GD. 3709 Wa/ Nov 23. 18

DW/W

will show that the Division is in a more satisfactory state.

MCR
21.11.88

21/11/88

The
Suptg Engineer I Circle ✓
S. E. IV Circle for commun=
=ication to Mr. Jopp ✓
Exn P. W. account ✓

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given as seldom as possible so as to relieve the office from useless work.

Items 24 and 27. As these matters have been settled by the Superintending Engineer it seems unnecessary now to call for an explanation. There appears to be no doubt, however, that the action of the Executive Engineer was irregular.

Item 25. The Superintending Engineer will report whether the Executive Engineer has cleared up the account of materials at site.

Item 28. The Superintending Engineer will report whether the account has been adjusted.

2. The Government regret to find from the report of inspection of the Godavari Central Division that there have been many irregularities in the Division. The present Executive Engineer is not however responsible for them. It is hoped that by this time all irregularities have been cleared up and corrected and that the next report will

No. 3709 W.

PUBLIC WORKS DEPARTMENT.

B/

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the Novr. 23. 1888

READ the following

om the Superintending Engineer I Circle } H.E. No. 1705 G.D. d/ 20th Septr/88.

Office Note from the Examiner Public Works Accounts } H.E. No. 2588 d/ 14th November 1888

Communicated to the Superintending Engineer I Circle, with the following remarks :—

Item 7. As so long a time has elapsed, it would be of no use to call upon the officer concerned for an explanation.

Item 14. Under para 1752 of the Code the Superintending Engineer or Executive Engineer has power to direct that accounts for any work be kept under sub-heads. This power should however be exercised only for special reasons, and orders for subheads to be kept should be

Given

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I9th. October 18

9. Items 43 to 46. Further report required.

I0. The other items call for no further remarks.

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case, or for one in ten as would practically be the case, if the Code rules were observed. I do not think it desirable that an Executive Engineer should be at liberty to vary the details required in this wholesale way.

5. Items 24 and 27. It would seem desirable to have Mr. Jopp's explanation; as I read the explanation it would seem that the case was virtually one of falsification of accounts in order to conceal an irregularity.

6. Item 25. Further report will be awaited.

7. Item 28. Further explanation regarding the adjustment of advances made to work people by the Tahsildar appears necessary. The Tahsildar made certain advances to Labourers of which a balance of Rs.29-I2-I is still due and why he should be supplied with more money to adjust this outstanding is not clear.

8. Item 29. Since disposed of under sanction of Government communicated in G.O.No.6I7 J.dated

"otherwise" are special cases in which for some special reason the Executive Engineer, or the Supg. Engineer may require the account to be kept by sub heads (it should be "items"). The rule clearly does not contemplate any Executive Engineer or Supg. Engineer requiring accounts of all works to be kept by items, as was apparently ordered in this particular division in 1882, or even the account of all works over Rs. 200 as is contemplated by the present Executive Engineer.

4. Taking the average of the whole presidency the works over Rs. 2,500 i. e. the works for which according to rule, accounts should be kept by items, are about one tenth of the whole number of works: and works over Rs. 200 are about one half of the whole number, and evidently it makes a very serious difference in the work of a divisional office(as also in the work of sub divisional offices and subordinates, who have to supply the details) whether the accounts of works are to be kept by items for all works as was formerly the case in this division, or for one half as is now the

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EXAMINER
No. 1602
28 SEP 1888
ENCLOSURES 5
P. W. ACCOUNTS.

No. 3653 C d/ 26 Septr. 1888

To

C

For favour of remarks.

26.9.88
D. W.

To W.

No. 2588 d/ 14.11.88
Encl. 5

Returned with the following remarks:-

2. Item 7 of summary. Mr Jopp should explain if further explanation is required.

3. Item 14. The practice indicated by the Executive Engineer's reply is opposed to Code para 1753 and should, I think, be stopped. Code para 1753 says "otherwise, and for works estimated to cost Rs. 2,500 and under, there will be no distribution of labour and materials by sub heads". The exceptions indicated by the word

1o. K. 14.10.88

P.W.C. No. 9617
1713/88

FROM,

G. J. Walch Esqr.
~~THE~~ SUPERINTENDING ENGINEER

FIRST CIRCLE.

TO,

THE CHIEF ENGINEER

PUBLIC WORKS DEPARTMENT.

DATED 20th
DESPTCHED 21st
RECEIVED 25th
September 1888

No. 1705 G.D.

ENCLOSURES. 5.

SUBJECT.

Godavari Central Division

Notes of Inspection by the Deputy Examiner of P.W. Accounts of the office of the Executive Engineer - Returns with Division officer's replies to items in the Summary.

70

No. 1705 G.D.

FROM,

G. T. Walch Esqre
~~THE~~ SUPERINTENDING ENGINEER
FIRST CIRCLE.

TO,

THE CHIEF ENGINEER
PUBLIC WORKS DEPARTMENT.

Enclos: 5

DOWLAISHWARAM, 20th September 1888

SIR,

With reference to G.O No. 1785 W. dated 15-6-88 I have the honor to return herewith the Notes of Inspection[x] of the Godavari Central Division Office by the Deputy Examiner of P. W. Accounts together[x] with the Division Officer's replies to the items in the summary attached to the Inspection Notes.

[x] In all 38 pages of foolscap.

2. Against items 24-27-29-32 in the Division Officer's replies I have entered in red ink the action taken by me on the subjects entered therein.

I have the honor to be,
Sir,
Your most Obedient St.

G. T. Walch

Supdg. Engineer 1st Circle.

mse

EXAMINER No. 1602 28 SEP 1888 ENCLOSURES 5 P. W. ACCOUNTS

No. 3653 C d/ 26 Septr. 1888

To

C

For favour of remarks.

26.9.88

D. W.

To W. No. 2588 d/ 14.11.88

Encl. 5

Returned with the following remarks:-

2. Item 7 of summary. Mr Jopp should explain if further explanation is required.

3. Item 14. The practice indicated by the Executive Engineer's reply is opposed to Code para 1753 and should, I think, be stopped. Code para 1753 says "otherwise, and for works estimated to cost Rs. 2,500 and under, there will be no distribution of labour and materials by sub heads". The exceptions indicated by the word

70

P. W. C. No. 9617 17/3/88

FROM,

G. J. Walch Esqr.

~~THE~~ SUPERINTENDING ENGINEER

FIRST CIRCLE.

TO,

THE CHIEF ENGINEER

PUBLIC WORKS DEPARTMENT.

DATED 20th
DESPTCHED 21st } September 1888
RECEIVED 25

No. 1705 G.D.

ENCLOSURES. 5

SUBJECT.

Godavari Central Division

Notes of Inspection by the Deputy Examiner of P. W. Accounts of the office of the Executive Engineer - Returns with Division officer's replies to items in the Summary.

No. 704 W d/ 7.3.87
" 4088 C d/ 19.11.86.

P. W. C. No. 15477

ENCLOSURE 1602 28 SEP 88 EXAMINER, P. W. ACCOUNTS

From.

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

Examiner of P. W. Accou

Madra

E. 8/
P. 9617/88
17/3

To.

The Secretary to Government

Public Works Departt.

O. N. 1630 d/ 8.5.88
R. 9.6.88

Godavari Central Division.

Notes of inspection by H. Rainier, Esquire, Deputy Examiner of P. W. Accounts of the office of the Executive Engineer. — Forwards, with the accompanying summary and remarks for the information and orders of Government.

