

No of pages 38

Date of deposit 7/88

Signature

[Signature]

Chono 3001 P.W.D

dt. 9-11-1887

[Faint handwritten text, possibly "H. L. ..."]

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper :—

Office note from the Examiner, Public Works Accounts, dated Madras, 5th October 1887, No. 617 :—

I submit notes of a recent inspection of the Kurnool division by Mr. Rainier.

2. The matter referred to in paragraph 5 may, I think, be passed over, pending the settlement of the general question of payments.

3. With regard to paragraph 7, it is very desirable to ascertain generally the causes of the non-submission of vouchers at the proper time. I propose to take this up separately.

4. Matters such as are referred to in paragraph 8 of the notes should be dealt with in a manual for accountants. I have referred to this in my paragraph 7 of office note, No. 607, dated 4th October 1887, in connection with the Bellary division.

5. With regard to paragraph 9 (F and G), I think it would be well to make the dates of recoupment of imprests a matter of monthly report, to be provided for by addition to some one of the existing monthly returns. It would give very little trouble, and would enable me to maintain a more useful watch over the matter.

6. The case referred to in paragraph 12 (a) appears to be similar to the case of the Nilgiri division piece-work agreements, for what is apparently contract work, referred to in my office note, No. 478, dated 23rd August 1887. Pending orders of Government on that case, I abstain from remarking further on the present case beyond mentioning that the practice appears to be not uncommon.

7. The delays in measuring work mentioned in paragraph 12 (b) are very great indeed, and seem to require further explanation.

8. The discrepancies in the matter of materials at site of work, paragraphs 12 (d) to (g), especially the last, ought to be adjusted at once and the fact reported.

9. Attention is invited to paragraph 12 (i). The practice of deferring payment of liabilities for want of sanction to an estimate is exceedingly irregular. The failure to obtain sanction to the annual estimate in question before the middle of August seems to require explanation.

10. With regard to paragraph 13 (a) and (b), I think (as stated in office note, No. 608, dated 4th October 1887, in connection with the Nellore division) that the rules as to ten-day reports require careful revision. This will be dealt with separately.

was checked—the work abstracts being audited by initial and stock accounts and the materials at site transactions checked. The expenditure unvouched for to the Examiner's office was audited for those months. Work vouchers for March and April were checked and compared with the register of works and work abstracts. Four measurements books were compared with extracts therefrom and bills based upon them.

12. The following notes are offered :—

(a) *Tuluk Outcherry at Nandyál, Rs. 34,676.*—For 977 cubic feet of teakwood Rs. 3,419-8-0 was paid by Cumbum sub-divisional officer in February 1885. The measurement of this wood was, so long afterwards as the 12th May 1887, found on re-measurement to be only 866 cubic feet though in the interval the quantity had every month been certified by the sub-division officer as being 977 cubic feet. The difference has been since recovered from the contractor who supplied the materials which have been lying so long at site of the work for reasons which could not be explained but which will now be inquired into; work measured on 27th March 1887 was paid for on 13th July 1887, the previous payment having been made on 2nd June 1886 or more than a year before (see Code paragraph 1864). The portion of this work which is done by piecework, i.e., at so much per unit without reference to quantity or time, is nevertheless billed for in form No. M. 14 and there is a ledger account (see Code paragraph 1869). The work abstract of this work for July was not completed on 17th August 1887.

(b) *Extending existing escape of Kondachervu tank, Rs. 144.*—This work having been measured in January 1886 has not since been measured though the work is stated to be still incomplete. This will now be taken up with the sub-divisional officer.

(c) *Raising and strengthening the surplus channel of Kurumacheruvoo tank, Rs. 497.*—Similarly this work, which was measured on the 29th March 1886, has not been measured since.

(d) *Annual repairs to Kurnool-Cuddapah canal, first section.*—In the work abstract for June 1887 there appears to be 11 bags of cement at site of works; but according to the monthly statement of materials, transactions rendered to Executive Engineer by each sub-division there was only one bag, the difference, 10 bags, being at second section.

(e) *Annual repairs, second section.*—The sub-division officer acknowledges materials at site of this section at the end of June worth Rs. 497-10-6; but the work abstract shows only Rs. 419-15-2, the difference being the 10 bags referred to above.

(f) *Annual repairs, third section.*—Materials receipts during the month of June 1887, Rs. 521-6-10 and issues, Rs. 110, were not supported by ten-day reports or lists.

(g) *Annual repairs to Kurnool-Cuddapah canal, fourth section.*—The following materials though missing since 1884 have regularly formed a part of the materials at site balance of this section :—

	RS.	A.	P.
Nails	31	3	2
Tar barrels	123	0	0

Sanction of the Superintending Engineer to write off these items was, however, applied for on the 17th May 1887, but has not yet been received and will now again be applied for.

(h) *Annual repairs, sixth section.*—The details of arrears in part III of the work abstract for July, Rs. 13-0-10, were not available, though hunted for through a year's back accounts. The amount may apparently be credited to the work.

(i) *Annual repairs to boats.*—The repairs are said to have been completed over a month ago, but no estimate for the same is yet prepared. The expenditure up to the end of July 1887 is Rs. 257, but the work done is stated to be very much more than what is paid for. Liabilities not having been reported either in measurement lists or ten-day reports, the exact amount of arrears could not be seen. It is said that the payments due for these repairs have not been and will not be made until sanction is received to an estimate now under preparation. But though the absence of a sanctioned estimate may be good excuse for not beginning work (Code paragraph 296), work once done should be promptly paid for. No contractor or laborer should be required to give long credit to Government (Code paragraph 297).

The preparation before the commencement of each official year of a comprehensive estimate of all boat repairs which are likely during the ensuing year should not be difficult, and periodical report (Code paragraphs 1367 and 1864) should be made to the Executive Engineer of the progress of work, so that the arrears, i.e., the difference between work done and payments made, will always be known in the divisional office.

(j) *Repairing a foot bridge on the 3rd mile of the Peddacumbum channel, Cumbum Sub-division.*—The contractor's bills are in duplicate, both versions being signed by the contractor; in such cases only one signature should be obtained, the other or duplicate copy being a mere copy of the bill, signature and all.

(k) *Lowering the crest of Sunkesala anicut by 3 feet, Rs. 18,136.*—Cement bought of Messrs. Arbutnot and Company in April 1887 and paid for in May 1887 was not, but should have been, shown in part III of April's work abstract.

(l) *Cutting away the left bank of the canal and building outlet 600 feet long.*—This work was last measured on the 10th and 17th March 1887, payment for the work so measured having been

made on 25th June 1887—it had previously been measured in November and December 1886—and further measurements will now be called for.

13. (a) *General Remarks.*—Ten-day reports are not submitted except where daily labor is employed. The use of the ten-day report is sufficiently described at the back of form No. 5. The return is most indispensable if or whenever either labor or materials are to be accounted for on the principle ordered in Code paragraphs 1759 and 1864, but it must, however, be punctually submitted immediately at the close of the period to which it relates, if it is to be of the slightest use to record liabilities in advance of payments.

(b) No work abstracts for July were found completed and so of course the register of works was not posted for that month; the explanation received was that the returns from the sub-divisions of materials transactions instead of being a ten-day one is a monthly one, and is usually received about the second week in the month ensuing that to which it relates.

(c) Advances to contractors of materials except for cash payment unless covered by the value of work done are prohibited by G.O., No. 2201 W., dated 3rd September 1886, but are very common in this division. Such advances when made are but seldom reported, and much confusion arises. The contractors being paid by sub-divisional officers, the Executive Engineer's office is almost powerless in the detection of such advances unless reported.

(d) Bills paid by sub-divisional officers come up to the Executive Engineer's office generally with no sign of any check measurement by the paying officers, but with the mere remark "paid on the overseer's certificate." This does not seem to have been ever noticed by the Executive Engineer's office under Code paragraph 1764.

Bills sent up by the sub-divisional officer in charge of central sub-division show no remarks or no signature or initials under "remarks by Executive Engineer." The examination of such bills as are paid in the sub-divisions by the Executive Engineer is of the utmost importance (Code paragraphs 310, 1764 and 1834).

(e) Code paragraph 1367 has not been observed. The Executive Engineer considers it impracticable in the circumstances of this division, but the grounds for such an opinion were not understood.

The rule, until proved otherwise, is for account purposes one of the most useful in the Code.

(f) The register of works is not initialled as ordered in G.O., No. 2650 W., of 7th November 1885 and Code paragraph 311 VI. The certificate (in form 64 A.) prescribed in Code paragraph 311 V has been regularly sent up.

