(1) பக்கங்களின் எண்ணிக்கை 44

(2) புதுக்கித் திருப்பிய நாள் 2/90

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

(63)

தமிழ்நாடு அரசு

P.W.D துறை

அரசாணை எண்.
மு. கோப்புத் தாள் எண். 2663

அச்சகம்
பலவகை

நாள் : 23 — 9 — 1889 198 .

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

22. Sheets

ஆவண. கா-1—18,006—15-6-87.

(22)

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Notes of the inspection of the office of the Executive Engineer, Godaver Central Division, at Ralli on the 6th and 7th March 1889.

Mr. W. C. Lewis Executive Engineer, 4th grade is still the Executive Engineer, Mr. R. Ry C. Bramaiah is the Accountant. The office was last examin by an accounts officer in March 1888.

Name and rank of Sub Divisional officers and Imprest-holders	Whether drawing account or Imprest.	How much imprest	Payment made by Sub Divisional officers or imprest-holders.
		Rs	
Mr. R. A. Srinivasa Aiyangar, Rai Sub Assistant Engineer Nagaram Sub Division....	Drawing account	"	Sub Divisional Officers pay labor and pieceworkers to any amount. Bills for materials to any amount. Payment for office contingen with Executive Engineer's approval. Imprest holders pay labor to any extent with the approval of Sub Divisional officers Piecewor bills and Bills for materia below Rs 10 with the approval of Sub Divisional officer.
Mr. R. Vythianadha Iyer, Sub Engineer in charge Ralli Sub Division......	— do —	"	
Recouped by Executive Engineer			
Sergeant W. Lewis, Overseer	Imprest.	200	
Recouped by Nagaram Sub Divisional Officer			
T. Parish Naidu temporary overseer	— do —	300	
R. Subramania Iyer — do — do — ...	— do —	200	
Recouped by the Officer in charge Ralli Sub Division.			
R. Narayana Iyer, Overseer	— do —	300	

3. In the following instances increase of pay which under Code 473(c) is subject to pre-audit As regards the amount increment was paid in anticipation of such pre-audit.

Name and rank of individual who received an increase of pay due to increments &c.	Amount involved R	a	p	Date of audit of the increase &c.	Date of payment of the increase &c.
1 C. Bramaiah, Accountant 4th grade	14	-	-	18th July 1888.	7th July 1888.
2 W. C. Lewis Esqr. Executive Engineer 4th grade	100			13th September 1888	7 September 1888.
3 Mr. R. A. Sreenivasa Iyengar Assistant Engineer 1st grade	250	-	-	28th November 1888	7 November/88.
4 P. Venkata Row, Delta Superintendent	315	12	11	Claimed in Decr. bill but disallowed by A.G. pending sanction of Executive Engineer	4th January/89.
5 W. C. Lewis Esqr. Executive Engineer	100	-	-		4th February/89
6 Sergeant W. Lewis Overseer 1st grade	130	-	2	Claimed in January's bill	— Do —

4. There is a Cashier whose pay is Rs 30/- and who has given security of Rs 400/-. He draws Rs 15/- per month horse allowance. The local payments are small those by Sub Divisional Officers being very much heavier. If the G. O. (1649 W of 15th July 1885) granting the horse allowance contemplated payments by the Cashier all over the Division this has not come off - The Cashier is at present generally employed in assisting

the

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the accountant.

5. × × × × × × × × × × ×

6. The practice described in para 10 Et seqq of last report as regards toll fee collections is still the same.

7. The toll tickets are now press-numbered but no receipts are granted by Lock Superintendent for Toll ticket books supplied them.

8. The Statement received from the Beberlanka Lock Superintendent, of toll tickets issued was compared with the counterfoils of Toll and raft tickets and also in some cases with the surrendered tickets the result being satisfactory.

9. × × × × × × × ×

10. Some of the toll tickets were checked with reference to the existing navigation rules and found correct.

11. s regards receipts by sale of grass on differ t canals in this Division a register in form somewhat similar to

that described in para 17 of last report is kept. The tests it is stated, are now conducted by Sub Divisional Officers and in the case of [illegible] Section by the Overseer in charge of that section.

12. Bills paid by Sub Divisional Officers come up to the Divisional Office unaccompanied by measurement lists or Books and consequently no check that is of any value can possibly be exercised regarding them. As regards bills paid in the Divisional Office i.e. bills of the Subordinates who are working directly under the orders of the Executive Engineer, Measurement books come up with bills and are returned after the bills are audited with them. As ruled in G. O. No. 746 W dated 5th March 1888 measurement lists should invariably accompany bills and they should be recorded in the Divisional Office.