11/6. R. 14.6.88

28 SEP 88
1662

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

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
40 ~~41~~	62 63	Failure to include in the return of Tools and Plant sent to the Examiner, articles received without debit of value from other division.	1675	40. The Executive Engineer should explain why the articles were eliminated from the return sent to the Examiner.
41 ~~42~~	64	Failure to enter a certain building lately completed in the register of buildings.	975	41. The Executive Engineer should have the register completed and report when this is done.
42 ~~43~~	66	Incorrect entries of arrears due to piece-workers in the register of liabilities	1595	42. Should be omitted in future.
		Irregularities in service books.		
43 ~~44~~	70	(i) Want of re-attestation in 5 cases.	864 Note I	
44 ~~45~~	70	(ii) Dates of promotion and appointment only noted in pencil in 7 cases.	864	The Executive Engineer should have the service books completed, and report when this is done.
45 ~~46~~	70	(iii) Entries in opening pages not signed by the head of the office in 7 cases	864	43-46. The Executive Engineer should have the service books completed and report when this is done.
46 ~~47~~	71	(iv) Service books not opened out in 24 cases.	864	

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

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Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
				36. (Contd). should be debited with the value of labor and materials expended on it and credited with the value of outturn by debit to subhead of stock concerned, in this case, "Building materials."
37 ~~38~~	58.	Incorrect classification of surki under subhead "Miscellaneous" of stock instead of under "Building materials."		37. Should be transferred to correct subhead.
38 ~~39~~	59	Six (6) Barrels of Portland cement shown in stock-accounts not forthcoming.		38. The Executive Engineer should report the result of the enquiries made regarding the missing cement.
39 ~~40~~	61.	Failure to bring certain Ferry boats lately completed on to the return of Tools and Plant.		39. The Executive Engineer should have these boats brought on to his return and report when he has done so.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
32 ~~33~~	35 49.	Non submission of completion report for completed works in 10 cases.	308 1,301	32. The Executive Engineer should submit these reports at an early date, and report that he has done so.
33 ~~34~~	57	Failure to bring liabilities to account in the month in which incurred in 17 cases, owing to delay in submission of ten-day reports.	1864 1,751	33. The question of the unpunctuality of ten-day reports will be inquired into and reported on separately.
34 ~~35~~	52 53	Excess of stock balance over the sanctioned reserve limit for the division.	1678.	34. Since reduced within reserve limit.
35 ~~36~~	55	Failure to bring on to stock certain materials transferred from a work, in the account of the month in which the transfer took place.	1,710	35. The Executive Engineer should explain.
36 ~~37~~	56 57.	Incorrect accounting for out-turn from Surki Manufacture account.	1785 to 1792	36. The accountant's attention should be invited to the rules relating to manufacture accounts. The manufacture account should

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
19 ~~20~~	30	Delay in paying up balances due to piece workers in 51 cases.	1824.	19. The Executive Engineer should report what progress has been made in adjusting these balances.
20 ~~21~~	31	In 17 of the above cases, the balances aggregating Rs: 70:5:8 are reported unclaimed and are not written off.		20. These balances should with the sanction of Government be credited to Provincial Revenue by debit to works concerned, after 12 clear months from the date on which the balances were due, see G. O. No. 1318 W dated 14th May 1887. –
21 ~~22~~	32	Two (2) small items due from pieceworkers outstanding for a long time.		21. If these balances are irrecoverable, the Superintending Engineer's orders should be obtained to their being written off.
22 ~~23~~	33 34	Frequent transfers of materials from one work to another necessitating numerous entries in the adjustment book and statement of refunds.	1648 1652.	22. The Executive Engineer should report the cause of the frequent transfers of materials brought to notice, and especially whether they are in any cases due to incorrect charging off when the materials were first purchased, and he should state what step he has taken to remedy matters.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
14 ~~15~~	25	Irregular use of work abstract, Form M. 6, for works costing under Rs: 200/	1760 11	14. The form prescribed in Code, Viz): No. M. 7 should be used for petty works. If there is any objection to it, it should be stated for consideration.
15 ~~16~~	25	Unnecessary posting of works costing Rs 200/ and under in the register of work.	1865 Note (1).	15. Unnecessary work of this sort should be stopped, at any rate until the necessary work is better done.
16 ~~17~~	26	Numerous corrections in the register of works, and failure to note an appropriation in the same.		
17 ~~18~~	27 28 37 38 50.	Work abstracts incorrectly prepared in 7 cases, and work done by pieceworkers incorrectly posted in work abstracts.	Form M. 6 1758 1759	16-18. The accountant should be warned to be more careful. The question of providing means for preventing such discrepancies is under consideration.
18 ~~19~~	27	Want of agreement of the register of works and work abstracts with the schedule of expenditure in 6 cases.	311 374 et seq and 1913	

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
		Irregularities in accounting for materials at site.		
23 ~~24~~	33	Materials irregularly charged off to final subheads transferred to other works in two cases.	1652	23. Materials should not be debited to final subheads until actually merged in work, pending which they should remain at debit of other suspense subheads, "materials at site."
24 ~~25~~	35	A large debit to materials at site not represented by any materials on the ground	1653 1654 1713	24. The circumstances of this case should be reported fully through the Superintending Engineer, with a view to having the reported loss written off.—
25 ~~26~~	38 39 40 41 45 46 47	Discrepancies in the accounts of materials at site of several other work.	1713	25. The Executive Engineer should inquire into these discrepancies and have them rectified, and report when he has done so.
26 ~~27~~	35	Materials valued at more than Rs. 500/- irregularly transferred from a work to stock without the Superintending Engineer's sanction.	1878 II	26. The Executive Engineer should explain why the Superintending Engineer's sanction was not obtained.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
27 ~~28~~	35	Manufacture of Surki for general purposes irregularly charged to an individual work.	1790	27. Manufacture for general purposes should be debited to the subhead "Manufacture" under "Stock" and not to any specific work. The Executive Engineer should see that this is attended to in future.
28 ~~29~~	42 43	Non-adjustment of a small overpayment and of certain advances to work people, made by a Tahsildar.		28. If these amounts are irrecoverable, the Executive Engineer should obtain orders to their being written off.
29 ~~30~~	44	Balance of an advance to work people outstanding for a long time, reported irrecoverable		29. The Executive Engineer should obtain the orders of Government, through the Superintending Engineer, in regard to the write off of this irrecoverable balance.
30 ~~31~~	46 50.	Failure to submit ten-day reports for works in two cases.	1751	30. The Executive Engineer should insist on the regular submission of ten-day reports.
31 ~~32~~	48	Failure to verify materials received in transfer from other divisions with transfer debit advices.		31. Requires the Executive Engineer's attention. The sub-divisional officer or some one responsible should be required to verify promptly all materials received.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
32 ~~33~~	35 49	Non submission of completion reports for completed works in 10 cases.	308 1,301	32. The Executive Engineer should submit these reports at an early date, and report that he has done so.
33 ~~34~~	51	Failure to bring liabilities to account in the month in which incurred in 17 cases, owing to delay in submission of ten-day reports.	1,864 1,751	33. The question of the unpunctuality of ten-day reports will be inquired into and reported on separately.
34 ~~35~~	52 53	Excess of stock balance over the sanctioned reserve limit for the division.	1,678.	34. Since reduced within reserve limit.
35 ~~36~~	55	Failure to bring on to stock certain materials transferred from a work, in the account of the month in which the transfer took place.	1,710	35. The Executive Engineer should explain.
36 ~~37~~	56 57	Incorrect accounting for out-turn from Surki Manufacture account.	1785 to 1792	36. The accountant's attention should be invited to the rules relating to manufacture accounts. The manufacture account should

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
14 ~~15~~	25	Irregular use of work abstract, Form M.6, for works costing under Rs. 200/	1760 11	14. The form prescribed in Code, Viz): No. M. 7 should be used for petty works. If there is any objection to it, it should be stated for consideration.
15 ~~16~~	25	Unnecessary posting of works costing Rs. 200/ and under in the register of work.	1865 Note (1)	15. Unnecessary work of this sort should be stopped, at any rate until the necessary work is better done.
16 ~~17~~	26	Numerous corrections in the register of works, and failure to note an appropriation in the same.		
17 ~~18~~	27 28 37 38 50.	Work abstracts incorrectly prepared in 7 cases, and work done by pieceworkers incorrectly posted in work abstracts.	Form M.6 1,758 1,759	16-18. The accountant should be warned to be more careful. The question of providing means for preventing such discrepancies is under consideration.
18 ~~19~~	27	Want of agreement of the register of works and work abstracts with the schedule of expenditure in 6 cases.	311 374 et seq and 1913	