(g) Measurements are not cancelled as required by standing order No. 158 modifying directions at back of form No. M. 19. The remarks in paragraph 6 XVIII (D) of notes on Bellary office apply to this division.

Some measurement books have been cancelled after receipt in the divisional office, but this is useless—what is wanted is that the record of a measurement in the measurement book should be cancelled immediately the extract is made to support the bill (Code paragraph 1818), that is to say immediately the measurement book is used respecting such measurement.

Some of the measurement books examined looked uncommonly like "fair copies" and as though bits of paper had contained the original measurement. The measurement book is such an important record (Code paragraphs 1563 and 1756) that especially when sub-divisional officers make payments to contractors, &c., and act quite independently of the Executive Engineer as in this division, they cannot be too scrupulously kept. The comparison of measurement books with measurement sheets resulted satisfactorily.

(h) It is very desirable that every account paper should bear distinctly upon its face the exact date of its arrival in the Executive Engineer's office—the result of a rule to this effect if strictly carried out might be much more advantageous than would seem at first sight possible. It is not only that at inspections punctuality would be easily checked, but the Executive Engineer and his accountant would always have delays more prominently before them and this itself would conduce to punctuality. It may even be recommended under Code paragraph 1563 as likely to assist any investigation or legal proceedings. A rubber stamp might be obtained for the above purpose.

(i) In Code paragraph 1350 it is written that no person under the rank of an Executive Engineer or officiating as such can accept any tender or make any contract, and in Code paragraph 320 (D), Executive Engineer's powers of accepting tenders are limited to works costing not more than Rs. 2,000; but it is not clear in the Code that sub-divisional officers cannot be deputed by the Executive Engineer to arrange for piecework, and, if considered necessary, the rule might be made plainer on this point. On the 8th May 1886 an agreement was entered into by the Assistant Engineer in charge of central sub-division with piecemaker C. Cunniah Naidoo for constructing a new sluice to Nandyál large tank, estimated to cost Rs. 650. The same officer on the 11th November 1886 made an agreement for piecework in the Cumbum sub-division and there are other similar instances.

The Executive Engineer considers sub-divisional officers best fitted to arrange piecework agreements. The larger number of piecework agreements are, it is said, filed in sub-divisional offices, and will not be sent to the Executive Engineer until the works are finished.

(j) Certain piecework agreements have, after signature by the contracting parties, undergone alterations but without such alteration being signed or even initialled by either party.

14. The following balances are due to pieceworkers:—

Name of pieceworker, &c.	Amount.	Date of last payment.	Reason of delay in payment.
	RS. A. P.		
Nabee Sahib (culverts to bridges).	26 12 2	Dec. 1885.	Found six months ago to be not due to contractor and two months ago a bill was sent to upper sub-division officer asking the man to surrender the amount.
C. Cooposwamy Pillay (Kondacheru tank).	4 9 7	Feb. 1886.	Unknown.
S. Chinniah (Nellavagu breach).	18 7 9	May "	Waiting final inspection.
A. Sesbachellam (Erragundapoliem weir.)	17 4 10	Do.	Do.
S. Ranga Saiy do. ...	146 11 6	Do.	Do.
Nabee Sahib (Applareddy tank).	50 5 7	June 1886.	Do.
Gulam Hussain (constructing emptying sluice).	11 0 8	July "	Do.
K. Veera Reddi (Paddithappa tank).	19 2 0	Aug. "	Do.
P. Krishna Row (Kurumacheroo tank).	23 2 5	Nov. "	Do.
Nabee Sahib (iron roof to Telegraph offices, Nandyál).	11 14 0	Jan. 1887.	Do.

There are also three items aggregating eleven pies due to pieceworkers, but not claimed, for work done in November 1886, in connection with the annual repairs to the canal and to boats for 1886-87, accounts of which are now closed and completion report sent. This small amount will now be adjusted in the accounts of 1887-88.

15. The stock balance in this division has of late years undergone gradual reduction:—

In September 1884 it was	...	...	...	...	...	...	RS. 5,301
" March 1885	...	...	...	...	...	...	3,942
" September 1885	...	...	...	...	...	...	2,819
" March 1886	...	...	...	...	...	...	2,009
" September 1886	...	...	...	...	...	...	1,713
" March 1887	...	...	...	...	...	...	1,711
" July 1887	...	...	...	...	...	...	1,549
The reserve limit sanctioned by Government being all along Rs. 7,000. The present balance comprises—							
Small stores	...	...	...	...	...	...	RS. 354
Timber	...	...	...	...	...	...	876
Metals	...	...	...	...	...	...	122
Miscellaneous	...	...	...	...	...	...	197
Total ...							1,549

The accounts were thoroughly checked and found in order. There is said to have been a thorough count and overhaul of the stores when the present Executive Engineer assumed charge; and the articles which are surplus or unserviceable are about to be sold under the Superintending Engineer's authority.

16. With reference to paragraph 10 of the last report, the balance of the Canal Company's old stores is not yet plainly set down in any list which can be relied upon, nor has there ever been such a list comprising every article in the stock. The first list made after an imperfect count in 1882 was incomplete, and the lists made in the following years were also incomplete.

Subsequent issues have not been accounted for numerically, but only as regards their assumed value, until at the last inspection the need of accounting for every article was accepted and sales and issues this year have been sufficiently recorded.

But the count recommended at the last inspection did not take place till July 1887 and was then conducted and recorded in such a manner that no advantage is gained by it, and another and thorough stock-taking is necessary. The record of July 1887 stock-taking is in the shape of a

lot of more or less unintelligible pencil marks against the balance in the half-yearly return ending 31st March 1887. Many articles of local stock were, the storekeeper said, not counted, and there are said to be articles of the company's stock in various places besides Kurnool which were not seen by the stock-taker.

17. The total numerical balance of mamooties (tools and plant) at the end of March 1887 is stated in the sub-divisional returns for half-year ending on above date to be—

Famine tools	...	...	...	...	...	...	...	71,317
Provincial	...	...	...	...	...	...	...	1,853
Total ...								72,970

Whereas the divisional return for half-year ending on the above date shows only 71,489. The difference could not be explained, but will now be inquired into.

Of iron jumpers, the number which was actually counted as on above date and which should have been brought forward into the next return was 32, while the number actually brought forward, i.e., the book number, was 26. This will be corrected.

The total number of pick-axes as per divisional returns for above period aggregate to 71,591, whereas the divisional return shows only 70,860. This was not explained, but will now be investigated.

The famine tools are, it is stated, separately stacked, but they are mixed with provincial tools in the return, which is not a desirable arrangement. The famine tools in the Cumbum sub-division have not been counted for at least 2 years. They are very numerous and are well worth caring for. Orders of Government are requested whether all famine tools should not be counted and reported upon at least once a year, as these, unlike Public Works Department tools, are not in use and unless periodically examined are apt to be overlooked.

The tools and plant of the canal are quite separately accounted for and it is said that they are separately stored. Nothing could be more painstaking and neat than the ink-work of Mr. Dawson, the storekeeper, so far as it goes. The Executive Engineer's attention is now promised to the state of the Canal Company's old stock.

18. The central sub-division officer in July 1887 gave his telegraph peons cumblies (4) and charged the cost, Rs. 7, to general establishment, contingencies. The Executive Engineer disallowing this charge removed it to miscellaneous advances where it rests; pending recovery from sub-divisional officer, subject to the above small observation, the suspense accounts are in order.

19. Service books have not been, but should be, opened for the following individuals:—

Chithambara Moodelly, Signaller, who was appointed 13th March 1886;
Ramaswamy Iyengar, Irrigation Superintendent, who was appointed 11th May 1887;
Katheravelu Moodelly, Lock " 31st August 1886;
David Pillay, " " 17th Nov. 1885;
also, four irrigation lascars, three lock lascars, seven telegraph lascars and three lock superintendents.

The following service books are incomplete:—

Nagojee Rao, Lock Superintendent, wanting date of promotion.
Appasawmy Naidu, Lock Superintendent " "
Matchanna, " " " "
Meeraw Saib, " " " "
Pareasawmy Moodelliar, Clerk, date of last increment.
P. R. Sooriah Naidu, Clerk, " "

Eleven service books require re-attestation. Eight service books are said to be at the Examiner's office and therefore could not be inspected. Service books of Messrs. Grey and Seth, hospital assistants, are said to be with the Surgeon-General, but the service book of an officer should be kept in the office in which he is serving (rule 6, section 129 of the Civil Pension Code).

