13 & 14. Cashier Dhun Singh Lalla deposited the Security and the agreement was forwarded to the Superin=tending Engineer on 1-9-88 and I Consider him fit for the Cashier's post -

Item No 33. Of the Completion Reports due from the late Chicacole Sub Division the Completion reports for works No. 10, 12 & 15. have been received and will be disposed of shortly. The reports for the rest have not yet been received from the Sub Divisional Officer Chicacole and will be disposed of as soon as they are received

Item No 41. Owing to constant changes the Division has had undergone, it is found difficult to trace out from the records information required to complete the Register of Buildings. I have consequently circulated Extracts therefrom to my Sub=ordinates to inspect the buildings and to furnish the particulars required for completing the Return and this will take some time before the returns can be considered complete.

Item No 43. The service Book of Sub Engineer Mr. S. Venkataramanayya Pantulu will be reattested by me when I go next to Chicacole or have an opportunity of seeing him.

Service book of T. Kristnasawmy Chetty Draftsman has already been forwarded to you with the application for pension

The service books of Lascars Thammiah and Agadhee have been reattested by me.

Item No. 44. The service books of Clerk Ch. Narasimham Pantulu and Lascar S. Yelliah have been opened.

Item No 46. The Accountant has been instructed to attend also to the service postage lable account as remarked by the Examiner,

I have the honor to be

Sir

Your most obdt Servant

A. S

Executive

EXAMINER
No. 16169
15 OCT 1888
ENCLOSURES
P.W. ACCOUNTS

E.1
PW10269/88
11622

ENCLOSURE
16169
15 OCT 88
EXAMINED P.W. A

E.2
PW10269/88
11622

Vea

EXAMINER
No. 1619
15 OCT 1883
ENCLOSURES
P.W. ACCOUNTS.

E.1
PW 11622

Veu

The other persons are in the presen Ganjam Division, and the Executi Engineer of that Division will be able to report whether the defects pointed out have since been remedie

Service Books not opened.

The Service Books of the following persons who are at present working in the Division were opened, with one exception Ratnakara Patnaik, previous to the Examiner's Inspection but were with the Sub-Divisional officers for the completion of certain omissions.

Ratnakara Patnaik only obtained his health certificate in June and a Service book on his behalf will be opened on receipt of a fresh supply.

The reversion of Clerk Ruban Mahanthi to Clerk V class 1st grade has since been noted in in his Service book, and sent to the Ganjam Division, to which he was transferred.

Item No. 46. The Head Clerk has hitherto been in the habit of Examining and signing the Service label account; Since the formation of this Division the Accountant examines all the new Supplies and Signs the Service label account.

account as required by the rules.

I have the honor to be
Sir
Your most Obedient Servant

Executive Engineer
Rushikulya Division

&c

Aut 23/8/8

ENCLOSURE
15 OCT 88
EXAMINER, P.W. ACCTS.

E.2
PW 10267
11622/88

№ 2004 W

B/

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 4th July 188

READ the following

From the Examiner P.W. Accounts № 1709 d/19th June 1888 submitting with remarks notes of inspection by the Dy: Examiner P.W. Accounts of the office of the Executive Engineer Ganjam Division

The report will be forwarded in original to the Superintending Engineer I Circle for information.

2. Since the date of the inspection, the accounts of the Ganjam and Rushikulya divisions have been separated, and each division has now its own executive engineer. The Supt: Engineer will

circulate the report to both officers, who will note for guidance such matters as relate to their respective divisions.

3. The report should be returned in due course.

23.6.88

2/7/88

2717 W – 13 – 10 – 87
3208 W – 24 – 11 – 87
3268 W – 30 – 11 – 87
3076 W – 15 – 11 – 87
2767 W – 18 – 10 – 87
2912 C – 30 – 8 – 87
391 C – 30 – 1 – 88
0769 W – 15 – 6 – 88
1597 W – 1 – 6 – 88

9/7

9-7

No. 2004 W d/4th July 1888

5/7

Supdg Engineer I Circle
with report in original

Examiner P.W. Accounts

Keep-with Genl. No.

dated 188 .

1,000—7-2-88.

[C. No. 8.]

GOVT. OF MADRAS. } 1888. { P.W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 10 AUGUST 1888.

OFFICE NOTE No. 2047

To
W.

WITH REFERENCE TO G.O. NO.2004 W. DATED 4TH. JULY 1888, I BEG TO POINT OUT THAT ITEMS NOS. 3, 4, 5, 6 (A), 7, 8, 9, 13, 14, 17, 18, 19, 20, 21, 22, 23, 25, 26, 28, 33, 34, 36, 38, 40, 41 AND 43 TO 45 OF THE SUMMARY OF THE INSPECTION REPORT OF THE GANJAM DIVISION REQUIRE EXPLANATION BY THE EXECUTIVE ENGINEER, BUT THE G.O. ABOVE REFERRED TO DOES NOT CALL FOR ANY. I WOULD THEREFORE SUGGEST INSTRUCTING THE SUPERINTENDING ENGINEER 1ST. CIRCLE TO OBTAIN REPLIES OF EXECUTIVE ENGINEERS GANJAM AND RUSHIKULYA DIVISIONS REGARDING THE POINTS RELATING TO THEIR RESPECTIVE DIVISIONS.

10/8

C.

B. No 2004 W. 4. 7. 88
" 2717 W. 13-10-87
G.O. 1020 W. 13. 4. 87
" 3208 W. 24. 11. 87
B. No 3268 W. 30. 11. 87
" 3076 W. 15-11. 87
" 2767 W. 18. 10. 87
No 2912 C. 30. 8. 87
" 391 C. 30. 1. 88
" 1769 W. 15. 6. 88

P.W. Cons: 7974

(1)

Recd. 13. 8. 88.

No. 2621 W d/ 24 August 1888

B

~~July~~ G.O. No 2004 W of 4th July 1888 the Ex: Engrs Ganjam & Rushikulya divisions were directed to note for guidance such points in the inspection notes as related to their respective divisions & the Supdg Engr will see that matters requiring explanation are duly replied to

D 24/8

15.8.88

S.E. I Circle

Ex: S.W.A

16/8/88

O.S 79:
in 16: 8

C 31/8-

3/4928 14/8

Notes of inspection by H. Rainier Esquire, Deputy Examiner P.W. Accounts, Madra of the office of the Executive Engineer Ganjam Division, on the 10th to 16th April 1888.

At the time of the last inspection by an accounts officer at Berhampore, only the office of the Executive Engineer Rushikulya division was there stationed (vide report printed with G.O. No 1020 W. dated 13th April 1887) the Executive Engineer's office Ganjam division was then at Chicacole, though about to be amalgamated as regards accounts with the office at Berhampore.

2. This amalgamation between the accounts of the Ganjam and Rushikulya divisions took place in April 1887. Mr J. Hannan, Executive Engineer 1st Grade assum ing charge of both divisions, with M. R. Ry B. Venkatappiah Pantulu, Accountant 5th Grade as Accountant.

3. Under G.O. No 3208 W. dated 2d November 1887 the above two divisions are now again separated.

4. The office was however inspected previous to its separation and also the accounts and books examined

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were chiefly those of back months, the examination may be regarded as that of the office of the combined Ganjam and Rushikulya divisions. Mr. G. D. Wybrow, Executive Engineer 1st Grade, took over charge of this division from Mr. H. E. G. Evans, Executive Engineer 4th Grade, on 23rd August 1887, and M. R. Ry. B. Venkatappiah Pantuloo, accountant 5th grade, is still the accountant.

5. The sub divisions and officers in charge on 31st March 1888 were as follows:–

(1) Russelconda sub-division, Mr. G. F. Handcock, Assistant Engineer 1st Grade.

(2) Aska sub-division, Mr. J. H. Medlicott, Assistant Engineer 1st Grade.

(3) Berhampore sub division, M. R. Ry. W. Venkata-reddi Naidoo Garoo, Sub-Engineer, Temporary.

(4) Chicacole sub division, M. R. Ry. C. Seshachella Moodeliar Avergal, Sub-Engineer, Temporary.

(5) Surada sub division, Mr. J. H. Medlicott, Assistant Engineer 1st Grade. (since abolished)

6. The above sub-divisional officers have drawing accounts and make every description of payment and to any extent

m 10.
G. 15-8-88 R. 18-8-88

7. The imprests held on 31st March 1888 were as follows:–

Recouped by the Executive Engineer.

Nil.

Recouped by Russelconda sub divisional office

(Mr. G. F. Handcock)

	Rs
Mr. C. H. Marrow, Overseer	300.
M. R. Ry. V. Subramanyer, Overseer	200.
G. Lakshmiah Naidoo, sub overseer	150.

Recouped by Aska sub divisional officer.

(Mr. J. H. Medlicott)

	Rs
Mr. S. W. S. Smyth, Assistant Engineer 2nd Grade	200
M. R. Ry S. A. Swaminatha Iyer, Overseer	500.

Recouped by Berhampore sub-divisional officer.

(M. R. Ry Venkata-reddi Naidoo Garu)

	Rs
Corporal Emery, Overseer	100.