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
				10 (Contd). the Code rules have been taken from the Government of India Code, regardless of the fact that under the Government of India Code system the tender is the contract, whereas in Madras a separate form of contract agreement is required. The matter will be taken up separately
11 ~~12~~	21	Particulars of a payment to a contractor entered only in pencil in the cash book.	1740	11. Postings in pencil should never be permitted. If there was any doubt about what the entry should be, the head clerk should have obtained instructions from the Executive Engineer or accountant.
12 ~~13~~	22	Failure to execute agreements with pieceworkers.		12. Should be explained. If the work is bonâ fide piece work, as recently defined, it is doubtful whether any written agreements are necessary.
13 ~~14~~	23	Want of a register of accepted tenders or contracts.		13. A Form of register of contracts for general adoption has been approved by Government, and will issue shortly.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
6	9/6 17	Remarks regarding system of assessing collections and accounting for navigation receipts and other canal produce		6. I have already suggested (see item 6 of summary of inspection note of Kistna Eastern Division) that the Superintending Engineers concerned should be asked to report fully on these matters, with a view to systematizing the procedure.
7 ~~8~~	19	Contract concluded by the Executive Engineer in anticipation of the Superintending Engineer's approval	1350	7. The Executive Engineer should explain.
8 ~~9~~	19	Time clause of a contract not adhered to.	1368	8. See remark on a similar item in the inspection note of the Nilgiri Division, item 14 of summary.
9 ~~10~~	19 21	Incomplete posting of contractors' ledger	1368	9. Requires the Executive Engineer's attention.
10 ~~11~~	20	Failure to obtain an agreement from a contractor, and payment to contractor without a bill.	1370	10. It is I think, a well understood rule that a written agreement should be taken, and the omission should be explained. At the same time there is no Code rule requiring it, the nearest approach to it being Code para 1353 (4th). The probable explanation is that the

6 Division Godavari Central Summary of Inspection Notes dated 13th to 16th March 1888. (C. No. 93.)

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
1	4	Incomplete rendering and incorrect preparation of sub-divisional voucher necessitating a large proportion of them being returned for correction.		1. This question is being separately considered.
2	5	Payment of pieceworkers by sub-divisional officers.		2. There is no objection under Code rules to sub-divisional officers paying *bonâ fide* pieceworkers, as recently defined.
3	6. 7.	Failure of sub-divisional officers to submit measurement lists with paid bills to the Executive Engineers	1818 1829	3. Requires the Executive Engineer's attention. Bills cannot be checked in the Executive Engineers Office without measurement sheets. A standing order on this subject will issue shortly.
4	7	Want of certified copies of bills in the Executive Engineers' office.		4. This question has been taken up separately.
5	11	Failure to recover security from Lock Superintendents	790	5. The matter will very shortly be separately taken up in connection with the general question of taking securities.

72. The service book of M. R. Ry. R. Nageswara Ayar, overseer 3rd grade, was not produced, it having been returned to the sub-divisional officers for certain explanation.

ENCLOSURE 1602 28 SEP 88 EXAMINER, P [illegible] UNTS

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75. The accountant is sufficiently assisted.

Berhampore } (Signed). H. Rainier
14th April 1888 } Inspecting Officer.

O. R. No. 1630 of 8. 6. 88

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

64. The register of buildings is apparently incomplete. The Sub Registrar's office at Razole lately handed over to the Registration Department is not entered in the register.

65. The budget registers are in order.

66. A register of liabilities has only lately been opened. In this register are entered dues to piece-workers; such entries should not find place in this register.

67. The account of service postage labels is in order.

68. The claims for travelling allowance of lower subordinate, office and petty establishments from March/87 to December/87 inclusive were checked and found in order.

69. The journals of lower subordinates are sent on to the Superintending Engineer for record, but under Code para 531, they should apparently be filed in the divisional office.

72. The service book of M.R.Ry. R. Nageswara Ayyar, overseer 3rd grade, was not produced it having been returned to the sub-divisional officer for certain explanation.

ENCLOSURE 1662 28 SEP 88 EXAMINER, P. W. ACCTS.

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75. The accountant is sufficiently assisted.

Berhampore
14th April 1888 } (Signed). H. Rainier
Inspecting Officer

O.R. No. 1630 of 8.6.88

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

Item No.	Description	No. of articles.
33	Gauges rod, wooden	5
34	Hammers, blacksmith	6
35	Hammers, hand	15
36	Hammers, sledge	47
37	Hooks fire	3
38	Hooks, mill	7
39	Hooks, Iron	3
40	Jack screws	2
41	Knives, brick-makers	26
42	Knives country or sickles	5
43	Keg Iron	1
44	Momotie, Europe or country	10
45	Measuring parah	13
46	Office box small	1
47	Padlock iron with key	19
48	Padlock keyless	1
49	Planes	2
50	Plane teeth	3
51	Pump, centrifugal	1
52	Plates, stencil for letters or figures	61
53	Rammers wooden	100
54	Shovel	1
55	Spikes iron of mortar mill	7
56	Tongs	30
57	Troughs mortar	69
58	Tongs large for Engine	2
59	Time piece	1
60	Tongs for masons	109
61	Vice hand	1
62	Wrenches, screw	5

Should be 9
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52. The balance at debit of stocks on the 31st January 1888 as per books was as follows.

	Balances. Rs:		Reserve limit Rs:
Building material	1824-1-10		1,000
Timber	65-12-4		300
Fuel.	572-8-0		nil
Miscellaneous.	115-8-0		200
Manufacture of Stock.	497-10-3		″
Total.	3075-8-5		1,500

53. It was stated that the excess over the reserve limit will be adjusted before the 31st March 1888.

54. The stock half yearly register is written up to end of February 1888.

55. Serjeant Alford, overseer, is in charge of the stock accounts.

110 Square feet of Sill stones transferred in January 1888 from Constructing "Vadapolam Lock" at a valuation of Rs: 11-8-10 were not brought into the stock accounts for that month.

56. There has been expenditure amounting to Rs: 491-9-10 under Surki manufacture, but no outturn is shown in the stock accounts.

57. The outturn month by month has been erroneously regarded as materials at site of the manufacture in the monthly statement of materials at site. Issues of the outturn to the works concerned being treated as a reduction of the materials at site

and debited to works concerned.

58. Surki is shown under stock sub-head "Miscellaneous" instead of under "Building Materials."

59. The overseer remarks in form No. M 12 (monthly statement of receipts and issues and balance) regarding 6 casks of Portland Cement there stated as received. "Not received by me, nor is it in stock". This is, it was said, being enquired about.

60. The divisional consolidated return of Tools and Plant was compared with the several sub-divisional returns and found to agree.

61. Certain ferry boats lately constructed, Viz:—

10 second class boats
and
1 First class boat

have not yet been brought on the Tools and Plant return.

62. Tools and Plant received without debit from other divisions or from works should be brought on to the Tools and Plant return and reported to the Examiner.

63. There are very many such articles in this division which have been brought on the returns, but which have not been reported to the Examiner, and which have been excluded from the returns sent to the Examiner half yearly. Most of these articles were received years ago. The following list comprises a good portion of them.

Item No.	Description	No. of articles
1	Anvils	2
2	Augers	2
3	Axes felling	10
4	Archstone templates	9
5	Buckets, Iron	46
6	Bellows	3
7	Bench Vice	1
8	Box-tool, no lock	2
9	Brackets of Mortar Mill	5
10	Block, iron with brass sheaves, single	1
11	Brace Ratchet	1
12	Belts leather each 45 feet	3
13	Chisels, caulking	27
14	Chisels, quarry	49
15	Chisels, masons	73
16	Crow bars	30
17	Chisels fine	1
18	Capstan with one block	1
19	Chisel Iron made of crowbars	4
20	Chisels for cutting stone	36
21	Chains Iron 140 feet	1
22	Chunam Mill Iron fittings	5
23	Chunam Mill Iron fittings double consisting of 16 pieces	1
24	Chunam Mill stones	18
25	Chunam Mill Iron sets	9
26	Files three cornered	10
27	Files large	1
28	Files small	1
29	Files flat rough	7
30	Files fine	2
31	Files half round	11
32	Gauges iron, enamelled	5

*Many from the Gannaram aqueduct

Item No.	Description	No. of articles.
33	Gauges rod, wooden	5
34	Hammers, blacksmith	6
35	Hammers, hand	15
36	Hammers, sledge	47
37	Hooks fine	3
38	Hooks, mill	7
39	Hooks, Iron	3
40	Jack screws	2
41	Knives, brick-makers	26
42	Knives country or sickles	5
43	Keg Iron	1
44	Momotie, Europe or country	10
45	Measuring parah	13
46	Office box small	1
47	Padlock iron with key	19
48	Padlock keyless	1
49	Planes	2
50	Plane teeth	3
51	Pump, centrifugal	1
52	Plates stencil for letters or figures	61.
53	Rammers wooden	100
54	Shovel	1
55	Spikes iron of mortar mill	7
56	Tongs	30
57	Troughs mortar	69
58	Tongs large for Engine	2
59	Time piece	1
60	Tongs for masons	109
61	Vice hand	1
62	Wrenches screw	5