20. Claims for travelling allowance of office and petty establishments (there are no lower subordinates in this division) are sent up to, or made up in, the Executive Engineer's office at the end of every month—such claims are in the form of a memorandum showing in horizontal columns—

I. Dates.

II. Journey { (a) from
(b) to

III. Distance travelled.

IV. Bills for claims { (a) Number of days for which batta is claimed.
(b) Number of miles for which mileage is claimed.
(c) Rate.
(d) Amount.

with the certificate prescribed in G.O., No. 2492 W., dated the 22nd October 1885, for filling in when mileage is allowed. The hours are not stated. Previously to July such memorandums have shown more than one claim each, but in July and since then memorandums are rendered one for each individual.

The claims for March to July were audited and generally found in order, but for April 1887 Rs. 7-8-0 were paid to clerk P. Mungapathi Naidu for halting at Sankesala during the entire month—his head-quarters being Jupad. In the absence of the orders of Government to the contrary, halting allowance should not have been paid for more than ten days.

21. The sub-divisional officer's bungalow at Cumbum is not on the register of buildings though long ago completed. Paragraph 15 of last report has been attended to and buildings are now valued.

The Executive Engineer's residence at Kurnool valued at Rs. 8,500 has hitherto been paying Rs. 50 per month rent; but as the result of recent correspondence Rs. 25 has been fixed by the Superintending Engineer as sufficient on the condition that half of the building is at all times available for occupation by Public Works Department officers on tour. This seems to require the sanction of Government. The Krishnapuram Canal Company's buildings, which cost Rs. 11,754, were up to December 1886 occupied by the Bellary-Kistna State Railway Department, on a total rent of Rs. 30 per month under G.O., No. 840 R., dated the 14th August 1884, but this year the buildings have been let partly to Mr. Castellat for Rs. 3 and partly to Moothoosawmy Moodelliar for Rs. 1-8-0 per month, altogether Rs. 4-8-0 per month, under Superintending Engineer's sanction, dated 7th June 1887.

22. The budget registers and register of liabilities are in order.

23. There is a good account kept of service labels and a register of currency notes.

24. The accountant is sufficiently assisted. There has been some sickness in the office, and it might be as well to stop the present very oppressive and unwholesome stench thereby turning everything out and airing the place and its contents as much as possible, whenever there is any lengthy sunshine.

KURNOOL,
19th August 1887.

(Signed) H. RAINIER,
Inspecting Officer.

ORDER—dated 9th November 1887, No. 3001 W., Public Works.

Communicated to the Superintending Engineer, III Circle, for the information and guidance of the Executive Engineer, Kurnool division.

2. The Superintending Engineer will report on the matters referred to in paragraphs 5, 19, 20, 22 and 23 of the Examiner's covering note.

3. The Executive Engineer will be called upon for explanation in respect to the points mentioned in paragraphs 7, 9, 11, and 14, and to report the adjustment of the old balance due to piece-workers (paragraph 18) and the completion of service books (paragraph 21).

4. The special attention of the Superintending Engineer is drawn to the matter reported in paragraph 13 (j) of the inspection notes.

5. The case of the Nilgiri division piece-work agreements, referred to in paragraph 6 of the Examiner's note, is under reference to the Superintending Engineer, IV Circle.

(True Extract)

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

To the Superintending Engineer, III Circle.
" Chief Engineer for Irrigation.
" Examiner, Public Works Accounts.

Exd. A. Aubert.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of (1887) Madras.
PUBLIC WORKS.

Dated November, 9th.

Recd.

Encl.

G.O., 9th Nov. 1887, No. 3001 W.

NOVEMBER.

Inspection

Orders on the notes of — of the Kurnool
division office, submitted by the Examiner
of Public Works Accounts.

[C. No. 8.]

GOVT.
OF MADRAS.

1887.

{ P. W.
DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 5th October 1887.

OFFICE NOTE No. 617.

To V.

Encl. on

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1887 in connection with the Bellary

KEEP-WITH

Genl. No.

dated

188

1000—12-5-87.

Division.

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25/7 *hr*
last, ought to be adjusted at once, and the fact reported.

9. Attention is invited to para 12(1). The practice of deferring payment of liabilities, for want of sanction to an estimate, is exceedingly irregular. The failure to obtain sanction to the annual estimate in question before the middle of August, seems to require explanation.

10. With regard to para 13(a) & (b) I think (as stated in O.N. No. 608 dated 4th. October 1887 in connection with the Nellore Division) that the rules as to ten day reports require careful revision. This will be dealt with separately.

11. With regard to the irregular advances mentioned in para 13(c), I fail to see that the Executive Engineer is powerless in the matter. He is evidently aware that the advances are made, and should be able to stop them if he wishes to do so. Fuller explanation seems desirable.

12. The practice of paying on

*X will follow
signature of
Mr. ...*

the Overseers' certificate (para 13(d)) is not allowed by the Code; but it is not at all uncommon, and perhaps it will be better not to disturb existing arrangements pending settlement of the general question.

13. With reference to para 13(e) I have suggested elsewhere (para 8 of O.N.No. 607 dated 4th. October 1887 Bellary Division) that Suprs/Engineers should report as to code para 1367.

14. With regard to para 13(f) the Executive Engineer should I think explain how he has regularly certified to the performance of a duty which appears to have been habitually neglected.

15. As regards cancelling measurements (para 13 (g)) please see para 9 of O.N.No. 607 dated 4th. October 1887 on inspection of Bellary Division.

16. The matters referred to in para 13(h) and 13(i) will be separately dealt with.

17. Attention is invited to para 13(j).

300/8 128
18. Old balance due to piece-workers (para 14) should be settled, as soon as possible, and the fact reported.

19. With reference to para 16 I would suggest that the Supr. Engineer be directed to arrange within some specified time for a proper stock taking of the old Canal Company's stores, and for bringing them properly on to the returns, and to report that he has done so.

20. It seems desirable that, as suggested in para 17 of the notes, famine tools, which are stacked away out of use, should be periodically inspected and reported upon.

21. With reference to para 19 the Executive Engineer should I think be required to report that the wanting service books have been supplied, and the incomplete ones completed in every respect, mentioning them in detail.

22. I have suggested elsewhere that forms should be prescribed for the record and disposal of travelling allowance claims of lower

subordinates; but with regard to the sum of Rs.7-8-0, improperly paid to a clerk (see para 20 of the notes) I solicit orders of Government as to whether the amount should now be recovered.

23. With reference to para 21 of notes the Executive Engineer should report the completion of the register of buildings, and the sanction of Government is necessary to the rents of certain buildings mentioned.

PMC No 7899

R 7-10-87

E.1

C.

4450

29.
57/10.

497A - 30-9-87
500A - 30-9-87
G.O. 2492W - 22-10-85
" 840R - 16-8-84
" 2392W - 21-9-86
" 311J - 11-5-87
B No 2201W - 3-9-86
" 2844C - 19-8-86
G.O. 893W - 15-4-85
" 2724W - 4-11-84
" 2636W - 27-10-84
" 2134W - 29-8-84
" 3044W - 26-10-83
" 2742W - 1-10-83
" 588W - 22-2-83

circ. 5-11-87 R 9-11-87

Insolence 300/4
NOTES OF INSPECTION BY H. PALNIER ESQ, OF THE OFFICE OF THE EXECUTIVE ENGINEER KURNOOL DIVISION, FROM 13TH TO 19TH AUGUST 1887.

MR. G. F. CARLESS, EXECUTIVE ENGINEER 4TH GRADE, TOOK CHARGE OF THIS DIVISION FROM MR. C. J. PETERS, EXECUTIVE ENGINEER 1ST GRADE, ON THE 2ND MAY 1887. MR. PETERS HAVING RECEIVED CHARGE FROM MR. A. H. GARRETT, EXECUTIVE ENGINEER 3RD GRADE, ON THE 7TH OCTOBER 1886. MR. CARLESS WAS PRESENT AT THE INSPECTION AS ALSO WAS THE ACCOUNTANT K. S. KODANDA RAMA AIYAR.

2. THE LAST EXAMINATION OF THIS OFFICE TOOK PLACE IN SEPTEMBER 1886. SEE NOTES PRINTED WITH G.O. NO. 2392 W. DATED 21ST SEPTEMBER 1886.