The Execut[illegible] Engineer's attention was drawn to th[illegible] matter in Examiner's remarks against item 3 of the summary of

*para 6 of inspection notes dated 13th to 16th March 88 but nothing has been done by the Executive Engineer.

13. With reference to para 7 of last report embodied in G. O. No. 1785 W dated 15th June 1888 certified copies of bills are not kept in the Division. Under some misapprehension of the rules copies of memos of payments only are kept without any details as to the quantity of work done, rate and payment on each item of Estimate and these are not certified copies at all as they are not signed either by the Accountant or by the Executive Engineer. Under para 1644 of the Madras Public Works Department Code as modified by Standing order 348 dated 11th May 1888 copies of receipted vouchers retained in the Divisional Office should be certified correct by the Executive Engineer or by the Divisional Accountant on his behalf.

14. In the absence of

the certified copies of bills or measurement list the entries in measurement books could not be compared with those either in bills or measurement list.

15. No measurement Books of completed work were produced though warning had been given that they would be required.

16. There are no agreements entered into either with contractors or piece workers for the execution of public works on the Public Works Department operations in the Division and consequently no register of such agreements.

17. The appropriation of Rs 900/ for Palarum Island Embankment Estimate Rs 56670 is not entered in the Register of works.

18. The appropriation in the case of the other major works are entered but only in pencil.

19. There are a few cases of delay in billing for measured work and consequently delay in bringing to abilities to account for instances:

Name of work	Name of pieceworker	Date of measurement	Date of bill	Delay	Month in which liability booked.
Constructing Sluice at 45 Miles 4 chains Gunnarum Canal ...	D. Razigadu	6th January 1889	26th January 1889	Days 20	February 1889
	U. Chinna Venkadu	do	do	20	do
do	I. Pillagadu	do	do	20	do
	C. Subbadu	do	do	20	do
Constructing Sivakodu Lock ...	G. Rungadu	20th December 1888	do	36	do
Improving flood embankment of Gowtamiand Vasisti Godavery ...	V. Narayana	19th & 20th January 1889	10th February 1889	20	do
Repairs to Gunnarum Aqueduct ...	D. Narasigadu	1st December 1888	20th December 1888	19	do
Proposed alteration to Attarum Aqueduct ...	S. Nagadu	5th January 1889	31st January 1889	26	do
Constructing Kadali Channel Head Sluice ...	B. Lutchmiah	20th December 1888	24th January 1889	33	do
do	G. Palladu	do	do	33	do

20. Annual repairs to Vasista left bank from head up to 62nd mile. Estimate Rs 169/-

There are trifling arrears due to labourers aggregating annas three in the account of this work outstanding for more than six months which may be credited to Revenue by debit to work.

21. Fixing boundary on Vynatheyam left Bank. Estimate Rs 435.

According to para IV of work abstract for this work there is a balance of Rs 211-14-7 worth of materials comprising concrete, boundary stones, and lime but only boundary stones are acknowledged by the subordinate in charge of the work.

22. In the case of work above Rupees 200/- and up to Rs 250/- no account of materials at site is maintained in part IV since January 1889 nor is any acknowledgment of the statement of actual balances of materials at site obtained.

23. The same account of materials at site should be kept both in minor and major works so that the materials may not be lost sight of.

24. Fixing boundary stones on the land acquired along the Vasista left bank. Estimate Rs 2630.

In part IV of the work abstract for January 1889 there are 48 1/3 Cubic yards of concrete, 64 Boundary stones 2-1/2 garces of lime and 32 Cubic yards of sand shown as issued to the work but these issues are not supported by tenday reports or any other documents. The issues were apparently shown in order to agree the balances of materials at site as per work abstract with the statement of actual balances as there had been for a long time some discrepancy between the work abstract balance and actual balance. All the above mentioned materials valued at Rs 305-3-8 were issued to the item "Concrete in mortar" of the estimate. The 64 boundary stones could scarcely be related in any way to "encroachments".