Should be 19 CWR

Name of work	Estimate	Period	The month in which liability was booked	Date of receipt of ten-day report.
Constructing Lock Establishment quarters at Chinta-Lanka	860	18 to 27th Decr/87	February/88	Ten-day reports not received.
Raising embankment of Vainateyam Godavari left bank.	9675	8 to 10th Decr/87	January/88.	Ten-day report received 16th January/88.
Improvements to Muktamala Lock.	2840	18 to 27th Decr/87 28th Decr/87 to 7 January/88	January/88	19th January/88.
Fixing Boundary stones on Gannaram Canal.	1380	18th to 27th Decr./87	do	16th January/88.
Fixing Bench mark stones on Amalapore Canal.	575	do	do	1st February/88
Ordinary Repairs to Bank Canal	5736	8th to 17th November/87	December/87	Received in January/88. Exact date not known.
Constructing Chintalanka Lock	17300	18 to 27th Novr./87	do	21st Decr./87.
Constructing Challapalli Surplus weir	700	18th to 27th Janry/88 28th Janry/88 to 7th Feby/88,	February/88	Ten-day report not received yet.
Maintenance of Amalapore Canal.		28th Decr/87 to 7th Janry/88	do	Received in Feby/88 Exact date not known.
Constructing Annampalli Lock	13600	7th to 9th Feby/87	July/87	July 1887, exact date not known.
Constructing Pullavela Lock weir	4000	28th May to 7th June/87	July/87	July/87 exact date not known.

47. There are trifling discrepancies in the materials at site account of the following works as compared with the statement of the actual balance of materials submitted by the officers in charge of the works. Materials issued to and received from other works have not been correctly shown in ten-day reports nor of course in work abstracts

Name of work	Amount of estimate Rs.
Lock Establishment quarters at Siwakodu	860
Constructing Lolla Lock	17,550
Repairs to Gannavaram aqueduct	111,260
Constructing Chintalanka Lock	17,300
Constructing Arampalli Lock	13,600
Fixing boundary Stones on Amalapur Canal	2,300
Fixing boundary stones on Gannavaram canal	1,380

48. For materials received from the Dowlaishwaram quarries (Godavari Eastern Division) the transfer debit is accepted at sight - a boat note signed by the maistry or overseer who received the materials - generally accompanying the advice of debit. After acceptance of the transfer no steps are taken to obtain further verification of the correct receipt of the materials. It seems desirable that in such cases the transfer should be only accepted provisionally pending the necessary

verification through sub-divisional officers, which should promptly follow.

49. The submission of the completion reports for the following works which are reported to have been completed long ago should be expedited.

Name of work	Amount of estimate			Outlay to end of January 1888			Month in which completed.
Constructing 5 second class Ferry boats on Bank Canal	1350	0	0	1298	14	1	September/87
Constructing 2 second class Ferry boats on Amalapore Canal	540	0	0	428	1	6	November/87
Constructing 3 second class Ferry boats on Billakurru Canal	810	0	0	642	2	6	do
Constructing 1 First Class Ferry boat for crossing the Gannavaram Canal	650	0	0	528	1	0	do
Constructing Overseer's quarter at Razole.	580	0	0	480	3	8	July/87
Protection of right bank of the Vridha Gowtami, Godavari, at erosion 43rd mile Bank Canal	1880	0	0	1386	9	8	March/87
Raising Vainateyam left bank along Kowsika new Irrigation channel	4022	0	0	2194	2	10	February/87
Gannavaram Aqueduct repairs for 1885-86.	111260	0	0	112537	0	2	November/87
Constructing Vadapolem lock	17100	0	0	16225	0	0	January/88.

50. Emergent repairs due to floods of July 1887 Vainateyam Godavari right bank, estimate Rs: 740.

The details of arrears in part III of the work abstract for January 1888 amount to Rs: 14-12-0 and not to Rs: 13-4-0 as shown in the above work abstract. The error was due to Rs 1-8-0 paid in January 1888 for work done from 18th to ~~29th~~ 27th October 1887 having been treated as a payment for work done in the period of 28th July 1887 to 7th August 1887. This will be corrected by increasing the value of work done by Rs: 1-8-0 in the accounts for February 1888. The tenday report for the period in question 18th to 27th October 1887) has not been received in the Executive Engineer's office up to date.

51. In the following instances liabilities were not booked in the month in which they were incurred.

Name of work	Estimate	Period	The month in which liability was booked	Date of receipt of ten-day report.
Protective works at set at 38 3/4 miles Vasista left bank	3830	18th to 27th November/87	December/87	15th Decr/87.
Ordinary repairs to Gannavaram Canal	24068	28th October/87 to 7th Novr/87	January/88	10th Jany/88
		28th Novr/87 to 7th Decr/87	February/88	11th Feby/88
		18th to 27th January/88	February/88	do
Extending Razole channel	2250	28th Decr/87 to 7th Jany/88	do	16th Jany/88
Fixing Boundary stones on Bank Canal	1750	8th to 17th Decr/87 18th to 27th Decr/87	do	Ten-day reports not received.

Name of work	Estimate	Period	The month in which liability was booked	Date of receipt of ten day report.
Constructing Lock Establishment quarters at Chinta-Lanka	860	18 to 27th Decr/87	February/88	Ten-day reports not received.
Raising embankment of Vainateyam Godavari left bank.	9675	8 to 10th Decr/87	January/88.	Ten-day report received 16th January/88.
Improvements to Mukkamala Lock.	2840	18 to 27th Decr/87 28th Decr/87 to 7 January/88	January/88	19th January/88.
Fixing Boundary stones on Gannaram Canal.	1380	18th to 27th Decr/87	do	16th January/88.
Fixing Bench mark stones on Amalapore Canal.	578	do	do	1st February/88
Ordinary Repair to Bank Canal	5736	8th to 17th November/87	December/87	Received in January/88. Exact date not known.
Constructing Chintalanka Lock	17300	18 to 27th Novr/87	do	21st Decr/87.
Constructing Challapalli Surplus weir	700	18 to 27th Janry/88 28th Janry/88 to 7th Feby/88	February/88	Ten-day report not received yet.
Maintenance of Amalapore Canal.		28th Decr/87 to 7th Janry/88	do	Received in Feby/88 Exact date not known.
Constructing Annampalli Lock	13600	7 to 9th Feby/87	July/87	July 1887, exact date not known.
Constructing Pullavela Lock weir	4000	28th May to 7th June/87	July/87	July/87 exact date not known.

45. Improvements to Kunnaram drain earthwork, estimate Rs: 19300.

There are, according to the work abstract and register of works, materials at site valued at Rs: 81-15-7, but the officer in charge of the work states that he has no materials at all at site of the work. The amount represents difference in value of 50 cubic yards of firewood as per book and as per amount realized by sale of the same. This is understood to be under settlement.

46. Fixing boundary stones on Gannaram Canal, estimate Rs: 1380.

The register of works shows Rs: 504-6-5 as value of materials at site while the work abstract shows only Rs: 265-0-5. The former is correct, the difference being value of materials received in transfer from Godavari Eastern Division, which was not shown in part IV of the work abstract. No ten-day report has been submitted showing the receipt of these materials, and the officer in charge did not acknowledge these materials in his statement of materials at site of works for January 1888.

35. Constructing Lolla Lock, estimate Rupees 17,540.

In the month of September 1887 Rs: 1472 worth of materials were transferred from this work to stock, but this transaction was not covered by the Superintending Engineer's sanction as required by para 1878, II, of the Code. This work was completed more than 6 months ago, but the completion report has not yet been sent in. The register of works still shows, a balance of Rs: 1893 as the value of materials at site, but this is not represented by any materials. Most of it represents a loss incurred in Surki manufacture which was for general purposes but which was erroneously debited to materials at site of this work.

36. Improvements to Gannaram Canal, estimate Rs: 11,5600.

Work done by piece-workers is shown in column "labor" under Departmental Agency, instead of in column for piece-work.

37. Payments made and arrears due to piece-workers are generally shown in parts II and III of work abstracts, the form is not intended for such entries.

38. Constructing Vepachettu drain under tunnel, estimate Rs: 6200.

According to part IV of the work abstract for January 1888, there should be at the site of this work 21 garces and 34 parahs of Surki; whereas the overseer in charge of the work acknowledges only 21 garces and 24 putties.

39. Constructing Gopalpore Lock, estimate Rs: 13700.

According to part IV of the work abstract for January 1888, there should be at site of this work.

102 bolts
95 Iron nuts and
204 Iron washers

but the overseer in charge of the work shows these as already issued to the work. The necessary entries should have been and will now be made in the ten-day report, and in the work abstracts.