Recouped by Chicacole sub-divisional officer.

	Rs
(M. R. Ry C. Seshachella Moodeliar)	200.
Serjeant Huson, Overseer	200.
M. R. Ry C. Rannanna Pantuloo, Overseer	200.
M. R. Ry Soondram Pillai	100.
Mr. C. J. Fonceca	100.
M. R. Ry. T. Prakasa Moodeliar	100

8. The Rushikulya division cash has been accounted for separately from the Ganjam division cash since 2nd April inclusive, a

separate cash book being opened for each and the balance on the above date being formally transferred.

9. On the 14th April 1888 the Rushikulya cash book showed a balance of nil whereas the value of the cash in hand was Rs 29-8-0. This was stated to be caused by a cheque having been drawn for cash from treasury on 11th April 1888, but not yet entered in the cash book – the amount of this cheque was Rs 30 and 8 annas. (also not entered in cash book) was paid on the same date for which there is a voucher.

10. On the 14th April the Ganjam cash book showed a balance of Rs 164-2-7, the value in the cash safe being only Rs 4-1-8, to which must be added an existing imprest of Rs 100/-, making Rs 104-1-8; to this also must be added Rs 44 said to be paid to a draftsman and messenger – voucher for which gives the draughtsman's stamped receipt only for Rs 38 without any order to pay or date of payment, and there is no entry in the cash book. There are also other contingencies not entered in the cash book though vouched for to the extent of Rs 10-5-11 incurred previous to 9th April 1888. This brought the balance to Rs 158-7-7. Rs 5-11-0 was afterwards brought by the cashier to make the value equal the balance.

11. Salaries are disbursed in the divisional office prior to the despatch of the salary bill, contrary to code para 473 (2).

12. The following statement compares the dates of payment of salaries with those of despatch of salary bills.

Month's salary	Date of payment	Date of despatch of salary bill
July 1887	1st August 1887.	5th August 1887.
August	1st September 1887	2nd September
September	1st October	5th October
October	1st November	7th November
November	1st December	5th December.
December	5th January 1888	9th January 1888.
January 1888	3rd February	3rd February
February	1st March	8th March
March	2nd April	8th April.

13. The payments from the divisional office are chiefly on account of establishment.

Vouchers are not as a rule initialled by the accountant before payment. Salaries of sub divisional officers and their establishment are issued from the divisional office except in the case of the Chicacole sub divisional officer and his establishment, whose salaries are disbursed on the spot (though included in the bill of the divisional office) and have sometimes been paid before the despatch of the salary bill by the divisional office. The divisional office sends an extract from the salary bill to the sub-divisional officer to enable him to pay according to it, but sub-divisional salaries have been sometimes paid before the receipt of this extract. There are several items now outstanding in the miscellaneous advance account of payments, such as the above, made by the sub divisional officer and which are not covered by audit.

14. In the sub-divisional cash balance statement, Form No. M (1) of Aska sub division for March 1888 the description of the cash balance of Rs 110-9-2 was not given, the explanation given by the sub-divisional officer being that a large portion of the balance was out as advances with several maistries and gumas on works.

15. In the statement of actual balance for February 1888 the description of balance of Rs 115-8-4 was also not given, the same explanation being offered, from which it seems that the certificate given in each case by the sub-divisional officer was not in order, for cash could not have been counted as stated in that certificate, if the particulars were not exactly known.

16. Moreover, advances to maistries or others should, when made under proper authority, be invariably recorded, and receipts carefully filed.

17. Again, the actual cash balance statement for January 1888 of the same officer

M64

(Mr. Medlicott) was incorrect, though the printed certificate at the foot of the statement was duly signed; but the Assistant Engineer discovered the error himself and sent in a revised statement.

18. With reference to para 3 of last report (G. O. No. 1020 W. dated 13th April 1887) the sub-divisional cash accounts come up thrice a month with fair punctuality, but they are still habitually unsupported by vouchers, which when they do reach the Executive Engineer's office are generally found to be imperfectly prepared. Most of the vouchers have to be returned for correction and this causes much inconvenience and delay.

19. Piece-workers' account, Form No. M 16, for January and February 1888 have not yet been prepared and submitted to the Examiner, owing to want of vouchers from sub-divisions. The number of vouchers still due for March 1887 were as follows:—

From Aska sub division 67 vouchers and Chicacole sub-division 27. The number of vouchers returned for correction was 13 in the case of Aska sub division, 24 in the case of Chicacole sub division and 12 in the case of Russelconda sub division for one month.

20. From vouchers being incorrectly prepared excess payments to piece-workers have in some cases resulted, and recoveries still to be effected from piece-workers on this account aggregate Rs 17-3-9 from 12 piece-workers.

21. In the following instances there has been delay in payment of maistries &c.

Name	From what month	Amount Rs — As — P.	Date of payment.
Appalanarsiah Patanaik	November, December 1887 and January 1888	21 — 0 — 0	29th February 1888.
Ch. Veerabhadriah	Do	45 — 0 — 0	24th March 1888.
Gopalakrishniah	November and December 1887	30 — 0 — 0	29th March 1888.
P. Venkannah.	December 1887	5 — 0 — 0	23rd February 1888.

22. Contingent vouchers are as a rule destroyed. They should not be destroyed but only defaced, *vide* certificate at foot of contingent bill and code para 858.

23. Constructing a surplus weir to Surada anicut.

326 cubic yards of firewood of book value of Rs 67-5-1 belonging to the materials at site account of the above work, were sold on the 5th March 1888 for Rs 70 to Rev. L. F. Decarre, without the sanction of the Superintending Engineer which is required by code para 1712.

24. The certificate of having posted the entries in the sub-divisional cash extracts in the cash abstract book, is not signed by the accountant, as provided in form No M3.

25. The imprest-holders pay labor, petty supervision and other miscellaneous items below Rs 10/.

26. The imprests are generally promptly recouped, but the imprest with M. R. Ry Kunniah Lal for January 1888 which was received in the sub-divisional office (Aska sub-division) on 14th February 1888 was recouped on 6th March 1888, or nearly a month after it was received in the sub-divisional office.

27. The imprest of Rs 200 with Mr Smyth Assistant Engineer, opened in March 1888 (exact date not known) has not been noted in the cash extract of the Aska sub divisional officer as required by Code para 1833.

28. Payments in cash on account of labor have been made by the Aska sub divisional officer (Mr Medlicott) through the Overseer M. R. Ry S. A. Swaminatha Iyer, though the Overseer holds an imprest he is in the habit of paying from the sub divisional officer's cash balance.

29. The cashier is a purely temporary man appointed against the permanent establishment, with reference to G. O. No 2767 dated 18th October 1887. He has not furnished any security as directed by para 790 of the P. W. code. From his very defective

knowledge of his business and the indifferent state of his work, it is doubtful whether he is suited for the post of cashier.

30. Miscellaneous receipts realised in subdivisions except Chicacole and Surada subdivision (now abolished), are not paid into the treasury by the sub divisional officers, but are paid by the divisional office which of course cannot pay such receipts within the month as required by code para 1605, as the needful information is not available in the divisional office until the cash extracts are received. To give effect to code para 1605, it is necessary that such receipts should be paid into the treasury by the officers realising them.

31. The works in this division are generally done by piece-work and departmental agency. About 80 work abstracts were prepared for February 1888. The work abstracts are not generally put

put in hand until the beginning o the month following that to which they relate. Work abstracts for Marc 1888 have not yet been put in hand.

32. The expenditure as per register of works was compared with that in the schedules of expenditure and the following differences noticed. In the case of "Godahallow aqueduct" the expenditure up to date as shewn in the register of works, does not correspon with that in the schedule of expenditur On examination the former was found to be correct and the schedule will b corrected to agree with the register.

33. Similarly in the case of "No 3 under tunnel Mahanadi channel" estimate Rs 7070, the schedule of expenditure and register of works do not agree. The register of works which is correct shews Rs 1912-9-5 as expenditure up to date, while the schedule shews Rs 1912-12-5. The latter should be corrected.

38. The following amounts passed and paid to the contractors have not yet been debited to them in their ledger account.

Date of bill	Amount Rs	Date of debit advice from Presidency division
17th December 1887	6,362	12th January 1888.
12th March 1888	12,070	28th March 1888

+ [illegible]

39. Of the value of certain piles the property of Government which the contractors have used, there has been as yet no recovery.

40. Certain materials, viz:-

Lead ——— tbs 40.

Salwood pieces ——— 24.

18 8 0

are in the accounts as at site of the work, but they have really been used on the work and will now be debited to the contractors.

[illegible]

41. Only three measurement books were produced, all belonging to Surada sub-division lately abolished. Measurement books of other sub-divisions were

not

not available for inspection although aske[d] for in advance by the Examiner's Office. Measurement books are recorded in su[b-]divisional offices, while according to [the] Code para 1756 they should eventually be returned to the divisional office for record. Measurement sheets are generally marked "paid" in red ink, but without the particulars of payment. It is said that measurement books are similarly cancelled.