25. Another point in connection with this work is that the Register of works only has the following columns filled in

(1) Material at site

(2) Total value of work done

(3) arrears due

and (4) Total of monthly charges

26. Similarly in the case of the following works details either as to the quantity or value of work done against each item of estimate are not posted. Only the columns "Material at site, total value of work done, arrears due and total payment" being filled in.

	estimate amount
(1) Fixing boundary stones on Gowtami Embankment ..	Rs 2760
(2) Repairing right river embankment of Vynatheyam Godavari ..	7000
(3) Annual repairs to Gowtami and Vriddha Gowtami Right bank from head to Mokkata tippa	7200
(4) Converting storeshed at Kalli into an office for Godavari Central Division . . . . . . 7663 . . .	Rs 304
(5) Constructing Sub Registrar's Office at Razole	2750

Estima

27. Emergent repairs due to floods of July 87 Vynatheyam Godavari Right bank. Estimate Rs 740.

In para 50 of last report it was pointed out that the arrears of Rs 13-4 shown in part III of the work abstract for January 1888 were not correct and that the correct figure should be Rs 14-12--. It was also pointed out that the error was due to Rs 1-8 ~~7-8--~~ paid in January 1888 for work done from 18th to 27th October 1887 having been treated as a payment for work done in the period from 28th July 1887 to 7th August 1887. This discrepancy has not yet been rectified. As the arrears of Rs 14-12-- outstanding in the accounts of this work date from July, August and September 1887, it may now be credited to Revenue by debit to work since the accounts closed. The completion Report for this work is long outstanding the work having been completed in October 1887.

28. Constructing [illegible] public Road

Estimate No 3120

In para 41 of the last report it was noted that 24 Square feet of dressed faces transferred from [illegible] Aqueduct repairs to this work in January 1888 as per statement from Sub Divisional Officer were not shewn in the work abstract concerned. These materials have since been brought to account in June's work abstract and in the same month were shewn as issued to Sub head "Contingencies". The issue of dressed faces to Sub head "Contingencies" is not understood. If any extra work not provided for in the estimate has been done it should be shewn under a separate sub head to be met from savings under contingencies.

29. × × × × × ×

30. With reference to paras 33 and 34 of last report regarding frequent transfers of materials, there are still very many transfers. In replying to item No 2 of the summary of last inspection report of this Division the Executive Engineer states as follow:-

"The transfers were unavoidable as the materials are nearly all supplied on orders from other Divisions and frequently presently considerable delay has occurred. Consequently to avoid stoppages of important works it is necessary to take materials from some adjoining works." The transfers are very frequent and if as is stated, important works constantly suffer for want of materials in time when needed a supply of them might it is thought be obtained and kept in reserve under stock. This would be better than charging them first to one Estimate and then to another.

31. The claims to travelling allowance of Lower subordinate, Office and petty establishment from August to December 1888 inclusive were audited and found correct.

32. The memos of claims do not as a rule give any information as regards the movement of the claimants and daily allowance could not therefore be satisfactorily audited.

33. The cashier of the Division who draws a fixed allowance of Rs 15/- per mensem keeps no journal.

34. The service book and Military history sheet of Sergeant Lewis, overseer transferred from the Vizagapatam Division and who joined the Division on the 18th January 1889 was not produced not having been received from the Vizagapatam Division.

35. The Service book of Delta Superintendent M. Trivikrama Iyer was not produced having it is stated been sent

to

to Godaveri Western Division for verification of his services during the period he was employed in that Division.

36. The fifteen days privilege leave granted to V. Ramachendramurty, clerk 4th class 3rd grade from 13th February 1889 forenoon to 27th February 1889 is not entered in his service book.

37. In the case of the following service books the attestation was by subordinates and others not in charge of the Division. The attestation should be by the Executive Engineer of the Division:-

Name	Rank
(1) P. Tirupathy Row.	Lock Superintendent.
(2) K. Narasimhum.	Clerk.
(3) B. Venkataraddi.	Delta Lascar.
(4) Moula Saib.	Lascar.
(5) R. V. Narayana Iyer.	Overseer.
(6) Wm. H. Atkinson.	Sub Overseer.
(7) P. Subba Row.	Delta Superintendent.

Name	Rank
(8) P. Subba Row	[illegible] Superintendent
(9) M. Ranga [illegible]	ditto ditto
(10) Venkatachalam	Lock Superintendent
(11) M. Parthasarathy	ditto ditto
(12) B. Appiah	Clerk
(13) P. Krishna Row	ditto

Madras
26 March 89

(Signed) [illegible]
Inspecting Officer

O. No. [illegible] dated [illegible]-5-89

Forwarded to the Secretary to Government P.W. Department for the information and orders of Government with the accompanying summary and [illegible].