40. Constructing Sakinetipalli Lock, estimate Rs: 31,200.

The overseer in charge of this work does not acknowledge in his statement dated 1st February 1888 of materials at site.

16½ Cubic yards of firewood
3 Enamelled Iron gauges.

and 66 cubic yards of gravel - which are shown in part IV of the work abstract for January 1888 as at site of this work.

41. Moreover 24 Square feet of dressed faces transferred from Gannaram Aqueduct repairs to this work in January/88, as per statement from sub-divisional officers have not been shown in the work abstracts concerned as such nor in any ten-day reports.

42. Emergent repairs to Vainateyam right bank during floods of 1886-87, estimate Rupees 8,200.

There was an overpayment of 15 annas in the month May 1887 to Buntadar A. Narigadu for 33 cubic yards of earthwork at 0-1-6 per cubic yard, the amount paid being Rs: 4-0-6. This overpayment was made by the Tahsildar of Amalapore, who was then a Civil Officer under the authority of G. O. No. 7024 W dated 7th March 1887.

43. This same Tahsildar made also certain advances to work-people in the same month, and of this Rs: 29-12-1 remains unadjusted.

44. Repairs to Gannaram Aqueduct, estimate Rs: 111260.

In the accounts of this work there are outstanding Rs: 312-1-6 of an advance of Rs: 800/. made to work-people in 1884. This was lately described by the Nagaram Sub-divisional officer as irrecoverable, and should be reported to the Superintending Engineer.

from pieceworkers K. Tammigadu and M. Somadu in connection with Improvements to Kunnaram Drain from March 1887. These amounts, are outstanding for a long time, and should either be recovered or reported for orders.

33. Materials finally charged off to subheads of the following works have since been transferred to the materials at site accounts of other works.

(1). Constructing Vadapolem Lock, estimate Rs: 17,100 for October 1887.

(2). Repairs to Gannaram Aqueduct, estimate Rs: 111,260 for October 1887.

There are very many transfers of materials from one work to another as though materials at the time of purchase had not always been charged to works for which they were obtained.

34. The number of items in the adjustment book in the following months were as follows.

		Items in refund statement.
January 1887.	154 Items	103
February 1887.	148 "	98
March 1887.	209 "	112
August 1887.	106 "	61.
September 1887.	159 "	77.
October 1887.	96 "	28.
November 1887.	102 "	53.
December 1887.	69 "	18
January 1888.	195 "	52

45. Improvements to Kunavaram drain earthwork, estimate Rs: 19,300.

There are, according to the work abstract and register of works, materials at site valued at Rs: 81-15-7, but the officer in charge of the work states that he has no materials at all at site of the work. The amount represents difference in value of 50 cubic yards of firewood as per books and as per amount realized by sale of the same. This is understood to be under settlement.

46. Fixing boundary stones on Gannaram Canal, estimate Rs: 1380.

The register of works shows Rs: 504-6-5 as value of materials at site while the work abstract shows only Rs: 265-0-5. The former is correct, the difference being value of materials received in transfer from Godavari Eastern Division, which was not shown in part IV of the work abstract. No ten-day report has been submitted showing the receipt of these materials, and the officer in charge did not acknowledge these materials in his statement of materials at site of works for January 1888.

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August 1887.	106 „	61.
September 1887.	159 „	77.
October 1887.	96 „	28.
November 1887.	102 „	53.
December 1887.	69 „	18
January 1888.	195 „	52

(6) November 1887. Fixing boundary stones on the land acquired along the Vasista left bank, estimate Rs: 2,630.

regarding each of which either the work abstracts or the register of works, or both, have been signed month by month by the Executive Engineer and his accountant as examined and found correct.

29. × × × × ×

30. The following sums due to piece-workers are outstanding for more than 6 months.

Name of piece-worker.	Name of work	Amount due			Since when.	Explanation.
B. Ramudu	Improvements to Bank Canal, Earthwork	7	13	3	May 1887	The sub-divisional officer has been requested to pay these amounts at once.
N. Venkadu	do.	8	6	9	do	
B. Rajigadu	do	10	3	0	do	
M. Subbadu	do	17	15	0	do	
N. Venkadu	do	33	5	8	March 1887	
T. Ramaswamy	Improvements to Gannaram Canal.	4	0	0	March/86	
R. Appadu	do	2	0	0	do	
K. Ramadu	do	3	0	0	May/86	
Y. Tatiah	do	4	8	0	August/85	
R. Govindu	do	3	0	0	December/85	
R. Appadu	do	6	8	0	June/86	do
M. Malliah	do	1	0	0	June/86	
M. Appadu	do	3	0	0	June/86	
K. Naraydu	do	1	0	0	June/86	
P. Subbhadu	do	4	7	0	Feby/87	
K. Nagadu	do	8	14	8	June/87	
P. Swamigadu	do	5	8	0	Feby/87	
G. Subbiah	do	7	5	0	do	

Name of piece-worker	Name of work	Amount due			Since when	Explanation
K. Ramadu	Improvements to Gannaram Canal	7	8	0	May/87	The sub divisional officer has been requested to pay these amounts at once.
G. Nagamma	do	1	0	0	do	
K. Munireddi	do	3	15	9	June/87	
D. Gungadu	do	3	11	3	do	
K. Ammirazu	Improvements to Lower Kowsika drain	3	1	10	August/85	Sub-divisional officers requested to pay these sums at once
V. Swamigadu	do	0	10	0	do	
S. Yelliah	Constructing Store shed at Ralli	4	3	0	March/87	
K. Venkatareddi	Constructing Pallivela Lock weir	13	13	0	do	Final payments will be made shortly.
do	Improvements to Pallivela Lock	11	10	8	do	
M. Latchadu	Improvements to Ainalapur Canal	11	3	9	do	
M. Kannigadu	do	34	14	3	do	
A. Venkadu	do	16	4	0	do	Sub-divisional officers have been requested to pay these amounts at once.
S. Kondiah	do	6	14	3	do	
M. Garapadu	do	15	11	3	do	
K. Saravadu	do	3	14	0	April/87	
K. Pulligadu	do	2	3	9	do	
M. Subbadu	do	4	8	0	do	
T. Suttiah	do	11	3	3	do	
M. Subbadu	do	8	1	3	do	
K. Appannah	Constructing Ralli Surplus weir	326	1	0	March/87	
T. Subbarayudu	Fixing boundary stones on main Canal	3	12	0	do	do
D. Gungadu	Ordinary repairs to Gannaram Canal	2	14	0	June/87	
K. Nagadu	do	2	3	6	do	Sub divisional officers have been requested to pay these amounts at once.
S. Ramadu	do	2	15	0	August/87	

Name of piece-worker	Name of work	Amount due			Since when	Explanation
R. Bhadrachellam	Repairing Gannaram Aqueduct	28	11	0	June/87	
D. Swami	Raising embankment of Vasista Godavari left bank from below Gannaram aqueduct to Antervedi 52d Mile	1	0	0	March/87	
M. Taligadu	Ordinary repairs to Bendamurlanka Canal	1	0	0	June/87	
do	do	1	0	0	do	
do	Raising embankment of Vainateyam Godaveri left bank from above Gannaram aqueduct to Bendamurlanka	19	0	0	March/87	
A. Bappanna	Emergent repairs to Vasista left bank during flood of July 1886	0	1	3	do	
R. Govindu	Improving flood embankment on left bank of Vasista Godavari from head of Central Delta to Gannaram aqueduct	2	0	0	August/87	
A. Narasiah	do	7	0	0	do	
K. Narasigadu	do	6	0	0	do	

31. The balances due on Improvements to Gannaram Canal ennumerated in the last para which are long outstanding, and which are reported to be unclaimed, should be credited to "Deposits" with the sanction of the Superintending Engineer as directed in Code para 1828.

32. There are two little items of 2 anna 8 pies and one rupee four annas due from

were exercised in posting: as it is, the register has a very untidy appearance.

27. In the case of the following works, the work abstracts for back months were incorrectly prepared and the register of works of course was incorrectly posted, the register of works and work abstracts, do not agree month by month with the schedule of expenditure regarding each work, and the errors were not discovered till in view of the approaching inspection the figures in the register of works were compared with those in the schedule of expenditure. This was in February 1888 when corrections were made altering the previous months' figures.

28. The errors occurred in the following accounts:—

(1) May 1887. Ordinary repairs to Bendamurlanka Canal estimate Rs 3409.