42. Constructing Gumsur anicut, estimate Rs 22,560.

The value of materials purchased for this work and now remaining at site is Rs 27,107 or Rs 4,547 in excess of the amount of the estimate for the entire work. It was said that a revised estimate for the work amounting to Rs 45,100 has been submitted to the Superintending Engineer for sanction. The arrears on this work as per register of works were Rs 1366 at the end of February 1888, whereas according to the work abstract and piece-workers' account they amounted to Rs 1285-3-11. The accounts were carefully examined and it was found that the figure in the register of works was incorrect. The actual arrears on this work are Rs 1,285-3-11. The difference between this amount and the figure in the register of works is as follows:—

	Rs-As-P.
As per register of works	1,366-0-0
Deduct carriage of timber supplied in November 1887 by Forest Department and erroneously twice debited as value of work done in the work abstract for November 1887	82-3-1.
Difference	1,283-12-11.
add difference between value of work done and payment made to piece-worker Ramachandrapata Naik in March 1887; the actual	
Carried forward	1283-12-11
Brought forward	1,283-12-11
payment being taken in work abstract under value of work done instead of taking actual value of work done (Rs 75-15-0 -75-10-0)	0-5-0
Do Do Rs 289-6-6-288-4-6) in January 1887	1-2-0
Total arrears	1,285-3-11

43. Of the materials referred to above some have been manufactured. There has been manufacture of Surkhi, lime, and bricks. But the accounts of the manufacture are not distinctly kept so as to show the charges and outturn &c. All charges are debited to the subhead "materials at site," while as per code para 1790 a suspense sub-head "manufacture" (similar to "materials at site) should have been temporarily introduced, the debits to this subhead being cleared by credits as the materials

ow

completion were transferred to "materials at site". It is desirable, that the materials should be counted early, and valued, so that it may be seen if the amount at debit of "materials at site" is fully covered by value of materials in hand.

44. Surada reservoir dam, estimate Rs. 159,000.

The arrears due to piece-workers as per piece-workers accounts, Form No. M 16, are Rs. 3-4-6 as follows:—

		Rs.-As.-P.
To piece worker A. Venkataswamy		4-6-0
Do. Pithoyi Doss	0-0-10	
Due from Do.	1-0-4	0-15-6
Do. Basudeva Kadanga		0-2-0
Total Rs.		3-4-6

while according to the register of works the arrears amount to only Rs. 3-3-8. The difference is due to the value of work done by Pithoyi Doss in December 1886, viz Rs. 90-12-4 not having been debited in the work abstract, in which the amount paid, viz Rs. 90-11-6 was shown both as value of work done and payment made. The necessary corrections will now be made.

45. Surplus Weir from Surada reservoir, Estimate Rs. 23,710.

There is a sum of Rs. 4-13-1 due from piece worker Pithoyi doss since May 1887. There are other small items in connection with other works due from this same man.

46 Constructing No. 8 Under tunnel, Rushikulya Canal, Estimate Rs. 8,550.

The arrears due in the accounts of this work as shown in the register of works, work abstract and piece worker's account do not agree. The arrears under departmental agency are nil and under piece work, as per Form No. M 16, they are Rs. 41-1-1, making in all Rs. 41-1-1, while the register of works shows Rs. 202-1-3. The difference, viz Rs. 161-0-2 is due to certain corrections (in the month of April 1887) in connection with the piece worker Chandramani

Behera's bill for February 1887 thus reducing the value of work done by the piece worker, but the corresponding reduction of value of work done was not made in the register of works and this will now be done.

47 Excavation of Mahanadi Canal, Estimate Rs 123,360

47. ~~Excavation of Mahanadi~~

The arrears on account of this work as shown in the register of works do not agree with those entered in the work abstract and piece worker's account. A portion of the value of work done by pieceworker Govinda Bisoye Rs 33 was debited in the register of works as value of work done twice over once in July 1887, Vide voucher No 4 of July 1887 and again in August 1887, Vide voucher No 1 dated August 1887. Moreover the payment made to pieceworker Narayana Panda, viz Rs 174-2-4 was debited as value of work done in the accounts for May 1887, while the actual value of work done by the piece worker was 10 annas more or Rs 174-12-4. The necessary correction will now be made.

48. Improving Bathisiripuram Road, Estimate Rs 13,530.

The work abstract for this work for February 1888 is so prepared as regards sub heads that it cannot be directly posted into the register of works. The same sub heads are posted in different places and these have to be summarised on separate paper before posting into the register.

49. Improvements to Gusadi Road, Estimate Rs 5,120.

The register of works for this work shows a considerable balance of "materials at site" (Rs 159-6-5) while part IV of the work abstract shows a nil balance. On examination it was found that for some months the balance of the work abstract has been incorrectly brought forward. This will now be rectified.

50. There are materials valued at Rs 68,769 spread over 54 works and there is no periodical verification of these materials as required by code para 1713. Materials at site of some of the works were counted by sub-divisional officers at the end of 1887, the result being generally a discrepancy between account

and value. The materials at site as actually counted did not agree with those entered in the work abstract.

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51. Ten day reports which came up without punctuality are not generally speaking prepared correctly. Materials purchased or transferred from other works do not appear in part II of ten day reports in many cases. On this subject attention is invited to para 7 clause 6 of last inspection report, printed with G. O. No 1020 W dated 13th April 1887.

52. The following works are said to have been completed. The submission of the completion reports should therefore be expedited.

Name of work	Amount of Estimate Rs	Expenditure to date Rs	 As	 P	Date of completion.
43. Minor works and Navigation.					
1.) Repairing sluice and calingulas of Sylada Kondavalasa tank	315	304	14	2	April 1887.
(2) Constructing surplus escape with sluice combined to Thumah branch Channel	53	50	13	.	March 1887.
(3) Closing breaches in Wadada and Duai Channel	25	23	10	.	Do
(4) Do Do	30	22	15	7	May 1887.
(5) Repairing the Verjam branch channel	165	157	1	7	June 1887.
(6) Clearing shoals in the bed of Komarti and Yarabada channels	24	23	13	6	August 1887.
Estates.					
(7) Repairing Nallacheruvu of Labara	113	100	8	5	November 1887.
(8) Repairing Ramasagaram channel	94	83	9	4	Do

Name of work	Amount of Estimate Rs	Expenditure to date Rs	As	P	Date of completion
(9) Closing breaches in the bund of Nallacheruvu of Labara	66	41	5	3	August 1887.
(10). Repairing Minor's residence at Urlam	140	135	.	7	April 1887.
(11) Repairing granaries at Urlam	75	68	7	3	Do
(12) Repairing Urlam road	115	130	.	10	March 1887.
(13) Constructing wooden trough over the same abutment and pier of Mabagam channel	132	114	2	3	Do
(14) Providing wooden shutters to Urlam Calingula across Polaky main channel	75	60	15	4	April 1887.
(15) Mile coolies &c required for Urlam Road from 16th September to 31st March 1887	145	103	13	1	March 1887.
(16) Emergent estimate for clearing silt at the head of Dyree main channel	190	189	10	4	April 1887.
(17) Erecting a bund round the cocoanut garden outside Urlam village	78	69	2	6	February 1887.
(18) Constructing a surplus weir in the right bank of Kayyala buttay in Urlam estate	190	172	13	.	April 1887.
(19.) Repairing the Rachalalama surplus weir in the Mobagam channel of Urlam estate	32	27	.	10	April 1887.
(20) Closing breaches above and below in the channel of Lakimiri buttay near aqueduct	55	68	13	10	Do
(21) Repairing Chindadripett Calingula in the Mobagam channel, Urlam estate	110	91	1	4	Do
(22) Repairing Gopalapenter aqueduct	120	113	5	.	April 1887.
(23) Repairing travellers' bungalow or choultry at Devadi	75	66	15	4	March 1887.
(24) Erecting a puddle wall round the plantain garden in Urlam	200	196	9	5	June 1887.
(25) Erecting a puddle wall around the open ground in Urlam	190	191	12	8	Do

43 Minor Works and Navigation.

Name of work	Amount of Estimate Rs	Expenditure to date Rs	As	P	Date of completion
(26) Repairing masonry works on Ravula-valasa Durgasi Meraka channel	340	266	12	9	April 1887.
(27) Repairing Naidu tank of Chennapuram, a hamlet of Nadagam village	175	136	..	..	Do
(28) Repairing the regulator across Polaky main channel at the head of Nadagam branch channel	255	169	14	3	Do

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Name of work	Amount of Estimate Rs	Expenditure to date Rs	As	P	Date of completion
(29) Repairing the regulator across Polaky main channel at the head of Chennapuram branch channel	225	128	4	8	April 1887
(30) Constructing an escape weir of 50 feet long in the left bank of Garibula-gadda	705	686	.	8	March 1887
(31) Constructing a masonry floor at the head of Singapore channel	195	160	6	9	April 1887