2 Special attention is invited to Items 2, 5, [illegible] of Summary dealing with matters which were noticed in last report and which should it is thought have received more attention.

0875

Godavery Central Division Summary of Inspection Notes dated 26th March 188

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Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
1	3	Increases of pay disbursed prior to audit in 6 cases.	(473 (4))	The Executive Engineer should explain this disregard of the Code rule and state what steps he has taken to prevent the recurrence of the irregularity.
2	4	Payment of Horse allowance to cashier apparently irregular as he has no travelling to do and is generally employed in the Division assisting the Accountant.		Horse allowance in this case was sanctioned on the understanding that the cashier would be continually travelling for the purpose of making payments. Vide Godavery Central Division Executive Engineer's letter No. 75 dated 9th June 1885 on which G.O. 1649 to / 15-7-85 was issued. If the cashier has no travelling to do the allowance should be stopped. The Executive Engineer might be directed to report the average amount of travelling done by the cashier for the last six months
3	7	Receipt not obtained from Lock Superintendent for toll ticket books issued to him.		The Executive Engineer should explain why receipts were not taken for toll ticket books issued to the Lock Superintendent.
4	12	Failure to submit Measurement lists to Divisional Office with bills paid by Sub –	1818 5.0. 360 / 30-5-88 G.O. 746 W / 5-3-88	The bills should be supported by detailed measurement lists which should be recorded in Executive Engineer's office. The Executive Engineer should explain his disregard of the

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Item No.	Pars. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
		Divisional Offices and submission of Measurement Books instead of lists in cases of works under immediate charge of the Executive Engineer.		rule and should report the steps taken by him to ensure the rule being observed in future.
5	13.	Failure to keep certified copies of bill in Divisional office copies of memos of payments made which are kept through a misapprehension are not certified to either by the Accountant or Executive Engineer.	1644.	Certified copies of bills should be kept in Executive Engineer's office to complete his records. A copy of the memos of payments alone would scarcely be of any use. The copies of vouchers should be certified correct by the Executive Engineer or by the Accountant on his behalf.
6	15.	Failure to produce Measurement Books of completed works at the inspection.	1756	Measurement books when completed should be returned to the Executive Engineer's office for record. The Executive Engineer should explain why none were available for inspection.
7	17 18.	Failure to note an appropriation for a work in the Register of works and appropriations for all other	1866 IV	The Accountant's attention should be drawn to this.

Item No.	Pars. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
		Major works entered only in pencil.		
8	19.	Delay in billing for measured work in a few case(18) and consequent delay in bringing liabilities to account.	1824	The delays in some case exceed a month and seem to require explanation.
9	20 27.	Delay in adjustment of arrears ~~due~~ for labour outstanding for more than six months.	1750 Standing Order 430 of 1888.	The arrears should be credited to Provincial Revenue All such arrears (~~access~~ sums due for daily (labour) lapse after six months.
10.	21.	Materials at site of a work as per work abstract not acknowledged as at site by the subordinate in charge of work in one case.		The deficiencies should be inquired ~~with~~ into and the requisite adjustment made and the Executive Engineer should report accordingly.
11	22 23.	Failure to maintain materials at site accounts in work abstract for works costing Rs 200/- up to Rs 2500/-, and no acknowledgment of actual Balance	1758 IV 1760 1713.	The Executive Engineer should explain the circumstances under which the materials received, used and remaining at site at the close of the month, were not shown in Part IV in these cases. He should report the steps taken to ensure this being attended to in future.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
		obtained from officers in charge of works		The materials at site of all works should also be verified periodically
12	24	Apparently irregular adjustment of value of materials at site by debit to items of work to square the balance actually at site with the balance shown in accounts, and the transaction not shown in ten-day reports and charging of boundary stones to the item concrete.		The Executive Engineer should explain and state whether the necessary enquiries were made before the differences in materials were charged off to sub heads.
13	25 26	Failure to enter quantities executed under items of work in the case of works costing over Rs 2500/-	1066 II	The Executive Engineer should explain why the code rule is not attended to. For works estimated to cost over Rs 2500/- quantities should be entered in all cases whether the outlay on the work is kept by the normal ~~[illegible]~~ cost system or according to actuals.
14	27	Failure to rectify an error in the amount shown as arrears due in the		The delay in the adjustment should be explained.