3. THE DIVISION COMPRISES THE KURNOOL-CUDDAPAH CANAL WHICH IS CLASSED AS A PRODUCTIVE PUBLIC WORK AS WELL AS THE OLD KURNOOL PROVINCIAL DIVISION OF 8 TALUQS. THE EXPENDITURE ON TANKS RESTORATION BY THE OFFICER IN CHARGE OF NO. III PARTY IS ALSO ACCOUNTED TO AND BY THE EXECUTIVE ENGINEER OF THIS DIVISION, WHO PROVIDES THE NEEDFUL FUNDS AS DESCRIBED IN PARA 6 OF G.O. NO. 311 I. OF 16TH MAY 1887. THE CANAL SUB-DIVISIONS ARE 3 IN NUMBER NAMELY:-

(1). THE UPPER EXTENDING FROM SUNKESALA AT THE HEAD OF THE CANAL TO THE 66TH MILE. SUB-CONDUCTOR H. FRANKLIN, SUB-ENGINEER IS IN CHARGE OF THIS SUB-DIVISION AND HAS A DRAWING ACCOUNT.

(2). THE CENTRAL SUB-DIVISION FROM 66TH MILE TO 123RD MILE UNDER MR. GOPALA KRISHNA AIYAR, EXECUTIVE ENGINEER 4TH GRADE, WHO IS A DRAWING OFFICER.

(3) THE LOWER SUB-DIVISION FROM 124TH TO 190TH MILE UNDER MR. S.E. OTTMAN, HONORARY ASST. ENGINEER, WHO IS A DRAWING OFFICER. THERE IS SAID TO BE NO SANCTION FOR ANY OF THE ABOVE DRAWING ACCOUNTS.

4. THE REMAINDER OF THE KURNOOL DIVISION, EXCEPT 3 TALUQS, WHICH ARE UNDER THE UPPER SUB-DIVISIONAL OFFICER, FORMS THE CUMBUM SUB-DIVISION, WHICH IS UNDER CONDR. J. NICHOLSON, SUB-ENGINEER, WHO HAS A DRAWING ACCOUNT. THE OFFICER IN CHARGE OF NO. III PARTY TANK RESTORATION SCHEME IS SUPPLIED WITH FUNDS IN THE SHAPE OF AN IMPREST AND HIS EXPENDITURE IS ACCOUNTED FOR LIKE THAT OF OTHER IMPREST HOLDERS, THAT OTHER THAN ESTABLISHMENT BEING CLASSED UNDER MINOR WORKS AND NAVIGATION.

5. THE SUB-DIVISIONAL OFFICERS ALL MAKE UNLIMITED PAYMENTS INCLUDING THOSE TO CONTRACTORS AND PIECEWORKERS WHICH IS CONTRARY TO THE RULES AS AT PRESENT EXISTING (SEE CODE PARAS 1371, 1757, 1818 & 1830). NO SPECIAL SANCTION FROM THE SUPERINTENDING ENGINEER UNDER CODE PARA 1371 HAS BEEN OBTAINED. SUB-DIVISIONAL CASH EXTRACTS ARE RENDERED 3 TIMES A MONTH TO THE EXECUTIVE ENGINEER.

6. THE TREASURY PASS BOOKS WERE EXAMINED WITH THE EXECUTIVE ENGINEERS AND SUB-DIVISIONAL OFFICERS' CASH BOOKS. THE BALANCE OF THE EXECUTIVE ENGINEERS DRAWING ACCOUNT ON 1ST AUGUST 1887 WAS PROVED CORRECT.

7. THE EXECUTIVE ENGINEERS CHEQUE BOOKS WERE EXAMINED AND FOUND IN ORDER. THE CUMBUM SUB-DIVISIONAL OFFICER HAS USUALLY HELD AT THE CLOSE OF THE MONTH MORE THAN THE AVERAGE

300/10 8/5
OUTLAY OF A WEEK (VIDE CODE PARA 1580). THE SUB-DIVISIONAL CASH EXTRACTS ARE SAID TO COME UP TO EXECUTIVE ENGINEER'S OFFICE WITH FAIR PUNCTUALITY; BUT THEY ARE NOT ALWAYS ACCOMPANIED BY VOUCHERS WHICH OCCASIONALLY FOLLOW AS MUCH AS A fortnight afterwards.

8. THE DIVISIONAL CASH BOOK FOR JULY AND SUB-DIVISIONAL CASH EXTRACTS FOR THE SAME MONTH WERE AUDITED AS FAR AS VOUCHERS TO HAND WOULD ALLOW AND FOUND CORRECT. THE ACCOUNTANT'S EXAMINATION OF THESE ACCOUNTS MAY FOR ALL THAT IS KNOWN BE SUFFICIENTLY FREQUENT AND COMPLETE, BUT HE SHOULD INITIAL IN INK AND WITH THE DATE, EVERY VOUCHER AS HE EXAMINES IT. HE SHOULD ALSO SIGN THE CERTIFICATE OF HAVING COMPLETED THE POSTING OF CASH ABSTRACT BOOK AS PRESCRIBED IN FORM NO. M. 3. AND THE DIVISIONAL CASH BOOK BESIDES BEING BALANCED AT THE END OF EACH MONTH WHEN IT IS POSSIBLE THE EXECUTIVE ENGINEER MAY BE AWAY, MIGHT WITH ADVANTAGE BE BALANCED WHENEVER THE EXECUTIVE ENGINEER IS AT HEAD QUARTERS.

9. THE IMPREST HOLDERS ARE 9 IN NUMBER, THUS:-

- (A) RECOUPED BY THE EXECUTIVE ENGINEER.
- (1) MR. S. SUBROYACHARIAR, EXECUTIVE ENGINEER TANK RESTORATION SCHEME, RS. 50.
 - (2) R. CHAKRAPANY ROW, TEMPORARY OVERSEER, DO, RS. 50.
 - (3) MOOTHIPALLAPPA PILLAY, OVERSEER, DO, RS. 50.
- (B) RECOUPED BY UPPER SUB-DIVISIONAL OFFICER.
- (1) MR. T. A. MONISSE, OVERSEER, RS. 50.
 - (2) SERGT. L. DONAGHUE, SUPERVISOR, RS. 50.
- (C) RECOUPED BY CENTRAL SUB-DIVISIONAL OFFICER.
- (1) E. KRISHNA ALIYAR, OVERSEER, RS. 25.
- (D) RECOUPED BY LOWER SUB-DIVISIONAL OFFICER.
- (1) S. RANCHAPAGESA ALIYAR, OVERSEER, RS. 50.

(E). RECOUPED BY CUMBUM SUB-DIVISIONAL OFFICER.

(1). M. MOOTHUVIRA PILLAY, OVERSEER, RS. 50.

(2). MR. J. LAWRENCE, OVERSEER, RS. 25.

(F). (1) WAS OPENED IN APRIL 1887, RECOUPED ON THE 7TH MAY AND HAS NOT BEEN RECOUPED SINCE.

(G). (2) WAS STARTED ON 5TH MAY 1887 AND HAS NOT SINCE BEEN RECOUPED.

IN NEITHER CASE HAS THE IMPREST HOLDER BEEN CALLED UPON FOR ACCOUNT; BUT THIS WILL NOW BE DONE. THE IMPREST ACCOUNTS RECOUPED IN JUNE WERE AUDITED AND FOUND IN ORDER.

10. MOST OF THE WORK DONE IN THIS DIVISION IS ON THE PIECEWORK SYSTEM THOUGH THE FORMS USED IN SUCH CASES ARE GENERALLY THOSE APPLICABLE TO CONTRACTS. THERE ARE ONLY ONE OR TWO WORKS DONE DEPARTMENTALLY.

11. REGARDING EACH WORK THE LAST 3 MEASUREMENTS WERE NOTED AS WELL AS THE DATES OF PAYMENTS. REGARDING THOSE WORKS IN PROGRESS IN JUNE AND JULY 1887 THE ENTIRE ACCOUNTING WAS CHECKED — THE WORK ABSTRACTS BEING AUDITED BY INITIAL AND STOCK ACCOUNTS AND THE MATERIALS AT SITE TRANSACTIONS CHECKED. THE EXPENDITURE UNVOUCHED FOR TO THE EXAMINER'S OFFICE WAS AUDITED FOR THOSE MONTHS. WORK VOUCHERS FOR MARCH AND APRIL WERE CHECKED AND COMPARED WITH THE REGISTER OF WORKS AND WORK ABSTRACTS. FOUR MEASUREMENTS BOOKS WERE COMPARED WITH EXTRACTS THEREFROM AND BILLS PASSED UPON THEM.