53. The following balances outstanding from and to piece-workers were noted:

	Name of piece worker	Balance due To piece workers Rs	As	P	Balance due From piece workers Rs	As	P	From what month outstanding
	Surada reservoir dam							
1.	A. Venkataswamy	4	6	-				January 1886.
	Russelconda reservoir dam							
2	Sonya Bhuyya	35	15	-				Do
	Shama Sui	13	14	9				February 1886.
	Arthe Jemra	11	15	-				
	Rama Bisoi	33	-	-				
3.	Surada reservoir dam							
	Pithiyi Doss	"	-	-	1	-	4	Do
4	Russelconda reservoir dam							
	Neelakanta Pata naik	19	10	3				March 1886.
5	Rushikulya Canal Earthwork							
	A. Lakshminarayana Pantulu	36	14	6				
	Khetra Pyadi	3	4	1				April 1886.
6.	№ 8 Under tunnel Rushikulya Canal							
	Gopee Sahu	25	8	3				May 1886.
7.	Rushikulya Canal Earthwork							
	Chendra naik	"	10	-				June 1886.
8	Russelconda reservoir dam							
	Sonuyya Bhuyya	10	14	2				July 1886
×9	Deepening Chilka Canal							
	Raghu Meliko	5	"	-				August 1886.
10.	Rushikulya Canal Earthwork							
	Gonga Behera	37	-	1				
11	Russelconda reservoir dam							
	Beli Jema	8	"	10				September 1886.
	Neelakanta pata naik	11	9	1				
	Ramo Patro	28	15	1				
×12	Flood embankment Jayamangalam Channel							
	Jaganadha pata naik	1	1	4				October 1886.
13.	Rushikulya Canal Earthwork							
	Guroochandra Padhi	6	13	11				
	Gonga Behera	35	7	6				
	Carried over	329	15	10	1	.	4	

	Name of piece-worker	Balance due						From what month outstanding
		To piece-worker			From piece-worker			
		Rs	As	P.	Rs	As	P	
	Brought forward	329	15	10	1	.	4	
14	Russelconda reservoir dam							
	Artho Jemma	2	1	4				October 1886
15	Surada reservoir dam							
	Pithoyi doss	"	"	10				December 1886
16.	Rushikulya Canal Earthwork							
	Chendra Hathram	24	14	8.				
	Purshottama Naidoo	15	4	9				January 1887
	Gurochandra Padhi	11	15	8				
17.	Russelconda reservoir dam							
	Appalanarasiah	2	15	6				February 1887.
18	No 2 Under Tunnel Rushikulya Canal							
	Gundicha Sahu	1.	1	6.				February 1887.
19	No 4 Under Tunnel Rushikulya Canal							
	Chitru Padhe	4	6	.				
20	No 8 Under Tunnel Rushikulya Canal.							
	Chandramoni Behara	15	9	.	.	.	2	
21	No 4 Bridge Do							
	Chandramoni Behara	7	.	6				
22	Godahallow aqueduct							
	Purushottama Naidoo	15	3	9.				
23	Rushikulya Canal Earthwork							
	Chendrahatti Ram	8	5	4				
	Khetra Pheadhi	1	1	4				
	Kali Pruste	22	2.	2				
24	Repairs to Sura Ghayi							
	Govinda Santhra	6	.	..				February 1887.
25	Repairing Bodo Ghayi							
	Chendrapanta Behara	9	.	.				
6.	Repairing Irrigation tank at Minilatti							
	Govinda Santhra	1	8	.				
7	Repairing Boblibi bundho							
	Chendra panty Behara	2	"	"				
	Repairing Jago bundho							
	Chendha panty Behara	6	9	4				
	Repairing Bathtotta Ghayi							
	Chendha panty Behara	2	.	.				
	Carried over	489	3	6	1	.	6	

	Name of piece-worker	Balance due						From what month outstanding.
		To piece-worker			From piece-worker			
		Rs	As	P.	Rs	As	P.	
	Brought forward	489	3	6	1	-	6	
30	Repairing Gonds bundho							
	Chendrapanta Behara	5	.	-				February 1887.
31	Do Limda bhundho							
	Chendrapanta Behara	4	..	..				
32	Do Santhra bundho							
	Chendrapanta Behara	"	8	.				
33	Ghumsur anicut							
	Ramachandra pata naik	13	3	4				
34	Escape to Surada Reservoir							
	Pithoyi doss				"	2	4	March 1887.
35	Repairing stables at Dharacote							
	Hori Poopi	9	7	8				
36	Repairing cattle shed at Dharcote							
	Gunga behara	9	12	2				
37	Rushikulya Canal Earthwork							
	S Brahmiah Pantulu	5	5	4				
	Kirisimo naik	"	1	10				
	Khetra Iyadi				1	14	.	
	Megatha naik	.	10	1				
	Moli Sahu				-	6	4	
	Sonny Mahanty				.	2	.	
38	Ghumsur anicut							
	Ramachandra pata naik	.	5	.				
39.	Repairing bund of Routasagaram Cutty							
	Ganapathi sahu	7	-	-				
40	Surada Reservoir dam							
	Basudeva Khadanya				.	2	.	April 1887.
41	Surplus weir surada							
	Basudeva Khandy				1	3	-	
	Raghu Molice	5	3	4				
42	No 9 Under Tunnel Rushikulya Canal							
	Sonni Mahanty	.	2	"				
43	Repairing Salnipodoro bundho							
	Chendrapata Behara	6	"	.				
44	Rushikulya Canal Earthwork							
	Bonisimo naik				5	15	6	
	Carried over	555	14	3	10	13	8.	

	Name of piece worker	Balance due To pieceworker Rs	As	P	From pieceworker Rs	As	P	From what month outstanding
	Brought forward	555	14	3	10	13	8.	
45	Repairing No 10 Under Tunnel Rushikulya Canal							
	Genga Behara	58	6	5				April 1887
46.	Surplus weir for Surada reservoir							
	Basudeva Khadiya				-	9	.	
	Pithoye doss				4	13	1.	
47.	No 1 Under Tunnel Rushikulya Canal							
	Genga Behara	6	2	.				May 1887.
48	Mahanadi Canal Earthwork							
	Narayana Pandu	.	10	.				
49	Ghumsur anicut							
	Bishmara Mollo	95	6	9.				
50	Russelconda reservoir dam							
	Rambisoe	1	9	.				
51	Rushikulya Canal Earthwork							
	Chaitino Ravulo	8	.	.				
	Mongolo dole behara	9	.	.				
	Path Ballayya	16	.	.				June 1887.
	Kalu Penti	30	.	.				
	Duima naiko	8	.	.				
2	Anicut across Godalla nulla							
	Ganapati Sahu	2	2	6				
3	Repair to Godahallow anicut							
	Sumantho	100	.	.				July 1887.
4	Mahanadi Canal							
	Krishnapata naik	6	.	.				
5	Improvements to Godahollow anicut							
	Genga naiko	9	8	.				August 1887.
6.	Russelconda Reservoir dam							
	Ogadha Pradhan	68	3	11				Do
	Rushikulya Canal Earthwork							
	B. Kamiah	20	.	.				Do
	No 3. Under Tunnel Mahanadi Canal							
	Ramachandra Patanaik	22	.	9				Do
	Chicacole sub division							
	Repairing sluice and bund of Syladu and Kenavalasa tank							
	V. Koormayya				1	.	.	May 1886
	Carried over	1016	15	7	17	3	9	

	Name of piece worker	Balance due To piece worker Rs	As	P	From piece worker Rs	As	P	From what month outstanding
	Brought forward	1016	15	7	17	3	9	
60	Clearing Jola butty							
	V. Kurmayya	7	13	3.				May 1886
61.	Repairing Nandu tank Chennapuram							
	S. Jaganadham	2	15	4				February 1887.
62	Improving Palem and Tumbore Road							
	Sherkati Lakela	101	4	3				Do
63.	Repairing Nandu tank of Chennapuram							
	P. Sunyari	20	14	11				March 1887.
64	Repairing Regulator at the head of Andanari Channel							
	H. Appadu	21	7	8				Do
65	Closing breaches in Jakelapolam of Purshottapore Channel Chellapati Row Naidoo	6	8	2				Do
66	Closing breaches in the right bank of Garebulca Godda							
	Chellapati Row Naidoo	4	1	8				Do
67.	Wooden trough over the existing pier and abutments in the Moleagam Channel							
	N. Papayya			1				April 1887.
68	Closing breaches of Kellavasam Channel							
	D. V Byragi Chukta	8	5	1				Do
69.	Closing breaches in Shamma tank of Palathlagam. H. V. Chellapati Row	18	.	.				June 1887.
70	Improving Road from Kimidi to Parapuram							
	I. Chalamayya	21	6	1.				
71.	Improving first three miles of Kimidi parapuram							
	I. Chalamayya	16	12	.				
72	Constructing an escape weir to drain the fields surplus in Palaky Channel							July 1887.
	M. Nagabhushanam Pantulоo	14	12	5				
73.	Closing breaches in Garebellagedda							
	H. V. Chellapati Row	7	1	5				
74	Improving Gudadi Road M. Appigadu	34	3	1				
75	Repairing Kimidipuram Road H. Mrittyunga Setti	15	10	4				
76.	Repairs to Gusadi Road							
	M. Appadu	10	2	5				August 1887.
77	Do first 3 miles of Jaranghi ghat road							
	Juguseti Gumma	6	6	9				
78	Repairs to road from Pittapuram to Gopilli							
	Godavari Samiah	60	7	4				
	Carried over	1395	3	10	17	3	9	

	Name of piece worker	Balance due						From what month outstanding
		To piece worker			From piece worker			
		Rs	As	P	Rs	As	P	
	Brought forward ——	1395	3	10	17	3	9	
79.	Repairs to Himidi Henchilinge Road Balagi chowdary ——	64	14	11				August 1887
80	Cutting right bank and revetting Vamsedhara P. Sooryanarayana ——	105	8	5				
81	Constructing a weir to east end of Palatalegam Gamarabatt D. Prakasam ——	14	11	1				
82	Repairing 125 feet weir Geribatt gedda D. Prakasum ——	12	10	3.				
83	Improving Badavakalugulla P. Sooryanarayanam ——	15	5	.				
	Total ——	1,608	5	6	17	3	9	

54. Respecting the following works which are carried out by piece-works the bills used are in form No. M 14 instead of M 14 A.