(2). May 1887. Ordinary repairs to drainages, estimate Rs: 5876.

(3). October 1887. Emergent repairs due to floods of August 1886 to Billakurru canal, estimate Rs: 360.

(4). October 1887. Emergent repairs due to floods of August 1886 to Bendamurlanka canal, estimate Rs: 3000.

(5). November 1887. Fixing boundary stones on Gowtamy embankment, estimate Rs: 2700.

the higest bidder at public auction, the auction being announced in the Local District Gazette by the Executive Engineer. The sale is conducted by a Delta Superintendent, and a good portion of the money is recovered in advance. It is desirable that these auction sales should be conducted by a Gazetted Officer or else by some one totally unconnected with the division.

17. There is a register maintained for recording such income, it has the following columns.

(1). Name of Canal
(2). Channels &ca
(3). Village
(4). Name of bidder
(5). Area.
(6). Amount of auction
(7). Amount paid
(8). Balance

18. The work in this division is generally done either by piece-work or by departmental labor. There are however two contractors.

(1). I. Venkatramiah for Improving the lower Kowsika drain, estimate Rs: 57,340.

(2) Mr. C. M. Clarke for Improving the main Canal, estimate Rs: 37,800.

19. In the case of the first contract amounting to Rs: 5000, ~~as~~ no tenders were invited and the agreement dated 30th November/56

was concluded by the then officiating Executive Engineer in anticipation of the Superintending Engineer's approval of the contract, which approval was dated 5th February 1887. The work is still incomplete though the contractor undertook to complete it by the 3rd May 1887. The first payment to the contractor which was in March 1887 has not been ledgerised, though subsequent payments have been posted, that of May being posted in July 1887.

20. As regards the 2d second contract for improving the Main Canal – The work was put in hand by the contractor in February 1888, and the first and the only payment made to him was on the 9th March 1888, Rs: 3,025, this being in anticipation of the contractor's bill supported by measurements. No agreement has yet been obtained from Mr Clarke, though it is understood that one is in course of signature.

21. The particulars of the above payment as posted in the cash book are in pencil only, and the amount has not been posted in the contractor's ledger.

22. There are no piece-work agreements recorded in this division although there are more than 20 piece-workers employed

employed

employed in the division.

23. There is no register maintained in the division of tenders accepted or agreements made for the execution of work.

24. There were about a hundred works in progress during January 1888 and the number of work abstracts prepared for that month was 98. Work abstracts are now prepared in the divisional office and a monthly statement of materials at site of each work is obtained from the subordinates concerned.

25. For The works costing Rs: 200 and under Form 6 is used though under Code para 1760 II, the accounts of these works might be shown in part III of Form No M7.

These works are also posted into the Register of Works, which is unnecessary, vide note I to Code para 1865.

26. The amount of appropriation for the sub-registrar's office at Razole (a major work) is not entered in the register of works in the space provided for the purpose: as regards other works this information is noted in pencil. Although every correction in the register of works is initialled by the author, corrections are far too frequent and could have been avoided if care were

were exercised in posting: as it is, the register has a very untidy appearance.

27. In the case of the following works, the work abstracts for back months were incorrectly prepared and the register of works of course was incorrectly posted, the register of works and work abstracts, do not agree month by month with the schedule of expenditure regarding each work, and the errors were not discovered till in view of the approaching inspection the figures in the register of works were compared with those in the schedule of expenditure. This was in February 1888 when corrections were made altering the previous months' figures.

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(4). October 1887. Emergent repairs due to floods of August 1886 to Bendamurlanka canal, estimate Rs: 3000.
(5). November 1887. Fixing boundary stones on Gowtamy embankment, estimate Rs: 2700.

compared with the toll or raft tickets by the cash-keeper who, also checks the arithmetical accuracy of the measurements recorded on the tickets in accordance with the revised navigation rules. Surrendered tickets are also compared with the counterfoils.

13. The receipts on account of toll fees &ca credited in the cash book of Nagaram sub divisional officer are checked by the accountant when he audits the sub-divisional cash extracts.

14. The tickets are neither press-numbered nor bound up in books, but are stitched together in bundles about 50 or 100 forms in each bundle – and before a bundle is issued to a Lock Superintendent the tickets in it are numbered consecutively. the bundles themselves are not numbered, and toll superintendents furnish no receipts for the bundles received.

15. Some of the toll tickets were compared with the counterfoils of same, measurements being checked in accordance with the revised navigation rules; no discrepancy was discovered.

16. The right of cutting grass, fruit &ca on the different canals in this division is now annually leased out to the

Enclo: to No 1705 G D of 20-9-88 to Chief Engr [illegible] Madras from [illegible]

Notes of inspection by H. Rainier Esquire, Deputy Examiner. P. W. Accounts, Madras of the office of the Executive Engineer, Godaveri Central Division, on 13th till 16th March 1888.

Mr. W. C. Lewis, Assistant Engineer 1st Grade, has been in charge of the division since it was reconstituted in March 1887. The accountant M. R. Ry. C. Bramariah was appointed in July 1887. This is the first inspection of the office by an accounts officer since its reformation.

2. There are two Sub-divisions.

(1). The Ralli Sub-division under M. R. Ry. G. Venkata Row Pantuloo Garoo, Sub Engineer 3rd grade.

(2). The Nagaram Sub-division under M. R. Ry. R. A. Srinivasa Iyengar Avergal, Rao Sahib, Assistant Engineer 2nd grade.

Both these officers have drawing accounts.

3. The imprest holders are as follows.

Name of imprest holders	Rank	Amount of imprest Rs:
Recouped by Ralli Sub-divisional officer.		
M. R. Ry. R. V. Narayana Iyer	Overseer 3rd grade	300
" M. Janaki Ramaya	Delta Superintendent	50.
Recouped by Nagaram Sub-divisional officer		
M. R. Ry. R. Nageswara Iyer	Overseer 3rd grade	200

4. The sub-divisional cash extracts are received generally twice a month with fair punctuality, but vouchers are often incompletely rendered. The following statement shows the number of vouchers returned to sub-divisional officers for completion and retransmission during the months of December 1887 and January and February 1888.

Month	Number of vouchers returned to Nagaram Sub-division	Number of vouchers returned to Ralli Sub-division
December 1887	56 out of 128.	27 out of 127.
January 1888	57 " 160	50 " 122.
February 1888	32 " 172.	35 " 253.

5. The sub-divisional officers pay pieceworkers in all cases except when the payment exceeds Rs: 200/

6. When sending paid bills to the Executive Engineer, sub-divisional officers do not send measurement lists relating to the same - it is said that sub-divisional measurement books when complete are sent to the Executive Engineer. Bills coming to the Executive Engineer for payment are supported by measurement book.

7. There were no office copies of bills sent to the Examiner in support

of

of account. Many of the bills for February not yet so sent could not be checked at the inspection for want of measurements - those bills which could be checked by measurements were found in order.

8. The imprests are generally promptly recouped. The imprest holders pay labor, petty supervision and miscellaneous items below Rs: 10/.

9. The receipts of this division include (1) receipts on account of tolls on boats and rafts (2) proceeds of grass and fruit sales &ca. There are no collections on account of license fees.

10. There are two toll stations.

(1). at Bobber-Lanka Lock
(2). at Sakinetipalli

The Bobber-Lanka Lock Superintendent remits daily with a statement of his collections duly supported by counterfoils of toll and raft tickets.

The Lock Superintendent at Sakinetipalli remits his collections to the Nagaram Sub-divisional officer.

11. None of the above Lock Superintendents have furnished security.

12. The statement received from the Bobber-Lanka Lock Superintendent is

compared with the toll or raft tickets by the cash keeper who also checks the arithmetical accuracy of the measurements recorded on the tickets in accordance with the revised navigation rules. Surrendered tickets are also compared with the counterfoils.

13. The receipts on account of toll fees &ca credited in the cash book of Nagaram sub divisional officer are checked by the accountant when he audits the sub divisional cash extracts.

14. The tickets are neither press-numbered nor bound up in books, but are stitched together in bundles about 50 or 100 forms in each bundle - and before a bundle is issued to a Lock Superintendent the tickets in it are numbered consecutively. the bundles themselves are not numbered, and toll superintendents furnish no receipts for the bundles received.

15. Some of the toll tickets were compared with the counterfoils of same, measurements being checked in accordance with the revised navigation rules; no discrepancy was discovered.