12. THE FOLLOWING NOTES ARE OFFERED:-

(A). TALUQ CUTECHERRY AT NANDIAL RS. 34,676 - FOR 977 CUBIC FEET OF TEAK WOOD RS. 3,419-8-0 WAS PAID BY CUMBUM SUB-DIVISION

300/11 8/26
AL OFFICER IN FEBRUARY 1885. THE MEASUREMENT OF THIS WOOD WAS SO LONG AFTERWARDS AS THE 12TH MAY 1887 FOUND ON RE-MEASUREMENT TO BE ONLY 866 CUBIC FEET THOUGH IN THE INTERVAL THE QUANTITY HAD EVERY MONTH BEEN CERTIFIED BY THE SUB-DIVISION OFFICER AS BEING 977 CUBIC FEET. THE DIFFERENCE HAS BEEN SINCE RECOVERED FROM THE CONTRACTOR WHO SUPPLIED THE MATERIALS, WHICH HAVE BEEN LYING SO LONG AT SITE OF THE WORK FOR REASONS WHICH COULD NOT BE EXPLAINED BUT WHICH WILL NOW BE INQUIRED INTO. WORK MEASURED ON 27TH MARCH 1887 WAS PAID FOR ON 13TH JULY 1887, THE PREVIOUS PAYMENT HAVING BEEN MADE ON 2ND JUNE 1886 OR MORE THAN A YEAR BEFORE (SEE CODE PARA 1868). THE PORTION OF THIS WORK WHICH IS DONE BY PIECEWORK I.E. AT SO MUCH PER UNIT WITHOUT REFERENCE TO QUANTITY OR TIME IS NEVERTHELESS FILLED FOR IN FORM NO. M. 14 AND THERE IS A LEDGER ACCOUNT (SEE CODE PARA 1869). THE WORK ABSTRACT OF THIS WORK FOR JULY WAS NOT COMPLETED ON 17TH AUGUST 1887.

(B). EXTENDING EXISTING ESCAPE OF KONDACHERUVU TANK RS. 144 - THIS WORK HAVING BEEN MEASURED IN JANUARY 1886 HAS NOT SINCE BEEN MEASURED THOUGH THE WORK IS STATED TO BE STILL INCOMPLETE. THIS WILL NOW BE TAKEN UP WITH THE SUB-DIVISIONAL OFFICER.

(C). RAISING AND STRENGTHENING THE SURPLUS CHANNEL OF KURUMACHERUVU TANK RS. 407 - SIMILARLY THIS WORK, WHICH WAS MEASURED ON THE 29TH MARCH 1886, HAS NOT BEEN MEASURED SINCE.

(D). ANNUAL REPAIRS TO KURNOOL-CUDDAPOH CANAL 1ST SECTION - IN THE WORK ABSTRACT FOR JUNE 1887 THERE APPEARS TO BE 11 BAGS OF CEMENT AT SITE OF WORKS; BUT ACCORDING TO THE MONTHLY STATEMENT OF MATERIALS TRANSACTIONS RENDERED TO EXECUTIVE Engineer

BY EACH SUB-DIVISION THERE WAS ONLY ONE BAG THE DIFFERENCE
10 BAGS BEING AT 2ND SECTION.

(E) ANNUAL REPAIRS 2ND SECTION. THE SUB-DIVISION OFFICER
ACKNOWLEDGES MATERIALS AT SITE OF THIS SECTION AT THE END OF
JUNE WORTH RS.497-10-6; BUT THE WORK ABSTRACT SHOWS ONLY
RS.419-15-2, THE DIFFERENCE BEING THE 10 BAGS REFERRED TO ABOVE.

(F) ANNUAL REPAIRS 3RD SECTION - MATERIALS RECEIVED DURING
THE MONTH OF JUNE 1887 RS.521-6-10 AND ISSUES RS.110 WERE NOT
SUPPORTED BY TEN-DAY REPORTS OR LISTS.

(G) ANNUAL REPAIRS TO KURNJOL-CUDDAPAH CANAL 4TH SECTION -
THE FOLLOWING MATERIALS THOUGH MISSING SINCE 1884 HAVE REGULAR-
LY FORMED A PART OF THE MATERIALS AT SITE BALANCE OF THIS
SECTION:-

NAILS.....RS. 31-3-2

TAP BARRELS.....RS.123-0-0

SANCTION OF THE SUPERINTENDING ENGINEER TO WRITE OFF THESE
ITEMS WAS HOWEVER APPLIED FOR ON THE 17TH MAY 1887 — BUT
HAS NOT YET BEEN RECEIVED AND WILL NOW AGAIN BE APPLIED FOR.

(H) ANNUAL REPAIRS 6TH SECTION - THE DETAILS OF APPEARS IN
PART III OF THE WORK ABSTRACT FOR JULY RS.13-0-10 WERE NOT
AVAILABLE, THOUGH HUNTED FOR THROUGH A YEAR'S BACK ACCOUNTS.
THE AMOUNT MAY APPARENTLY BE CREDITED TO THE WORK.

(I) ANNUAL REPAIRS TO BOATS - THE REPAIRS ARE SAID TO HAVE
BEEN COMPLETED OVER A MONTH AGO, BUT NO ESTIMATE FOR THE SAME
IS YET PREPARED. THE EXPENDITURE UP TO THE END OF JULY 1887
IS RS.227 — BUT THE WORK DONE IS STATED TO BE VERY MUCH MORE

300/12 9/7
THAN WHAT IS PAID FOR. LIABILITIES NOT HAVING BEEN REPORTED
EITHER IN MEASUREMENT LISTS OR TEN-DAY REPORTS, THE EXACT
AMOUNT OF APPEARS COULD NOT BE SEEN. IT IS SAID THAT THE
PAYMENTS DUE FOR THESE REPAIRS HAVE NOT BEEN AND WILL NOT
BE MADE UNTIL SANCTION IS RECEIVED TO AN ESTIMATE NOW UNDER
PREPARATION. BUT THOUGH THE ABSENCE OF A SANCTIONED ESTIMATE
MAY BE GOOD EXCUSE FOR NOT BEGINNING WORK (CODE PARA 296)
WORK ONCE DONE SHOULD BE PROMPTLY PAID FOR. NO CONTRACTOR OR
LABORER SHOULD BE REQUIRED TO GIVE LONG CREDIT TO GOVERNMENT
(CODE PARA 297).

THE PREPARATION BEFORE THE COMMENCEMENT OF EACH OFFICIAL
YEAR OF A COMPREHENSIVE ESTIMATE OF ALL BOAT REPAIRS WHICH
ARE LIKELY DURING THE ENSUING YEAR SHOULD NOT BE DIFFICULT, AND
PERIODICAL REPORT (CODE PARAS 1367 AND 1864) SHOULD BE MADE
TO THE EXECUTIVE ENGINEER OF THE PROGRESS OF WORK, SO THAT THE
APPEARS, I.E. THE DIFFERENCE BETWEEN WORK DONE AND PAYMENTS
MADE WILL ALWAYS BE KNOWN IN THE DIVISIONAL OFFICE.

(J) REPAIRING A FOOT BRIDGE ON THE 3RD MILE OF THE PEDDACUM-
BUM CHANNEL CUMBUM SUB-DIVISION - THE CONTRACTORS' BILLS ARE
IN DUPLICATE, BOTH VERSIONS BEING SIGNED BY THE CONTRACTOR.
IN SUCH CASES ONLY ONE SIGNATURE SHOULD BE OBTAINED, THE
OTHER OR DUPLICATE COPY BEING A MERE COPY OF THE BILL, SIGNA-
TURE AND ALL.

(K) LOWERING THE CREST OF SUNKESALA ANICUT BY 3 FEET RS.
18,136—CEMENT BOUGHT OF MESSRS ARBUTHNOT AND CO. IN APRIL
1887 AND PAID FOR IN MAY 1887 WAS NOT, BUT SHOULD HAVE BEEN
SHOWN IN PART III OF APRIL'S WORK ABSTRACT.

(L). CUTTING AWAY THE LEFT BANK OF THE CANAL AND BUILDING
OUTLET 600 FEET LONG. — THIS WORK WAS LAST MEASURED ON THE
10TH AND 17TH MARCH 1887. PAYMENT FOR THE WORK SO MEASURED
HAVING BEEN MADE ON 25TH JUNE 1887 — IT HAD PREVIOUSLY BEEN
MEASURED IN NOVEMBER AND DECEMBER 1886. — AND FURTHER
MEASUREMENTS WILL NOW BE CALLED FOR.

GENERAL REMARKS.