(1) Clearing silt at the head of Dusi channel, Estimate —— Rs 130.

(2) Repairing Nagarikatakam channel head sluice, Estimate —— 195.

3 Repairing the regulator across

Polaki

Polaki main Channel &c, Estimate —— 255.

(4) Rebuilding the nose at the head of Jalimur Channel, Estimate —— 1,250

(5) Constructing coach godowns for two bullock coaches belonging to Urlam Estate, Estimate —— 350.

(6) Repairing manager's office building at Urlam, Estimate —— 180.

(7) Erecting a Puddle wall around the open ground in Urlam, Estimate —— 190.

(8) Constructing a weir to Pogadu tank, Estimate —— 154.

55. Three separate returns of tools and plant are prepared in this division viz. one for the Chicacole sub-division, one for Parlakimidi Estate, and one for Rushikulya sub-division which last is compiled from the Aska, Surada, Russelconda, Berhampore and Storekeeper's returns. These were all checked and the following difference was noticed regarding "iron chains for cranes etc".

Total as per Rushikulya Return = Running feet 407½

Do sub-divisional Returns - 1284

Difference 876½

56. All the tools are certified to have been counted during the current year.

57. The storekeeper in charge of tools and plant at Berhampore (a very small stock) gets Rs 15 per month, and gives Rs 200 security; from his duties as described by himself (chiefly ink-work but also the custody of a few old tools), the man's security seems to invite reconsideration so does the question of security generally throughout the Presidency, for as compared with men like this who give comparatively heavy security, there are Lock Superintendents and Clerks in other divisions who handle much money and who give no security whatever.

58. There is an amount of Rs 4-6-10 outstanding in the schedule of miscellaneous

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advances, being the cost of 25 service books. These are said to have been issued to employees but no proper record has been maintained; the value of 5 books has been recovered and that of the rest will be recovered.

59. There is also another item of Rs 660 outstanding to the end of February 1888 being the salary of overseer Mr Fonceca from April 1887, his services having been dispensed with, the amount should be adjusted at an early date.

60. For Rs 200 deposited by storekeeper Mr Potgeiter, a Government savings bank pass book was produced in which it is stated by the Collector, that the amount was transferred to Berhampore post office savings bank on 9th June 1886, which entry has neither been countersigned by the Post Master nor has a post office savings bank pass book been obtained.

61. The Budget Registers are in order, and

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a register of liabilities is also maintained.

62. The register of buildings requires attention and revision. Many of the buildings are not yet valued though this point was noticed in the last inspection report (G. O. No. 1020 W. dated 13th April 1887).

63. × × × ×

64. The claims for travelling allowance of lower subordinates, petty and office establishments from March to December 1887 were checked.

65 The journals of sub overseers B. Lakshmiah Naidoo and A. Lakshminarayana were not available in the Office, having been sent on to the Superintending Engineer. According to code para 531 of P. W. Code the journals should necessarily be filed in the Executive Engineer's office.

67. The service books of the following individuals require reattestation:—

	Name and rank	Date of last attestation
	M. R. Ry. S. Venkataramaya Pantuloo Garoo, Sub Engineer	19th August 1881.
✓	Mr. C. H. Marrow, Overseer	19th September 1882.
✓	M. R. Ry. B. Hunniah Lal, Do	24th November 1880.
✓	G. Lakshmiah Naidoo, Sub Overseer	19th September 1878.
✓	B. Suryanarayana Pantuloo	1st July 1882.
	M. R. Ry. T. Krishnaswami Chetti, Draftsman	20th December 1876.
✓	M. Assiriah, Messenger	1st July 1882.
	S. Thammiah, Lascar	Do
	S. Ogadhu, Do	27th August 1882.
✓	M. Lakshmadu, Do	4th June 1882.

68. Service books for the following employees have not been, but should be opened out.

	Name and designation	Date of appointment
Opened	H. Narayanaswami Naidoo, Clerk	1st April 1888.
	C. H. Narasimha Pantuloo, Do	18th July 1887.
Not opened [illegible]	Ratnakarapata naik, Do	1st April 1888.
	G. Appiah, Lascar	Do
	S. Yelliah, Do	1st April 1885
Opened	H. Balagy, Do	9th July 1887.
Opened	N. Gangulu, Do	Do
Opened	L. Potiah, Do	15th July 1887
Opened	P. Ramakrishnama, Messenger	18th July 1887.

69. The reversion of clerk Rubban Mahanty from IV. class 3rd grade to V class 1st grade which took place on 1st March 1888, has not been noted in his service book.

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71. The service postage label account is in order. The account is not, but should be examined and signed by the accountant whenever a fresh supply is to be indented for, as required by note 4 on Form No M 216 A

72 × × × ×

Madras.
3rd May 1888

(Signed) H. Rainier
Inspecting officer

O. R. No 1709 of 19. 6. 88

Forwarded to the Secretary to Government P. W. Department, for the information and orders of Government, with the accompanying summary and remarks

(C. No. 93.)

Division Ganjam Summary of Inspection Notes ~~dated~~ from 10th to 16th April 1888.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
1.	9. 10	Failure to enter a cheque drawn for cash from treasury in cash book, and difference between balance in chest and balance as per cash book accounted for by the above, and by failure of cashier to record several disbursements in cash book	1641 and 1739 1641 and 1740	1. Omissions of this sort are very unsatisfactory. The cash book is the disbursing officer's most important record and all other accounts are based on and are subsidiary to it. The greatest care and accuracy should therefore be observed in posting it and transactions should be entered day by day exactly as they occur.
2	10.	Payment of salary to a draftsman and lascar without the Executive Engineer's order to pay and the voucher for the same not dated.	1771.	2 The Executive Engineer should see that the rules are attended to. No payment should be made by the cashier without the disbursing officer's order to pay.
3	11	Salary disbursed prior to despatch of salary bill to the Examiner of P. W. Accounts Madras, for audit	473 (2)	3 The Executive Engineer should explain the disregard of the Code rule which is quite clear.
4	13.	Payment of salaries by a sub-divisional officer and sometimes before receipt of the extract from the		4 The question of payments of ~~balances~~ salaries by sub divisional officers will be considered separately. But under any circumstances the sub divisional officer should

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
				4 (Contd)
4 (Contd)	13	Executive Engineer authorizing him to pay, and consequent outstandings under miscellaneous advances	471.	not be permitted to pay prior to receipt of instructions from the Executive Engineer's office, and the Executive Engineer should report that measures have been taken to stop the practice.
5	14 and 15 16 16	Failure to show details of cash balance in a sub-divisional office cash balance statement, Form M1, owing to a large portion of the balance being out as advances with maistries and gumastas, and want of a record of such advances, the receipts for which are not filed.	1640 Form M 1. 1741 1773.	5. The Executive Engineer should insist on details in future and should not allow false statements to be submitted. The advances made should have been shown as charges in the cash book and debited to miscellaneous advances, or should have been treated as temporary imprests and recorded in cash book as such, in the manner indicated in code para 1773. The Executive Engineer should report whether the advances were made under competent authority (and what authority) and if not, what steps have been taken to prevent unauthorized advances, as also the submission of false cash balance statements.
6	18. 19.	Incomplete submission of vouchers by sub divisional officers and incorrect preparation of the same. Delay in the preparation of piece workers accounts		6. The general question of the causes that delay the submission of vouchers by