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Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
		accounts of a work though the discrepancy was pointed out in last report.		
15	20	Irregular charge of the value of dressed stones to contingencies of an estimate	936	Dealt with vide order by Chief Engr The outlay should have been debited to the items on which the expenditure was incurred with a note to the effect that the charge was to be met from the provision in Estimate for contingencies.
16.	30.	Frequent transfer of materials from works to work		It seems desirable that the Executive Engineer should arrange to keep a stock, or a larger stock of the materials in question. He might be directed to report why this cannot be done. The frequent transfer of materials already issued to works must apparently involve unnecessary charge for carriage.
17	32	Failure to show movements of Lower Subordinates Petty and Office Establishments in the memos of claims for travelling allowance.	531 Civil Travelling allowance code section 18	There have been no order recd at the time This is necessary for without these particulars the inspecting Officer cannot audit these claims. The Executive Engineer should report the measures taken to ensure the record of the necessary particulars in future.

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Item No.	Para. of Inspection Notes	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
18	33	Failure of cashier (who draws a fixed horse allowance of Rs 15/- per mensem) to keep a journal.		The cashier should have kept a journal which should have been filed in the divisional office for inspection. He should now be required to keep a journal as long as he continues to draw Horse Allowance and the Executive Engineer should report accordingly.
19	34	Failure to produce service book and military history sheet of a military subordinate lately transferred to the Division	733 864	The Executive Engineer should call for the service book and military papers of the subordinate from the Executive Engineer Vizagapatam Division and report when they have been received.
20	35	Failure to produce a service book owing to its being sent to another Division for verification.		It was unnecessary to send the service book. An extract only need have been sent for the purpose. The Executive Engineer should note this for future guidance and report whether the service book has been received back.
21	36	Failure to enter leave granted to a clerk in his service book.	864	The service book should be ~~accepted~~ complete and the Executive Engineer should report accordingly.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
22	37	Service book irregularly attested by subordinates and others instead of by Executive Engineer himself	864	The Executive Engineer himself should attest service books being the head of the office in a P. W. Division. He should report when all service books have been attested by himself.

Madras }
May 1889 }

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.

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No 130. From

The Executive Engineer
[illegible] Godavari Central Dn.

To.

The Supdg. Engineer
1st Circle.

Enclosures 3.

Sir.

In returning your endorsement No 652 G.D. dated 11th ultimo, with its enclosures, I have the honor to reply to the Examiner's Summary of inspection notes as follows

Items

1. Increases of pay were paid in the following Cases for reasons set opposite them.

To whom paid.	Reason.
1. C. Braucarnel Accountant Rs 14.	The increase having been sanctioned by the Audit Office in Examiner's No 664/7 dated 4/6/88, it was considered unobjectionable to disburse them.
2. W. C. Lewis Esquire Executive Engineer Rs 100.	The promotion having been notified in the Fort Saint George Gazette No 33 dated 21/8/88 page

	page 630. it was Considered unjustifiable to pay it.
3. Ch. Sub. Narasimha Iyengar Rasdalit Overseer Rs 2.7.0	This was also paid for the above reason vide Fort St George Gazette No 99 dated 8/10/88 page 734.
4. P. Venkatasa Dly. S. Rs 318-12-4	This man was suspended from 9 July/88 and handed over to the joint Magistrate for trial which came to an end in Dec/88 and he was honorably acquitted. During this time neither pay nor subsistence allowance was drawn for him. He was also transferred to Vizag. Western Division - under orders received from Supdg Engineer his arrears of salary due were paid in accordance with para 434 of the Code.
5. W. C. Lewis Supervisor Executive Engineer Rs 100-0-0	Same as above item 2. Fort St George Gazette No 2 dated 15/1/89 page 82.
6. Sergt W. Lawrence Overseer Rs 130-0-2	This Subordinate was transferred from Vizagapatam Division and joined this on 18/1/89. He complained to me that he was

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was not paid his pay for Nov/88 nor he received an advance of a month's pay on transfer. His pay from 7/1/89 was claimed in bill for January/89 and paid on 4/2/89 in anticipation of Audit.

In the Case of items 1, 2, 3 & 5 there was no doubt of audit & I considered payment to be allowable. And in the Case of item 4 it was permissible under Code para 434 Note 3, by oversight omitted to ask Supdg Engineer's sanction as the overseer asked for funds urgently.