13. (A). TEN-DAY REPORTS ARE NOT SUBMITTED EXCEPT WHERE
DAILY LABOR IS EMPLOYED. THE USE OF THE TEN-DAY REPORT IS
SUFFICIENTLY DESCRIBED AT THE BACK OF FORM NO. 5. THE RETURN
IS MOST INDISPENSABLE IF OR WHENEVER EITHER LABOR OR MATERIALS
ARE TO BE ACCOUNTED FOR ON THE PRINCIPLE ORDERED IN CODE
PARAS 1759 AND 1864 — BUT IT MUST HOWEVER BE PUNCTUALLY SUB-
MITTED IMMEDIATELY AT THE CLOSE OF THE PERIOD TO WHICH IT
RELATES — IF IT IS TO BE OF THE SLIGHTEST USE TO RECORD LIA-
BILITIES IN ADVANCE OF PAYMENTS

(B). NO WORK ABSTRACTS FOR JULY WERE FOUND COMPLETED AND SO
OF COURSE THE REGISTER OF WORKS WAS NOT POSTED FOR THAT MONTH
THE EXPLANATION RECEIVED WAS THAT THE RETURNS FROM THE SUB-
DIVISIONS OF MATERIALS TRANSACTIONS INSTEAD OF BEING A TEN-DAY
ONE IS A MONTHLY ONE AND IS USUALLY RECEIVED ABOUT THE SECOND
WEEK IN THE MONTH ENSUING THAT TO WHICH IT RELATES.

(C). ADVANCES TO CONTRACTORS OF MATERIALS EXCEPT FOR CASH
PAYMENT UNLESS COVERED BY THE VALUE OF WORK DONE ARE PROHIBITED
BY G.O. NO. 2201 W. DATED 3RD SEPTEMBER 1886, BUT ARE VERY
COMMON IN THIS DIVISION. SUCH ADVANCES WHEN MADE ARE BUT

30W/3 8/8
SELDOM REPORTED, AND MUCH CONFUSION ARISES. THE CONTRACTORS
BEING PAID BY SUB-DIVISIONAL OFFICERS THE EXECUTIVE ENGINEER'S
OFFICE IS ALMOST POWERLESS IN THE DETECTION OF SUCH ADVANCES
UNLESS REPORTED.

(D). BILLS PAID BY SUB-DIVISIONAL OFFICERS, COME UP TO THE
EXECUTIVE ENGINEER'S OFFICE GENERALLY WITH NO SIGN OF ANY
CHECK MEASUREMENT BY THE PAYING OFFICERS BUT WITH THE MERE
REMARK 'PAID ON THE OVERSEER'S CERTIFICATE'. THIS DOES NOT
SEEM TO HAVE BEEN EVER NOTICED BY THE EXECUTIVE ENGINEER'S
OFFICE UNDER CODE PARA 1764.

BILLS SENT UP BY THE SUB-DIVISIONAL OFFICER IN CHARGE
OF CENTRAL SUB-DIVISION SHOW NO REMARKS OR NO SIGNATURE OR
INITIALS UNDER 'REMARKS BY EXECUTIVE ENGINEER'. THE EXAMINA-
TION OF SUCH BILLS AS ARE PAID IN THE SUB-DIVISIONS, BY THE
EXECUTIVE ENGINEER IS OF THE UTMOST IMPORTANCE (CODE PARAS 310
1764 & 1884).

(E). CODE PARA 1367 HAS NOT BEEN OBSERVED. THE EXECUTIVE
ENGINEER CONSIDERS IT IMPRACTICABLE IN THE CIRCUMSTANCES OF
THIS DIVISION, BUT THE GROUNDS FOR SUCH AN OPINION WERE NOT
UNDERSTOOD.

THE RULE UNTIL PROVED OTHERWISE IS FOR ACCOUNT PURPOSES
ONE OF THE MOST USEFUL IN THE CODE.

(F). THE REGISTER OF WORKS IS NOT INITIALLED AS ORDERED IN
G.O. NO. 2650 W. OF 7TH NOVEMBER 1885 AND CODE PARA 311 VI.
THE CERTIFICATE (IN FORM 64 A.) PRESCRIBED IN CODE PARA 311 V.
HAS BEEN REGULARLY SENT UP.

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497-824
30/8/07

(G). MEASUREMENTS ARE NOT CANCELLED AS REQUIRED BY STANDING ORDER NO. 158 MODIFYING DIRECTIONS AT BACK OF FORM NO. M. 19. THE REMARKS IN PARA 6 WILL (D) OF NOTES ON BELLARY OFFICE APPLY TO THIS DIVISION.

SOME MEASUREMENT BOOKS HAVE BEEN CANCELLED AFTER RECEIPT IN THE DIVISIONAL OFFICE; BUT THIS IS USELESS - WHAT IS WANTED IS THAT THE RECORD OF A MEASUREMENT IN THE MEASUREMENT BOOK SHOULD BE CANCELLED IMMEDIATELY THE EXTRACT IS MADE TO SUPPORT THE BILL (CODE PARA 1818) THAT IS TO SAY IMMEDIATELY THE MEASUREMENT BOOK IS USED RESPECTING SUCH MEASUREMENT.

SOME OF THE MEASUREMENT BOOKS EXAMINED LOOKED UNCOMMONLY LIKE 'FAIR COPIES' AND AS THOUGH BITS OF PAPER HAD CONTAINED THE ORIGINAL MEASUREMENT. THE MEASUREMENT BOOK IS SUCH AN IMPORTANT RECORD (CODE PARAS 1568 AND 1756) THAT ESPECIALLY WHEN SUB-DIVISIONAL OFFICERS MAKE PAYMENTS TO CONTRACTORS ETC, AND ACT QUITE INDEPENDENTLY OF THE EXECUTIVE ENGINEER AS IN THIS DIVISION, THEY CANNOT BE TOO SCRUPULOUSLY KEPT. THE COMPARISON OF MEASUREMENT BOOKS WITH MEASUREMENT SHEETS RESULTED SATISFACTORILY.

(H). IT IS VERY DESIRABLE THAT EVERY ACCOUNT PAPER SHOULD BEAR DISTINCTLY UPON ITS FACE THE EXACT DATE OF ITS ARRIVAL IN THE EXECUTIVE ENGINEER'S OFFICE - THE RESULT OF A RULE TO THIS EFFECT IF STRICTLY CARRIED OUT MIGHT BE MUCH MORE ADVANTAGEOUS THAN WOULD SEEM AT FIRST SIGHT POSSIBLE. IT IS NOT ONLY THAT AT INSPECTIONS PUNCTUALITY WOULD BE EASILY CHECKED BUT THE EXECUTIVE ENGINEER AND HIS ACCOUNTANT WOULD ALWAYS HAVE DELAYS MORE PROMINENTLY BEFORE THEM AND THIS ITSELF

300/14 8/19
WOULD CONDUCE TO PUNCTUALITY IT MAY EVEN BE RECOMMENDED UNDER CODE PARA 1568 AS LIKELY TO ASSIST ANY INVESTIGATION OR LEGAL PROCEEDINGS. A RUBBER STAMP MIGHT BE OBTAINED FOR THE ABOVE PURPOSE.

(I). IN CODE PARA 1850 IT IS WRITTEN THAT NO PERSON UNDER THE RANK OF AN EXECUTIVE ENGINEER OR OFFICIATING AS SUCH CAN ACCEPT ANY TENDER OR MAKE ANY CONTRACT AND IN CODE PARA 320 (D) EXECUTIVE ENGINEER'S POWERS OF ACCEPTING TENDERS ARE LIMITED TO WORKS COSTING NOT MORE THAN RS. 2,000; BUT IT IS NOT CLEAR IN THE CODE THAT SUB-DIVISIONAL OFFICERS CANNOT BE DEPUTED BY THE EXECUTIVE ENGINEER TO ARRANGE FOR PIECEWORK, AND IF CONSIDERED NECESSARY, THE RULE MIGHT BE MADE PLAINER ON THIS POINT. ON THE 8TH MAY 1886 AN AGREEMENT WAS ENTERED INTO BY THE ASSISTANT ENGINEER IN CHARGE OF CENTRAL SUB-DIVISION WITH PIECEWORKER C. CUNNIAH NAIDOO FOR CONSTRUCTING A NEW SLUDGE TO MUNDIAL LARGE TANK, ESTIMATED TO COST RS. 650. THE SAME OFFICER ON THE 11TH NOVEMBER 1886 MADE AN AGREEMENT FOR PIECEWORK IN THE CUMBUM SUB-DIVISION AND THERE ARE OTHER SIMILAR INSTANCES.