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
				6 (Contd).
6 (Contd)	35	for January and February for want of vouchers from sub-divisional officers and delay in the preparation of work abstracts in 2 cases ~~for~~ from the same cause		by sub divisional officers has been taken up separately.
6 A	20.	Overpayments owing to incorrect preparation of vouchers		6.A. The overpayments should be recovered at once from the piece-workers or from the parties responsible for the same, and the recovery reported.
7	21.	Delay in payment of salaries of maistries in 4 cases.		7. The Executive Engineer should explain the delay which in some cases amounted to four months.
8	22	Voucher for contingencies irregularly destroyed instead of being simply defaced.	Form M 155 Certificate 858.	8. The practice should be stopped by the Executive Engineer, who should report that he has done so. Vouchers for contingencies should be simply defaced to prevent their being used again.
9	23.	Want of Superintending Engineer's sanction to sale of materials at site of a work	1712	9. The Executive Engineer should explain the omission to obtain the Superintending Engineer's sanction which should now be applied for and reported.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
10	24	Failure of accountant to sign certificates in regard to the posting of sub divisional cash books in the cash abstract book	P.W.D. Form 14.3. Certificate at foot	10. Should be attended to by the accountant in future.
11	26	Delay in the recoupment of an imprest by a sub divisional officer	1737.	11. This appears to be an isolated case.
12	27	Failure to record, in a sub divisional cash book, an imprest granted to an Assistant Engineer	1833.	12. The Executive Engineer should see that the transaction is recorded properly in the cash book.
13	29.	Failure to recover security from a temporary cashier	790	13. The Executive Engineer should explain why security was not taken in this case.
14	29	Incapacity of temporary cashier for the post he holds		14. The Executive Engineer should report as to the man's fitness for the situation.
15	30.	Failure of sub-divisional officer to pay miscellaneous receipts into treasury	1602 and 1605	15. A circular is in the press and is about to issue on this subject, which will regulate payments into treasuries by sub divisional officers.
16.	31	Delay in commencing the preparation of work abstracts which are not put in hand till the beginning of the month following that to which they relate.	1764.	16. The preparation of work abstracts should not be delayed. They should be put in hand as soon as the ten-day reports or other vouchers are received.
17	32 33 34	Differences between the expenditure on work as shown in the register of works and as shown in the schedule of expenditure in three cases.		17. The necessary corrections should be made and the Executive Engineer should report when this is done.
18	36	Petty works carried out by sub divisional officers in anticipation of sanctions to estimates.	296.	18 The Executive Engineer should explain why the code rule on the subject is disregarded.
19.	37.	Want of a record of measurement of work word done on the Gopaulpore Pier	1563 1756 1818.	19. The Executive Engineer should explain disregard of code rules.
20.	38	Failure to record two payments made to the contractors for		20. The Executive Engineer should explain why these

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
20 (Contd)	38.	the Gopalpore pier by the Presidency Division in the contractors' ledger.	1868.	20 (Contd) payments were not recorded in the contractors' ledger.
21	39 and 40.	Failure to recover from the same contractors the value of certain materials used by them	1851 Note II 1860.	21. The amounts should be recovered from the contractors, and the Executive Engineer should report when the adjustments have been effected.
22	41	Failure to produce measurement books of sub-divisional officers at the inspection	366 1563.	22. The Executive Engineer should be required to explain why measurement books were not available for inspection.
23	41.	Measurement books irregularly recorded in sub-divisional office after completion instead of being returned to the Executive Engineer's office	1756	23. The Executive Engineer should explain why the code rule has been disregarded, and what steps have been taken to secure its observance in future.
24	41.	Measurements in books and sheets insufficiently cancelled	1756	24. A reference to the account into which entered for payment, as well as the date of entry should be given in the measurement book by writing across the entries in red ink.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
25	42	Value of materials collected for a certain work greatly in excess of the amount of estimate for the same		25. The large excess of the value of materials collected over the estimate for the work, seems to call for explanation.
26	42 44 46 47.	Discrepancies in the amount of arrears due on certain works as shown in the register of works.		26. The discrepancies should be rectified at once, and the Executive Engineer should report that this is done.
29	43.	Failure to open out distinct "manufacture" accounts of materials manufactured for a certain work	1790	27. Separate manufacture accounts should have been opened out for the different descriptions of materials manufactured, and the charge debited to a temporary subhead "manufacture". This subhead will be credited with the value of outturn by debit to materials at site or subhead of work.
28	45	Delay in recovery of an overpayment made to a piece worker		28. The Executive Engineer should take steps to recover the amount overpaid to the piece-worker and report action taken.
29	48	Incorrect preparation of a work abstract for a certain		29. The work abstract should be so prepared that the totals of each subhead are brought

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
29 (Contd)	48	work outlay on the same sub heads entered in different places, necessitating preparation of a summary before the register of works can be posted.	1759.	29 (Contd) out for ready transfer into the register of works, and this object is defeated if the outlay in the same sub head is posted in different places. No separate abstracting or summarizing should ever be necessary.
30	49.	Failure to show balances of materials at site of a work in Part IV of a work abstract.	1758 Form M6 Part IV	30. The accountant should have looked to this.
31	50	Want of a periodical verification of materials at site of works.	1713.	31. The question is being separately considered and will be reported on if necessary.
32.	51.	Want of punctuality in the preparation of ten day reports and accuracy in their preparation.	1751 1752	32. The Executive Engineer should insist on the punctual and correct preparation of ten day reports, without this work abstracts cannot be prepared correctly.
33	52	Delay in the submission of completion reports for 31 works	308 1301.	33. The Executive Engineer should submit these completion reports at an early date, and report that he has done so.
34	53.	Delay in the adjustment of amounts due to and from piece workers in 107 cases, (Rs 1608-5-6 and Rs 17-3-9 respectively)	1824	34. The Executive Engineer should see to the very early adjustment of the amounts due and outstanding, and report what progress is being made.
35	54.	Irregular use of Form M 14 Bill for contractors, instead of Form M 14 A, Bill for piece workers in 8 cases of work done by piece workers	1754 1829.	35. If the works are carried out by bonâ fide piece-work, form M 14 A should be used, but if the work is not bonâ fide piece work, the use of form M 14 is correct.
36	55	Discrepancies in the tools and plant return in regard to certain iron chains for cranes.		36 The discrepancy should be explained.
37	57.	Security of a certain storekeeper very heavy in comparison with the value of his trust.		37. The minimum security of storekeeper is fixed at Rs 200 by the Chief Engineer's (P. W. Department) No 391 C dated 30th January 1888, the question of securities generally will shortly be reported on.
38	58	Failure to adjust value of certain service books issued to employees — outstanding at debit of Miscellaneous Advances.		38 The amounts should be recovered at once, and the Executive Engineer should report that he has done so.

20/11/88

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
39	59.	Failure to adjust salary paid to an Overseer from April 1887, Rs 660, outstanding in Miscellaneous Advance account.	473 (Clauses 3, 7, 8 & 9) -	39. This item has been separately reported to Government in the statement of amounts disallowed by the Examiner but not recovered by the Executive Engineer, vide my Office Note No 1482 dated 12th May 1888. (Omitted. This matter is being specially reported to Ch. Eng. for orders which should be complied with before [illegible] [illegible] 13/7/88)
40	60	Failure to obtain a Post Office Savings bank pass book for a deposit transferred from Government Savings bank to the Post Office Savings bank	-	40. The Executive Engineer should see to this and report that the necessary pass book has been obtained.
41	62	Register of buildings incomplete	975.	41. The register should be completed in all respects at an early date, and the Executive Engineer should report when this is done.
42	65	Unnecessary submission to Superintending Engineer of journals of sub-overseers (which should have been filed in the Executive Engineer's office)	531.	42. A Standing Order is about to issue which will make the rule on the subject clear.
		Service books		
43	67	Want of re-attestation to service books in 10 cases.	864.	43-45. The service books should be completed and the Executive Engineer should report that this is done.
44	68	Failure to open out service books in 9 cases.	864.	
45.	69.	Failure to note an event in the service of a certain clerk in his service book	864.	
46.	71.	Failure of accountant to examine and sign the service postage label account	897 898 Form No. 216 Note 4.	46. The Accountant should be required to attend to this.

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

CH 15/6.

E.P. 19/6.

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

ENCLOSURE
15 OCT 88
EXAMINER, P.W. ACCOUNTS

1667

P.W.C. No. 5937

~~103~~
1822

From

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

ENCLOSURE
15 OCT 88
EXAMINER, P.W. A...

To

The Secretary to Government.
Public works Department.

Rd 21. 6. 88

O. R. No. 1709 of 19. 6. 88

Ganjam Division

Notes of inspection by H. Rainier Esqr., Deputy Examiner of P.W. Accounts Madras, of the office of the Executive Engineer

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

Rd. 378
27/4/88
27/4/88

5/1498 Gu/88

To

M.R.Ry.
S. Subrayachariar Avergal Raibahadar
B.C.E.
Executive Engineer, Ganjam Dn.

Most Respected Sir,

In obedience to your honor's Memo No. 186[†] dated 20th Instant, I beg most respectfully to bring the following facts into your honor's benevolent Consideration.

Herewith returned.

2. In para 2 of Accountant's note, he has shown a balance of Rs. 64-2-7 which was not a Correct one as he has omitted to take into account the sum of annas eleven and pies four which was the sale proceeds of the Service books. This sum was included in the balance of Rs 6-6-4 (details as per margin[‡]) which I have placed before the Examiner immediately after the balance of Rs 4-1-8 which the Accountant has placed before the Examiner.