16. The right of cutting grass, fruit &ca on the different canals in this division is now annually leased out to the

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your orders on the matter whether they may be written off as loss which, I believe, the real fact of the matter, as they were of bad quality and were in the water for several weeks last year during the floods, or whether the values should be recovered. The blame lies between Supt Alfred for accepting the stock in transfer, & the sub overseer who passed thoroughly bad materials.

I have the honor to be
sir,
Your most obedt. servt.

McLean

Executive Engineer.

No. 541 G.D.
To Central Dn
~~Dated 22~~
~~Despd 25~~ } 5/88

copied Chk 14/5

Reply No 406 of 13/7/88

Comp. [illegible] 16/5

[illegible]

ENCLOSURE
28 SEP 88
EXAMINED
1602

From
The Executive Engineer
Godavari Central Division.

To
The Superintending Engineer
1st Circle.

E.1 2
No 9647/88
11/7/

Dated 15
Despatched 16 } May 1888

Enclosures No 76 of 15-5-88

Subject.

Stock - Reporting that certain flat & pantiles are missing in - and requesting permission for their being written off the accts. as loss.

With a/c orders within
No. 541 G.D.

Enclosure to No 1705 G.D. of 20-9-88 to Chief Engr P.W.D. 3/763 [illegible]

No. 76

D. P. W.

From
The Executive Engineer
Godavari Central Division.

To
The Superintending Engineer
1st Circle.

Camp Ralli
Dated 15th
Despatched 16th } May 1888.
Enclosures
Reference

Mc
28/5

EXECUTIVE ENGINEER'S OFFICE, P.W.D. 28 MAY 88 Genl. No. 201 CENTRAL DIVISION, GODAVARI.

No 541 G.D.

Sir,

I have the honor to report that some flat & pan tiles, manufactured at Ralli & charged to hollo rock materials at site, amounting to 33,722 flat tiles

1,750 pan tiles

6,000 burnt inferior

7,700 ½ burnt,

valued at Rs 47-15-11, are missing on stock taking this year.

2 The three persons responsible are

Permitted to debit the loss Rs 47-15-11 to the work for which the materials were collected under para 1850 of the P.W. code - Sergt. Alford should be warned that he must be more careful in counting materials when taking over charge.

Ex. Engineer
in charge 1st circle

JK
22/5/88

Despd 25/5

are Sergt. Hearne, Sergt. Alford & Sub Overseer, Maniah Naidu.

2. The whole system of accounts concerned was most irregular: large quantities of material were manufactured and charged to hollow brick when they had nothing to do with it; & the accounts were exceedingly involved when I took over charge. Sergt. Hearne was then in charge of the manufacture with Sub Overseer, Manicah Naidu under him.

3. Sergt. Hearne kept the accounts & the Sub Overseer was in direct charge of the work. The Sub Overseer has been employed on various works & was never properly relieved of them till he was moved to the Nagaram Sub Division in January.

May

My own impression is tha the tiles were of exceedingly bad quality & the loss occurre from breakage & melting in the rain, which I know occurred with the bricks at th same place but, as they were properly stocked, the loss could be identified.

4 In August /87. Sergt. Alfor on relieving Sergt. Hearne, according to his explanato accepted the Sub Overseer's verbal statement of the number of tiles in each heap reporting that they were — according to Sub Overseer's count; but as he counted the heaps & was too careless to verify the number in each, he has made himself liable, strictly speaking, for the whole deficiency.

5. I have the honor to request

your orders on the matter whether they may be written off as loss which, I believe, the real fact of the matter, as they were of bad quality and were in the water for several weeks last year during the floods, or whether the values should be recovered.

The blame lies between Sergt Alford for accepting the stock in transfer, & the Sub Overseer who passed thoroughly bad materials.

I have the honor to be
Sir,
Your most obedt. servt.

McLeur

Executive Engineer

No. 541 G.D.
Central D.
Dated 22 }
Desp 25 } 5/88

To

copied [illegible] 14/5

Comp [illegible] 16/5

Reply to 406 of 13/7/88

[illegible] 69 G.D.

ENCLOSURE
28 SEP 88
EXAMINED

1602

From

The Executive Engineer
Godavari Central Division.

To

The Superintending Engineer
1st Circle.

E.I. 2
Pr. 9617 / 88
17/5

Dated 15 }
Despatched 16 } May 1888

Enclosures No 76 of 15-5-88

Subject.

Stock - Reporting that certain flat & pan tiles are missing in - and requesting permission for their being written off the accts as loss.

With a/c order written
No. 541 G.D.

ENCLOSURE
28 SEP 88
EXAMINED

1602

E.I. 2
Pr. 9617 / 88
17/5

Enclosure to No 1705 G.D of No 1254 G.D. 20-9-88 to Chief Engr P.W.D.

Superintending Engr's office 1st Circle.
Dated 9 }
Despd. 9 } 8 - 1888.

To

The Executive Engineer
Central Division Godavari

Reference Executive Engr's
No 186 dated 13/7 — } 1888.

(1) Superintending Engr's No 398 of 10/5/87. should have appeared in the various unanswered reference lists sent in by the Central Division since it was written.

(2) The action of Mr Jopp appears to have been most irregular

(3) It is said that Mr Jopp was ordered by the Superintending Engineer to manufacture Surki in June 1886, while he had not been granted any allowance for funds for "Stock Manufacture". No such order can be traced and a reference to its No. & date is requested.

(4) The proposal made in Para 3 of the Executive Engineer's letter under reply

is approved.

(Sd) G. T. Walch
Supdtg Engineer/1st Circle.

(True Copy)

G. T. Walch
Superintending Engineer/1st Circle

ch

769 C.D.
15-7-88

ENCLOSURE
1642
28 SEP 88

No 1754 G.D.

To Central Division –

Dated 9
Despd 9 } 10/88

From

The Executive Engineer
Godavari Central Division.

To

The Superintending Engineer
1st Circle.

Dated 13° } July 1888
Despatched 14° }
Enclosures Three

E.3
9617/88

Subject.

Lolla Lock

Loss in the materials at site of the – manufactured for use of several works in the Division – Submitting certain proposals for writing of the –

to works &c for the value of Rs 6310.15.11 at rates which did not allow for losses, and this resulted in a sum of Rs 1938.11.11 still remaining at the debit of the Lolla Lock, vide statement A. enclosed.

3. A portion of the materials was transferred to the "Reserve stock of the division" under sanction conveyed in P.M. Pro 132 D of 22.7.87 at proper market rates & a portion of the Godavari Western Delta for the use of works which, I believe, were closed and completion certificates submitted. I therefore propose to charge the amount (Rs 1938.11.11) rateably to the works in this Division for which the materials have been specially manufactured; and enclose statement B showing the works and the proposed distribution for your sanction, with

reference to para 1850 of the Code. None of the materials at site were used for Kotla Lock on which work there will be a saving of Rs 1400.01 I should suggest charging part of the loss to that work

It has been a matter of frequent consideration to me since taking charge how to dispense with & dispose of these materials & the charges on them, & I brought them down to the lowest possible amount, & I cannot see any other way of settling the matter.

I have the honour to be
Sir
Your most obedient Servant
W Lewis
Executive Engineer

Copied
[illegible]
13/7.
Cmpd
[illegible]

No ~~17~~ 54 G.D.

To Central Division

Dated 9/9 }
Despd 9/9 } /11/88

ENCLOSURE
1642
28 SEP 88

769 G.D.
15-7-88

From

The Executive Engineer
Godavari Central Division.

To

The Superintending Engineer
1st Circle.

19

Dated 13" } July 1888
Despatched 14" }
Enclosures Three

E.3
967/88

Subject.

Lolla Lock

Loss in the materials at site of the — manufactured for use of several works in the Division — Submitting certain proposals for writing of the —

..ani.., charging to Lolla Lock appears to have been obtained by my predecessor (Mr. .. pp)

" He had recourse to this proceeding as he was ordered by the then S.E. to manufacture surki in June 1886, while he had not been granted ~~by the then S.E.~~ any allowance for funds for stock manufacture; a correspondence on this subject appears to have fallen through owing to the loss of S.E.'s no 1832 G.D. of 9.12.85 from the records

2 Certain stock materials required ~~required~~ for works generally in the Division to the value of $\overset{Rs}{8249}$-$\overset{as}{11}$-$\overset{ps}{10}$ were manufactured between September 1886 & March 1887 when I took over charge of Division and, charged to the estimate for Constructing Lolla Lock, Sub head "Materials at site"; these materials were from time to time, issued

Enclosure to No 1705 G.D of 20-9-88 to Chief Engr P. W. D. Madr

No. 186

D. P. W.

From

The Executive Engineer

Godavari Central Division.