THE EXECUTIVE ENGINEER CONSIDERS SUB-DIVISIONAL OFFICERS BEST FITTED TO ARRANGE PIECEWORK AGREEMENTS. THE LARGER NUMBER OF PIECEWORK AGREEMENTS ARE IT IS SAID FILED IN SUB-DIVISIONAL OFFICES, AND WILL NOT BE SENT TO THE EXECUTIVE ENGINEER UNTIL THE WORKS ARE FINISHED.

(J). CERTAIN PIECEWORK AGREEMENTS HAVE AFTER SIGNATURE BY THE CONTRACTING PARTIES UNDERGONE ALTERATIONS BUT WITHOUT SUCH ALTERATION BEING SIGNED OR EVEN INITIALLED BY EITHER PARTY.

14.

THE FOLLOWING BALANCES ARE DUE TO PIECEWORKERS:-

Name of Pieceworker &c	Amount	Date of last Payment.	Reason of delay in payment.
Nabe Sahib (Culverts to Bridges)	26 12 2	Decr/85	Found six months ago to be not due to contractor and 2 months ago a bill was sent to Upper Sub. Division Officer asking the man to surrender the amount
C. Coopoorwamy Pillay (Kondachern Tank)	4 9 7	Feby/86	Unknown.
S. Chinniah (Nalavagu breach)	18 7 9	May/86	Waiting final inspection.
A. Leshachellam (Vragunda poleum Weir)	17 4 10	do	do
S. Ranga Saiji do	14 6 11	do	do
Nabe Sahib (Appa Reddy Tank)	50 5 7	June/86	do
Gulam Hussain (Constructing emptying sluice)	11 -	8 July/86	do
H. Veera Reddi (Paddappa Tank)	19 2 -	Aug/86	do
P. Krishna Rao (Kurumacheru Tank)	23 2 5	Nov/86	do

300/8/100

Name of Pieceworker &c	Amount	Date of last Payment	Reason of delay in payment.
Nabe Sahib (Loan roof to Telegraph offices Nandyal)	11 14 -	Jan'y/87	Waiting final inspection.

THERE ARE ALSO 8 ITEMS AGGREGATING ELEVEN PIES DUE TO PIECEWORKERS BUT NOT CLAIMED, FOR WORK DONE IN NOVEMBER 1886 IN CONNECTION WITH THE ANNUAL REPAIRS TO THE CANAL AND TO BOATS FOR 1886-87, ACCOUNTS OF WHICH ARE NOW CLOSED AND COMPLETION REPORT SENT. THIS SMALL AMOUNT WILL NOW BE ADJUSTED IN THE ACCOUNTS OF 1887-88.

15. THE STOCK BALANCE IN THIS DIVISION HAS OF LATE YEARS UNDERGONE GRADUAL REDUCTION:-

IN SEPTEMBER 1884 IT WAS.....	RS. 5,301
MARCH 1885	RS. 3,942
SEPTEMBER 1885	RS. 2,819
MARCH 1886	RS. 2,009
SEPTEMBER 1886	RS. 1,713
MARCH 1887	RS. 1,711
JULY 1887	RS. 1,549

THE RESERVE LIMIT SANCTIONED BY GOVERNMENT BEING ALL ALONG RS. 7,000. THE PRESENT BALANCE COMPRISES

SMALL STORES.....	RS. 354
TIMBER.....	RS. 876
METALS.....	RS. 122
MISCELLANEOUS.....	RS. 197
	<u>RS. 1,549</u>

THE ACCOUNTS WERE THOROUGHLY CHECKED AND FOUND IN ORDER. THERE IS SAID TO HAVE BEEN A THOROUGH COUNT AND OVERHAUL OF THE STORES WHEN THE PRESENT EXECUTIVE ENGINEER ASSUMED CHARGE; AND THE ARTICLES WHICH ARE SURPLUS OR UNSERVICEABLE ARE ABOUT

TO BE SOLD UNDER THE SUPERINTENDING ENGINEER'S AUTHORITY.

16. WITH REFERENCE TO PARA 10 OF THE LAST REPORT THE BALANCE OF THE CANAL COMPANY'S OLD STORES IS NOT YET PLAINLY SET DOWN IN ANY LIST WHICH CAN BE RELIED UPON, NOR HAS THERE EVER BEEN SUCH A LIST COMPRISING EVERY ARTICLE IN THE STOCK. THE FIRST LIST MADE AFTER AN IMPERFECT COUNT IN 1882 WAS INCOMPLETE, AND THE LISTS MADE IN THE FOLLOWING YEARS WERE ALSO INCOMPLETE.

SUBSEQUENT ISSUES HAVE NOT BEEN ACCOUNTED FOR NUMERICALLY, BUT ONLY AS REGARDS THEIR ASSUMED VALUE, UNTIL AT THE LAST INSPECTION THE NEED OF ACCOUNTING FOR EVERY ARTICLE WAS ACCEPTED AND SALES AND ISSUES THIS YEAR HAVE BEEN SUFFICIENTLY RECORDED.

BUT THE COUNT RECOMMENDED AT THE LAST INSPECTION DID NOT TAKE PLACE TILL JULY 1887 AND WAS THEN CONDUCTED AND RECORDED IN SUCH A MANNER THAT NO ADVANTAGE IS GAINED BY IT, AND ANOTHER AND THOROUGH STOCK-TAKING IS NECESSARY. THE RECORD OF JULY 1887 STOCK-TAKING IS IN THE SHAPE OF A LOT OF MORE OR LESS UNINTELLIGIBLE PENCIL MARKS AGAINST THE BALANCES IN THE HALF YEARLY RETURN ENDING 31ST MARCH 1887. MANY ARTICLES OF LOCAL STOCK WERE THE STOREKEEPER SAID NOT COUNTED, AND THERE ARE SAID TO BE ARTICLES OF THE COMPANY'S STOCK IN VARIOUS PLACES BESIDES KURNOOL, WHICH WERE NOT SEEN BY THE STOCK-TAKER.

17. THE TOTAL NUMERICAL BALANCE OF MAMOOTIES (TOOLS AND PLANT) AT THE END OF MARCH 1887 IS STATED IN THE SUB-DIVISIONAL RETURNS FOR HALF YEAR ENDING ON ABOVE DATE TO BE

FAMINE TOOLS.....	71,317
PROVINCIAL.....	1,653
	<u>72,970</u>

3W/16 9/11
WHEREAS THE DIVISIONAL RETURN FOR HALF YEAR ENDING ON THE ABOVE DATE SHOWS ONLY 71,489. THE DIFFERENCE COULD NOT BE EXPLAINED, BUT WILL NOW BE INQUIRED INTO.

OF IRON JUMPERS THE NUMBER WHICH WAS ACTUALLY COUNTED AS ON ABOVE DATE AND WHICH SHOULD HAVE BEEN BROUGHT FORWARD INTO THE NEXT RETURN WAS 30, WHILE THE NUMBER ACTUALLY BROUGHT FORWARD, I.E THE BOOK NUMBER WAS 25. THIS WILL BE CORRECTED.

THE TOTAL NUMBER OF PICKAXES AS PER DIVISIONAL RETURNS FOR ABOVE PERIOD AGGREGATE TO 71,591 WHEREAS THE DIVISIONAL RETURN SHOWS ONLY 70,860. THIS WAS NOT EXPLAINED BUT WILL NOW BE INVESTIGATED.

THE FAMINE TOOLS ARE IT IS STATED SEPARATELY STACKED, BUT THEY ARE MIXED WITH PROVINCIAL TOOLS IN THE RETURN, WHICH IS NOT A DESIRABLE ARRANGEMENT. THE FAMINE TOOLS IN THE CUMMUM SUB-DIVISION HAVE NOT BEEN COUNTED FOR AT LEAST 2 YEARS. THEY ARE VERY NUMEROUS AND ARE WELL WORTH CARING FOR. ORDERS OF GOVERNMENT ARE REQUESTED WHETHER ALL FAMINE TOOLS SHOULD NOT BE COUNTED AND REPORTED UPON AT LEAST ONCE A YEAR, AS THESE UNLIKE P.W.D. TOOLS ARE NOT IN USE AND UNLESS PERIODICALLY EXAMINED ARE APT TO BE OVERLOOKED.

THE TOOLS AND PLANT OF THE CANAL ARE QUITE SEPARATELY ACCOUNTED FOR AND IT IS SAID THAT THEY ARE SEPARATELY STORED. NOTHING COULD BE MORE PAINSTAKING AND NEAT THAN THE INK WORK OF MR. DAWSON THE STOREKEEPER SO FAR AS IT GOES. THE EXECUTIVE ENGINEER'S ATTENTION IS NOW PROMISED TO THE STATE OF THE CANAL COMPANY'S OLD STOCK.