3. The following are the payments which I have made without entering them in the

64-2-7
-11-4
64-13-11

This is the Correct balance: Please see Examiner's pencil entries in the Cash Book. The sum of annas eleven has it appears been added afterwards

	Rs-a-p
[‡] Currency note	5-0-0
Receipt Stamps	0-4-0
Cash	1-2-4
	6-6-4

At the time of Examination of the Cash Chest there was a balance of only Rs 4-1-8. but after the examination ~~was~~ was over, the Cashier brought a Currency note & some stamps, which ~~were not~~ were taken into the account as they were brought on after the examination was over will be gracious enough to Excuse and protect me.

For which act of kindness I shall ever feel thankful.

I beg to remain
Most Respected Sir
Your most obd^t Servant
Pheru Singh
Cashier

Berhampore
25-4-88.

ENCLOSURE
15 OCT 88
EXAMINER, P.W. ACCOUNTS

5.4
PW 1026
11.622
88

No. 224
i.e. N.S. Venkatapp.
The accountant will pass his remarks on this explanation.

[illegible]
27/4/88

Sd/ [illegible]
[illegible]

To be noted & returned.

Recd 7/5/88
A. 28/5/88
24/5/88

~~Noted & [illegible]~~

Sir.
I beg to state, that I have noted my remarks on his explanation. ~~The delay in the~~

I beg to remain
Sir
Your most obedient Servant
[illegible]
Accountant

21-5-88

4/498 Gu/88

Office Note

A.S.
20/4/88
Cashier for explan

No 269
20/4/88
21

Sir.

I beg to State that on the 14th April 1888, H. Rainier Esquire, Examiner Public Works Accounts, inspected the Cash Book of New Ganjam Division. The payments made by the Cashier have been entered in the Cash Book upto the 7th instant (Vide voucher No 27) & the Cash balance thereby arrived is Rs 164-2-7. After deducting the Imprest of Rs 100 given to Corpl Emery there must be a balance of Rs 64-2-7 in the Divisional Cash Chest.

As ordered by the Examiner, I counted the

Cash in the Chest.

& found only Rs 4-1-8 (four annas one & pies eight)

The Cashier explained to the Examiner that he made certain payments prior to that date, but he has not entered them in the Cash Chest.

The Statement of payments said to have been ~~pa~~ made are as follows.

7 Bearing Covers	0-14-0
1 Telegram	0-8-0
1 do	1-7-0
1 Cathari from Gopalapur to Berhampur	0-12-0
Pay of Apparow	5-12-11
C O	9-5-11

Sub Rgl 378
27-4-88

136

To be noted & returned

B O — 9-5-11

Salary of S J Kotish draughts man	38-0-0
do M Chittanna (no voucher)	6-0-0
M Papiah for files boards (no voucher)	1-0-0
Total	54-5-11

18/4/88

Ro 25-4-88

V. 186

Cashier furnish at [illegible] explain how he failed to bring up the book daily & how so much payment was immediately not brought also to the notice of the Ex. O. for passing.

2. Payments 54-5-11 & balance counted by the Ex. 4-1-8 make together 58-7-7 - The cashier must furnish also explanation for the difference viz 64-2-7 — 58-7-7 = 5-11-0 & also how there were no vouchers for certain payments.

Ans 23/4

S Subramaniam
E.O. Ex
20/4/88

EXAMINER P.W.
15 OCT 88

Enclos. 2.

P.W. 1024
11622

Enclos. 2.

1/492 G.W./88

No. 112 S.E. Dated 23rd August 18
From ~~Rect No. 83~~ Dpd 24th do
26/8/88
The Executive Engineer
Rashikulya Division
To

The Superintending Engineer
First Circle.
Thro. The Executive Engr. Ganjam Division

Sir

In returning the Examiner's inspection notes forwarded with your letter No. 352 G.W. of 13th July 1888, I have the honor to offer the following explanation.

1. Item No 1. At the time of the Deputy Examiner's inspection, no account books &c were opened except Cash book for the Rashikulya Division. I handed over charge to the new Ganjam Divisional officer on 2nd April, and my accountant and Clerks &c were engaged in dividing the records between the two Divisions, and giving information to the Executive Engineer Ganjam Division. On 9th April 1888, the Deputy Examiner and his staff arrived at Berhampore, and my accountant and his assistants were engaged in giving the information to the

he inspecting accountants and he Deputy Examiner up to 16th April 1888. In the meantime a cheque for contingent charges was issued n 11th April 1888 but it was omitted to be entered at the time in the Rushikulya Division Cash Book. The balance was however counted by the inspecting officer and found to be correct.

With regard to the discrepancy in the Ganjam Division Cash Balance, the Executive Engineer of that Division will be able to furnish the necessary explanation.

__Item No 3.__ As a rule no payment was made before the office copy of the Salary bill was prepared, but owing to the delay in fair copying and obtaining the signature of Executive Engineer, when on circuit, pay cheques have, sometimes, been issued before despatch of Salary bill. This will be avoided in future.

__Item No 4.__ No Sub Divisional officer in this Division was allowed to pay Salaries, with the exception of the Sub-Divisional officer Chicacole (an independent Sub-Division) who used to pay salaries before the receipt of "List of Salaries to be paid" from th Executive Engineer's office, and co -sequently several items were ou -standing, in the Miscellaneous Advance account.

This was pointed out to that Sub-D -visional officer as objectionabl in this office No 6983 ——— dated 27th August 1887

__Item No 5.__ During the past 12 months there has been only one Overseer in Aska Sub-Division who is specially engaged on Janavilli anicut and the upper part of the Rushikulya Canal. As there is no other Subordinate to make petty payments &c. on the lower portion the Sub-Divisional officer paid the daily labourers &c but for purchasing petty articles &c required in carrying out the works, Small advances were made, by him, to Maistries, and Gumastahs, at his own risk. In submitting the cash balance statement at the end of the month, the Sub-Divisional officer certified for the whole balance, including the advances, but he omitted the distribution of balance in part I of cash balance statement, with the explanation that a portion of his cash balance was advanced to Maistries &c. I confess to being aware that the Sub-Divisional officer

fficer (Mr Medlicott) was in the abit of making petty advances, but overlooked the irregularity under the circumstances of his being without an overseer on the lower portion of the Rushikulya Canal. An overseer has since been appointed to the lower portion of the Rushikulya canal, and the practice of making such advances, has subsequently been discontinued. Necessary instructions have already been issued to the Sub. Divisional officer to avoid such advances in future.

Item no 6 The delay in submitting the Piece worker's account for February and March 1888, is due to the non-receipt of vouchers from the Sub. Divisional officers.

The Piece worker's account for February 1888 was sent to the Examiner on ✗ and the one for March /88 has not yet been submitted for want of certain vouchers from Chicacole Sub Division. The cause of delay in the submission of vouchers by Sub. Divisional officers &c. was also explained in my No 3458 E of 16th February 1888. The work abstract mentioned in para 35 of Deputy Examiners note have since been completed.

Item No 6 A. The overpayments are

✗ This was sent from Berhampur & it can be ascertained from ~~[illegible]~~ the ~~[illegible]~~ new Ganjam ~~[illegible]~~

aud 23/8

✗ Accompanied with the accounts for June /88.

are chiefly due to errors in calculation in the measurements. The overpayments made to the following Piece workers will be deducted from the amounts due to them.

Kathra Jhadi	1 — 14 — 0
Molisoi	0 — 6 — 4
Sonya Mahanthi	0 — 2 — 0
Boesamo Naiko	5 — 15 — 6
	8 — 5 — 10

The Sub Divisional officer has been requested to recover the balance of Rs 7-13-2 (excluding R1-..-.. belonging to Ganjam Division) from the parties concerned. All these contractors are working in this Division, and there will be no difficulty in recovering these small amounts.

Item No 9. The sanction of Superintending Engineer has been obtained for the sale and communicated to the Examiner. Vide this office No 64 SR dated 20th June /88.

Item No 10. Noted

Item No 11. The Imprest of B. Kanniah Lall was received in the Sub-Divisional office on 14th February /88, but it was not recouped earliar, as there was sufficient balance with the Imprest holder, to make further disbursements. Moreover the Overseer was attacked with malarious fever and no payments were made by him during such time

Item no 12. No fresh Imprest was given to the assistant Engineer during March /88. Overseer Kunniah Lall fell sick at that time and Mr. Smyth was ordered to take over charge from him. The Sub Divisional officer, transferred the overseer's Imprest to the assistant Engineer, but the transfer was not noted in his Cash Book. At the time of Examiner's inspection the accounts for March 1888 were under compilation, and this matter was subsequently rectified and noted in the Sub-Divisional Cash Book.

Item no 13. The Cashier Gunsing Lall was appointed by Mr Hannan in April 1887 and the fact reported to the Superintending Engineer, but the appointment was not approved by him, till November /87 vide his nos 124 G.N. and 512 G.N. dated 4th May and 3rd November /87 respectively. On receipt of sanction to his appointment, he was ordered to produce the required Security, but he was unable to pay at that time. I thought of removing him from the post of Cashier, but he was retained conditionally till the proposal of

the Superintending Engineer for Separating the two Divisions was Sanctioned. As a matter of fact the Cashier made no direct payments to contractors, and others, from the Divisional office. His payments were limited to contingent charges of the office, and other Sundry payments which amounted on an average to not more than Rs100/ monthly. He was generally employed on some Miscellaneous work in the office and generally accompanied the Executive Engineer as Circuit Clerk.