To

The Superintending Engineer

1st Circle.

Camp Ralle

Dated 13th }
Despatched 14th } July 1888

Enclosures Three

Reference

Sir,

With reference to your no 398 G.d. of 10th May 1887, which does not appear to have been replied to, I have the honour in continuation of para 2 of my letter no 76 of 15.5.88, with your rescript thereon no 541 G.d of the 22d Idem, herewith returned, to report as follows.

1 No sanction of superior authority for the irregular proceeding of manufacturing stock materials, which there was no sanction for, in the Division

will be brought on the Register of buildings.

43/46. The total number of service books that ought to be maintained for all classes in the Dn is 130. of this 123. are Complete.
2 . incomplete for want of A. Rolls from Examiner's Office. Since sent to Examiner for verification.
5. Not opened for men lately appointed and for whom service books have been indented for on Stationery Office Madras.

I have the honour to be
Sir
Your most obdt servt

M Lewis

Executive Engineer
Gody. C. Dn

Executive Engrs
Office Ralle
Despd 28/7/88

Copied
TLS
28/7.

No. 1384 G.d
To
Central Dn office

Dated 17 }
Despd 20 } August/88

ENCLOSURE
28 SEP 88
EXAMINER, P.W. ACCOUNTS

E. 5
961/88
11713

Enclo: DW 1705 G D of 20-9-88 to Chief Engineer No 211 89/Recd 29-7-88

From W. C. Lewis Esqre
Executive Enginee
Godv. Central D

To. The Superintending
Engineer 1st Circl

Sir

With reference to your endorsement No 835 G-D dated 25/6/88, I have the honour to return the Inspection notes on my office, with my replies to the points noted in the Summary as requiring explanation as follows.

x Origin[illegible] recd [illegible] [illegible]

[illegible]

No 7. Explanation required from Mr Jopp.

" 10. The payment was not in anticipation of bill supported by measurement The bill had been received by me and paid direct by cheque and I brought it with me and shewed it to Mr Rainier on my retur from Circuit just as he was leaving Ralli which was an hour or two after my return which I experienced a considerable inconvenience owing to his coming before his announced date.

The tender & other papers had been submitted to Chief Engineer and approved by him; but had not been received back and commencement of work could not be delayed, so it was put in hand at once. The papers were delayed owing to the S.E. being away in Northern districts on circuit.

11. I had drawn the cheque in camp and sent it to Contractor with voucher for signature & sent intimation to Cashier who entered it in pencil as pending receipt of bill by him. The whole delay was probably 3 days. The voucher was brought in by me and shewn to Dy. Examiner and entry in ink was made at once.

12. It is bonafide piece-work.

14. Since the reorganization of the Division in Nov/83 the work abstracts for all works including those under Rs 200 were kept in form No. M. 6. and by sub-heads under the special orders of the Executive Engr. in charge of the Division and passed by the Inspecting officers. There is no objection to use form No. M 7 for works below Rs 200 and will accordingly be adopted from 1st June/88.

16/18. The Corrections ~~were made~~ in the Registers of works, were made by the Clerk in charge just before the inspection, unknown to me or the Accountant. The Dy Examiner spoke to me and pointed out the Corrections. The incorrect posting of piece work in Wk. Abstracts is in accordance with the practice existing since the reconstitution of the Division. All this will be avoided in future.

19. Of the 51 items, 19 have been credited to "Deposits" with Supg. Engr's approval in Accounts for June/88. 25 were since paid and every endeavour is made regarding the speedy settlement of the remainder.

20. Noted.

21. Since adjusted in the Accounts for May/88.

22. The transfers were in most cases unavoidable as the materials are nearly all supplied ~~or ordered~~ on indents from other Dns & frequently considerable delay has occurred consequently to avoid stoppages of important works it is necessary to take materials from some adjoining work.

A special report has been made concerning Lolla Lock.

23. Noted. The ~~cause~~ error of the course has been impressed on Subord. Officers.

24. Already reported in this office letter no. 186 dated 13th July/88.

See Division Officer's No. 186 of 13th July 1888 and my reply No. 1254 G.D. of 9-8-88 (copy herewith)-

25. This will receive attention at an early date.

(+ To be returned)

26. The Supg. Engineer's sanction was obtained and communicated to Mamm vide his final disposal of item 57 of Dn. objectionable item statement for Jany/88.

27. This was done before I took charge of the Division as reported in my letter no. 76 dated 15th May/88.

See Division Officer's No. 76 of 15-5-88 and my orders thereon No. 541 G.D. of 22-5-88-

× to be returned.

28. (42) Recorded & credited in the accts. for 6/88.

(43) A cheque has been sent to the Tahsildar to enable him to make a final settlement of the advance referred to.

29. Reported to S.E. wh in this office letter no. 151 dated 25/6/88 for orders.

The matter is under reference to the Division officer & will be finally dealt with shortly-

31. Orders issued to Sub-Dn. officers to check materials received as soon as possible after they are received.

32. (a) Completion reports for 6 works since submitted.

(b) Completion report for "Lollah Lock" cannot be submitted pending orders of S.E. wh on this office letter no. 186 dated 13/7/88.

See my remark against item No. 24.

a. Completion report for Kannaram Aqueduct repairs also cannot be sent until orders regarding irrecoverable advances are received from S.E. on the office letter No. 151 dated 25/6/88.

b. Completion reports for ferry boats on Amalabum and Billakurm Canals cannot be sent as the works are since found to be incomplete for want of mooring arrangements.

35. The sill stones were at Vadapalem Lock under charge of another subordinate and Sergt. Alford did not bring them on his Stock Accounts as they were not in his charge. They were since brought into his Stock Accounts.

36/37. This was all adjusted in the accounts for March/88; the delay in their adjustment was due to ignorance of the overseers in charge of Stock of the theory of keeping Stock Accounts as seen by the Test Auditor(?) during the course of inspection.

See my remark against item No. 29 -

Yes.

Has been so done.

38. The total quantity in stock was correct. barrels had got mixed up with other Cement.

39. These, as also all other Canal ferry boats in the Dn. are brought on the "Tools & Plant" return in July/88.

40. They are not eliminated but were never brought on to Accounts since the starting of the Division in 1882. They are borne in Sub. Dn. return under a separate head "Extra tools" that is tools purchased and charged to works. All the so called Extra tools will be brought on the regular return of tools and plant in July/88.

41. The work was handed over to the Registration Department at its urgent request. but the work is not finally completed. A deviation statement has since been sanctioned by S.E. in No 10 dated 28/5/88 and further expenditure is being incurred. When the total final outlay is known & a Completion report sent in, the work

will be brought on the Register of buildings.

43/46. The total number of service books that ought to be maintained for all classes in the Dn is 130. of this 123. are Complete.
2 " incomplete for want of A. Rolls from Examiner's Office. Since sent to Examiner for verification.
5. Not opened for men lately appointed and for whom service books have been indented for on Stationery Office Madras.

I have the honor to be
Sir
Your most obdt servt

W. Lewis

Executive Engineer
G. dy. C. Dn

ENCLOSURE
28 SEP 88

E 5/4
R. 9647/88
11713

Executive Engrs
Office Rolli
Despd 28/7/88

Copies
[illegible]
28/7.

No. 1384 G.W.
To Controlling Officer

Dated 17 } August/88
Despd 20 }

No 7 So long a time
has elapsed it is useless
calling for an explanation
now

No 14 Altogether the Code
para 1753 the S.E. or E.E.
have power to order accounts
for any work to be kept under
subheads. This power
sh^d however be exercised only
for special reasons and
orders for subheads to be kept
sh^d be given as seldom as
possible so as to relieve
the office from useless work.

No 24 & 27 I think it is
clear that Mr Jebbs action
was irregular. I see no
good in calling for an
explanation however now
the matter has been settled
by the S.E. Attention
might be called to this

No 25 It is noted by this
time that Mr Lewis has
cleared up the material at
site accounts. ~~[illegible]~~
The S.E. sh^d report if this
has been done

No 28 S.E. sh^d report if
the account is adjusted

No 43 & 46 We have reports
of the same books and in
these cases no necessity for
a special report

From the report it appears that there have been many irregularities in this Division for which the present E.E. is not responsible. It is hoped that by this time they are all cleared up and corrected and also that the next report will show a satisfactory result.

15/11/00

Not to go
to S.E. VI.