18. THE CENTRAL SUB-DIVISIONAL OFFICER IN JULY 1887 GAVE HIS TELEGRAPH FEES CUMULIES (4) AND CHARGED THE COST

RS.7 TO GENERAL ESTABLISHMENT, CONTINGENCIES. THE EXECUTIVE ENGINEER DISALLOWING THIS CHARGE REMOVED IT TO MISCELLANEOUS ADVANCES WHERE IT RESTS, PENDING RECOVERY FROM SUB-DIVISIONAL OFFICER, SUBJECT TO THE ABOVE SMALL OBSERVATION, THE SUSPENSE ACCOUNTS ARE IN ORDER.

19. SERVICE BOOKS HAVE NOT BEEN BUT SHOULD BE OPENED FOR THE FOLLOWING INDIVIDUALS:-

CHITHAMBARA MOODY, SIGNALLER, WHO WAS APPOINTED 16TH MARCH 1886
 RAMASWAMY IYENGAR, IRRIGATION SUPT. 11TH MAY 1887.
 KATHERAVELU MOODY, LOCK SUPT. 31ST AUGUST 1886.
 DAVID PILLAY, LOCK SUPERINTENDENT 17TH NOV. 1885.
 ALSO 4 IRRIGATION LASCARS, 3 LOCK LASCARS, 7 TELEGRAPH LASCARS AND 3 LOCK SUPERINTENDENTS.

THE FOLLOWING SERVICE BOOKS ARE INCOMPLETE:-

NAGOJEE RAO, LOCK SUPT. WANTING DATE OF PROMOTION.
 APPLASAMY NAIDU, LOCK SUPT. DO
 MATCHANNA LOCK SUPT. DO
 MEERAW SAIB DO
 PAREASAMMY MOODR, CLERK, DATE OF LAST INCREMENT.
 P.R.SOORIAH NAIDU, CLERK. DO

ELEVEN SERVICE BOOKS REQUIRE RE-ATTESTATION. EIGHT SERVICE BOOKS ARE SAID TO BE AT THE EXAMINER'S OFFICE AND THEREFORE COULD NOT BE INSPECTED. SERVICE BOOKS OF MESSRS GREY AND SETH, HOSPITAL ASSISTANTS ARE SAID TO BE WITH THE SURGEON GENERAL, BUT THE SERVICE BOOK OF AN OFFICER SHOULD BE KEPT IN THE OFFICE IN WHICH HE IS SERVING (RULE 6, SECTION 129 OF THE CIVIL PENSION CODE).

20. CLAIMS FOR TRAVELLING ALLOWANCE OF OFFICE AND PETTY

ESTABLISHMENTS (THERE ARE NO LOWER SUBORDINATES IN THIS DIVISION) ARE SENT UP TO, OR MADE UP IN, THE EXECUTIVE ENGINEER'S OFFICE AT THE END OF EVERY MONTH — SUCH CLAIMS ARE IN THE FORM OF A MEMO SHOWING IN HORIZONTAL COLUMNS:-

I. DATES
 II. JOURNEY (A) FROM (B) TO
 III. DISTANCE TRAVELLED
 IV. BILLS FOR CLAIMS
 A. NUMBER OF DAYS FOR WHICH BATTY IS CLAIMED.
 B. NUMBER OF MILES FOR WHICH MILEAGE IS CLAIMED.
 C. RATE.
 D. AMOUNT.

WITH THE CERTIFICATE PRESCRIBED IN G.O. NO.2492 W. DATED THE 22ND OCTOBER 1885 FOR FILLING IN WHEN MILEAGE IS ALLOWED. THE HOURS ARE NOT STATED. PREVIOUSLY TO JULY SUCH MEMOS HAVE SHOWN MORE THAN ONE CLAIM EACH, BUT IN JULY AND SINCE THEN MEMOS ARE PENDERED ONE FOR EACH INDIVIDUAL.

THE CLAIMS FOR MARCH TO JULY WERE AUDITED, AND GENERALLY FOUND IN ORDER BUT FOR APRIL 1887, RS.7-8-0 WERE PAID TO CLERK P.MUNGAPATHI NAIDU FOR HALTING AT BUNKESALA DURING THE ENTIRE MONTH — HIS HEAD QUARTERS BEING JUPAD. IN THE ABSENCE OF THE ORDERS OF GOVERNMENT TO THE CONTRARY, HALTING ALLOWANCE SHOULD NOT HAVE BEEN PAID FOR MORE THAN 10 DAYS.

21. THE SUB-DIVISIONAL OFFICERS BUNGALOW AT CUMBUM IS NOT ON THE REGISTER OF BUILDINGS THOUGH LONG AGO COMPLETED. PARA 15 OF LAST REPORT HAS BEEN ATTENDED TO AND BUILDINGS ARE NOW VALUED.

THE EXECUTIVE ENGINEER'S RESIDENCE AT KURNOOL VALUED AT RS.8,500 HAS HITHERTO BEEN PAYING RS.50 PER MONTH RENT; BUT AS THE RESULT OF RECENT CORRESPONDENCE RS.25 HAS BEEN FIXED

BY THE SUPERINTENDING ENGINEER AS SUFFICIENT ON THE CONDITION THAT HALF OF THE BUILDING IS AT ALL TIMES AVAILABLE FOR OCCUPATION BY P.W.D. OFFICERS ON TOUR. THIS SEEMS TO REQUIRE THE SANCTION OF GOVERNMENT. THE KRISHNAPURAM CANAL COMPANY'S BUILDINGS, WHICH COST RS. 11,754, WERE UP TO DECEMBER 1886 OCCUPIED BY THE BELLARY KISTNA STATE RAILWAY DEPARTMENT, ON A TOTAL RENT OF RS. 30 PER MONTH UNDER G.O. NO. 840 R. DATED THE 14TH AUGUST 1884, BUT THIS YEAR THE BUILDINGS HAVE BEEN LET PARTLY TO MR. CASTELLAS FOR RS. 8; AND PARTLY TO MOOTHOOOSAWMY MOODELLAR FOR RS. 1-8-0 PER MONTH, ALTOGETHER RS. 4-8-0 PER MONTH, UNDER SUPERINTENDING ENGINEER'S SANCTION DATED 7TH JUNE 1887.

22. THE BUDGET REGISTERS AND REGISTER OF LIABILITIES ARE IN ORDER.

23. THERE IS A GOOD ACCOUNT KEPT OF SERVICE LABELS AND A REGISTER OF CURRENCY NOTES.

24. THE ACCOUNTANT IS SUFFICIENTLY ASSISTED. THERE HAS BEEN SOME SICKNESS IN THE OFFICE, AND IT MIGHT BE AS WELL TO STOP THE PRESENT VERY OPPRESSIVE AND UNWHOLESOME STENCH THERE BY TURNING EVERYTHING OUT AND AIRING THE PLACE AND ITS CONTENTS AS MUCH AS POSSIBLE, WHENEVER THERE IS ANY LENGTHY SUNSHINE.

KURNOOL } (SIGNED) G. RAINIER.
19TH AUGUST 1887. }
INSPECTING OFFICER.

(TRUE COPY.)

Malayan
HONY. ASST. EXAMINER P.W. ACCOUNTS.

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 9th Nov 1887
Read the following

From the *Sur* P.W. Accounts No 617 of 5 Oct 1887

Communicated
to the S.E. III Circle,
for the information
guidance of the *Sur*
Kurnool Division.

2. The *Suply* *Sur*
will report on the matter
referred to in paras 5,
20, 22 & 23 of the *Sur*
covering note.

3. The *Sur* will
be called upon for explanation
in respect
the points mentioned

in paras 7, 9, 11, & 14, & to
report the adjustment of
the old balance due to
piece workers (para 18)
and the completion of
service books (para 21).

4. The special attention
of the Supply Comr is drawn
to the matter reported in
para 13 (f) of the inspection
notes.

The case of the Kilgeri
division piece work agree-
ments, referred to in para
of the same note, is under
reference to the Supply Comr
IV Circle.

W.M.

4.11.57

John
4/11/57

S.E. III Circle ✓
Ch. S. for Supr
Santhwa ✓

28/1
Govt. of [1887] [Hawaii]

PUBLIC WORKS.

10/12/83

G.O. 9th Dec 1887, No. 300/1

Inspection

≡

orders on the part
of - of the Hawaiian
Division office, Suva
By the Grand P.W.C.

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