Item no 15. It had been customary in this Division for all remittances to be made by the Divisional officer himself, to avoid discrepancies, between the Civil and P. W. Accounts. Instructions were however issued to Sub-Divisional officers authorizing them to make remittances direct, before the receipt of Examiner's Circulars on this Subject. Due attention is being paid to the instructions contained in the Examiner's Circular.

Item no 16. The compilation of work Abstracts was not begun so late except for the accounts of March /88. The Ganjam Division was under Separation in March /88, and there was insufficient time to post up the work abstracts regularly. At the end of March /88, the papers connected with the new Ganjam Division were handed over to the Executive Engineer New Ganjam Division, and my Establishment was retained at Berhampore up to End of April 1888, for the inspection of the Examiner and to Compile the account for March 1888.

From this it will be observed that the delay in posting the work abstracts for the month of March was put in hand later than usual, and was unavoidable.

Item No 17. Necessary corrections have been made in the schedule to correspond with the outlay shewn in the Register of works.

Item No 18. In the Aska Sub-Division a few petty repairs to tanks in the Estates, within the power of the Executive Engineer's sanction, were executed in anticipation of formal sanction, Under exceptional circumstances towards the end of the year, in order to utilize as much of the grant, as possible.

Para 19. A form of Progress Report (called by the Examiner weekly statement) was drawn up so as to show the quantity of work done

by

by the contractor. Such reports we
being sent to the Executive Engineer
weekly for examination, and inclusi
in the contractor's bill.

The report shows.

1, Number of tiers completed with bracing
2, Depth through which each pile wa
screwed in last tier
3, Depth to which piles in each tier have been screwed.
4 Additional depth to be screwed.
5, Length of decking completed.
6, Length of Tram-way completed.
7, Length of chain railing completed.
8. Remarks.

From the above it will be seen that the Progress report took the place of the ordinary measurement sheets, & contains all the information required for the preparation of bills.

Item No 20. The contractor's Ledger was not submitted for February & March 1888, at the time of inspection. As there was only one item in the whole Division it was usual to post that item in the ledger at the time of compilation of monthly accounts. The ledger form No 60 was not sent with the accounts of the above months owing to the non-completion of the Piece

workers

orkers accounts of that month, the totals of which had to pass through the ledger, prior to the receipt of Standing order no 192 of 20th October 1887. The instructions will in future be attended to.

Item no 21. The value of Government piles used by the contractor was deducted in his bill no 29 dated 20th June/88

The value of materials remaining at site of work amounts to Rs 18-8-0 the details of which are as follows.

Red Lead (not Lead)	5-0-0
24 square pieces of Salwood –	13-8-0
	18-8-0

These materials have been purchased departmentally. The red lead has it appears been used for Government piles and the item will therefore be debited to contingencies. The Salwood pieces (not planks) were used departmentally and should be charged to contingencies.

Item no 22 to 24. The Sub-Divisional officers being disbursers, they keep measurement books in their office, for reference in preparing bills and to note previous payments &c thereon. As the measurement book forms the sole record of Sub-Divisional officer, th send Extracts of these books with 1. bills to the Executive Engineer, an retain the books with them, for refe -ence in preparing bills

With reference to remark agains item no 22, I have to state, that all measurement books which could be recorded in the Divisional office without hinderance to the preparati of bills in the Sub-Divisional office, were kept ready for the Examiner's inspection.

The instructions given in para 24 of Examiner's Summary will be attended to

As ordered in para 4 of Resolution of Government of India, steps will be taken to send Measurement Books to the Divisional office once a month for checking the bills by the accountant

Item no 25. Gumsur Anicut.

An estimate for Rs 22,560-.-.- has been sanctioned for this work in G.O. no 500 I. dated 23-6-83. The amount provided in the Original Estimate being insufficient a revised Estimate for Rs 45,100-.-.- was framed, and included in the Revised Estimate of the Project. The materials collected for this work, are not in Excess of actual requirements.

Item no 26. The difference between the Register of works & work abstracts, and nd Piece workers accounts are due to incorrect preparation of vouchers, nd miscalculations in the measurement sheets, submitted by the Sub Divisional officer. The discrepancies pointed out have since been rectified.

Item No 27. The cost of manufacture of bricks was separately debited to the Sub-head "Manufacture", but it was shewn in part IV of work abstract by an oversight, instead of treating it as a temporary sub head. This was subsequently rectified, and a fresh Sub-head "Manufacture" was opened in the Register of works, for the works on which the manufacturing operations are going on. The instructions given by the Examiner are being attended to.

Item No 28. Please see explanation to item No 6 A.

Item No 29. Improvements to Batti & Siripuram road.

Instead of distributing the earthwork to be done, in each mile, the total quantity and value, for all the miles was shewn in lump, in the sanctioned Estimate. In preparing the bill the Chicacole Sub-Divisional officer distributed the earthwork by miles, and the work abstract has accordingly been prepared, but the earthwork was shewn in different places instead of at one place. In preparing future work.

work abstracts, the instructions gi by the Examiner will be attended to.

Item No 30. Improvements to Gusadi Road, Chicacole Sub-Division.

The materials remaining at site of the work were purchased a longtime ag but there have been no transactio in subsequent months on the Subhead "Materials at site." In preparing the work abstract for this work, the materials remaining at site, as per part IV of last work abstract, were omitted to be copied into the present work abstract. This was a clerical error & the omission has since been supplied.

Item No 31. The materials remaining at site of each work, were counted or measured by the Sub Divisional officers in March, April and June /88, and the difference between the actual count and the quantity shewn in the books is under investigation, and will be adjusted shortly.

Item No 32. Necessary instructions have been issued to Sub-Divisional officers to submit the Tenday Reports punctually to the Divisional office.

Item No 33. Out of 31 Completion Reports mentioned in the Examiner's notes, 15 Completion Reports have since been forwarded to the Examiner and the rest have not been received from the Sub-Divisional officer Chicacole. The 15 Completion Reports

in

n question were received in this office
n February and March 188, but the delay in submitting the reports is due to the Separation of the records between the two Divisions, and to the removal of Rushikulya Division office to Doegam. The Reports in question were prepared for despatch, but they were unfortunately tied up with disposed papers, as office Copies in the Records.

Item No 34. The amounts entered in the Examiner's list, have been deducted from the Piece workers, as security for due performences of work and for sectioning banks &c. The amounts in question will be paid to the parties concerned, on the completion of their contracts. The Sub Divisional officers have already been requested to take necessary steps to clear off all the items, and to recover the amounts due from Piece workers.

Item No 35. The works were executed in Chicacole Sub-Division on Piece work system.

The Piece workers agreed to execute the work at a given rate, and the same contractors have completed the works. Under these circumstances the use of Form No 14 was correct.

Item No 36. The total number of chains purchased up to date is as follow

1 Chain ——— 207 1/2 feet
1 Chain ——— 200 feet
1 Chain ——— 431 lbs.
3

It appears from the accounts that the chain purchased in December (431 lbs) has been omitted in the Divisional Tools Return. This has been rectified and included in the Return for the half year ending 31st March 188 The three chains in questions were acknowledged by the Sub-Divisional officer Aska. The quantity shewn by him viz, 1284 feet is the total length of the chains. The number of chains is correct

Item No 38. Out of Rs 4-6-10 remaining in the Miscellaneous Advance Account Rs 2-13-4 was recovered in previous months, and the balance has been recovered and credited in the account of Rushikulya Division for August 188.

Item No 40. The Storekeeper lodged his security in Government Savings bank, when this system was in force. Subsequently the amount was transferred to the Postal Savings bank and a note to that effect made in the Pass book by the Treasury officer.

Item No 41. Register of Buildings was incomplete, for some years past. After the amalgamation of the two Divisions ie 1887 the head

Draughtsman

raughtsman of the late Rushikulya Division was allowed to accept a Sub Overseer's post, and no competant hand was appointed in his place till December 1887. After his appointment, steps were taken to revise the Register, but in the meantime the Divisions were separated. The present Ganjam Divisional officer will be able to report if the Return was since been completed.

Item no 42. Noted.

Item no 43. Service Book.

Want of Reattestation

The Service book of Clerk B. Sooryanarayana and messenger M. Aseriah have been reattested, and that of Mr. Marrow Overseer and G. Lutchamiah Naidu Sub Overseer have not been returned by the Sub-Divisional officer duly reattested. The Service book of M. Lutchumudu Lascar is at present in the Ganjam Division and will be reattested on its receipt. The lascar was first posted to Ganjam, but was afterwards transferred to the Rushikulya Division. Overseer B. Kunniah Lall was transferred to Tinnevelly Division and a reference has been made to that Divisional officer on that subject.

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