Item No 2. The statement that the Cashier has no travelling is incorrect he has to go out 2 or 3 times every month. There is no graduated scale of horse allowance. The question as to the duties of Cashier and pay Clerk is having long stood under reference. No change has been made in the arrangements. This man has since been dismissed and I do not propose to give to give the Divisional Clerks any tendency to do a [illegible] and consequently to claim horse allowance.

3. It was not customary to obtain separate receipts for toll ticket books, but they are duly acknowledged in the Sectl. Office despatch books. Separate receipts for toll and ferry ticket books are being obtained direct from Toll Superintendents since the commencement of the current offl year.

4. The receipt of the standing order referred to in Examiner's remark opposite item 3 of Summary of Inspection Notes for the preceding year was awaited. This S.O. (No. 360 of 30/5/88) was received in this office about 2nd March/89 and orders were accordingly issued to Sub Dl. officers to submit measurement lists with piece work bills from the commencement of the C.O. year. This is now being done.

Govt. No. 746 dated 8 March/88 does not seem to have been communicated to this office. The subject was supposed to be still under reference as no final orders have been recd with reference to Examiner's Cir. letter 2. C.L. June 15/88

5. Certified copies of bills will be kept commencing with the accounts for Jan/89. and certified to as correct as ordered

A reference will be made to the Examiner regarding further particulars on the subject.

6. I cannot understand this remark. There are over 200 measurement books filed in the office and completed books are filed there regularly.

7. The grant or appropriation of each major work is apt to undergo modification more than once sometimes 6 times that is each time the 1/4ly application for modification of allotments is

Submitted, with a view to avoid overlapping red ink alterations of amounts and sanctioning orders in the small space available for the purpose. It is further seen the points are filled in pencil until receipt of sanction to the final application for modification of allotment when they are duly inked in. As this Course is now objected to they will be shewn at once in ink in future in the Register of works.

8. Such irregularities on the part of Subordinates are prevented as far as possible. The greatest delay noted is that measurements taken just before X mas holidays are not booked till Feby and January is a month much interrupted by holidays.

9. The sum of Rs 0-3-0 referred to in para 20 of the inspection notes was credited to the work concerned in the account for Feby/89 previous to the receipt of S.O. No 480 of 88. The sum of Rs 14-12-0 referred to in para 27 of the above report was adjusted as explained in reply to item 14 below.

10. The Concrete was issued to the work in September/87, Feby and March/88 but was not shewn as in the materials at site account by an error. This was adjusted in the accounts for 5/89. The lime belonged to "Fixing boundary stones on Vanniyam R.B. Rs 700" but was erroneously debited to the estimate for "Same work on the L.B. amounting to Rs 435" This is adjusted in the accounts for June/89.

11. Code para 1866 distinctly states that only last 4 Columns should be filled in for works under Rs 2500. Where as materials at site is 5th from end. Besides the Examiner in his No 195 $\frac{S.E.}{1}$ of 2/4/89 approved of the materials at site as being kept in the 10 day report form.

Last year fault was found for showing more details than were specified in the Case and this year for not showing more.

12. The differences charged off to the subheads are in accordance with the rates shown by the Sub Dl. officer in his "statement of materials at site" and a detailed statement was sent to the Inspecting Accountant on 9/3/59. The value of boundary stones was erroneously charged to subhead "Concrete" instead of to subhead "No of boundary stones including carriage". The necessary correction has been made in the work abstract.

13 (25.) No work was done in 58/59 but in bringing forward previous years estimate into Current work Register, the quantities were not brought forward by mistake.

(26.) Items (1) & (5) do do

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(2) The sanctioned estimate having been mislaid and only found in May/59 the work Register was written up by subheads in that month.

(3) Estimate only sanctioned in Dec/58 and work Register properly written up in 3/59 after obtaining quantities from previous work abstracts.

(4) The estimate was duly posted up but the quantities were filled in May, having been received from Kollah section overseer who was ordered to take complete measurement of work done up to date.

14. The adjustment was not made through an oversight. It was duly made in the Accounts for March/59.

15. The charge was for a slight addition ordered by Chief Engineer for Irrigation on his inspection, not fairly chargeable to any subhead, being a small wall round lower gate.

16. The transfer of materials cannot be avoided and are only made with my sanction approval. They involve no take cost as materials are never transferred backwards but always forwards except in very few special cases.

Many of the transfers are only nominal as when materials of the same kind for several works have to be stacked in a limited space keeping separate accounts would be much more troublesome and lead to confusion & errors. I can explain every case to the satisfaction of the S.E. if called upon to do so as being done in the interests of economy and efficiency.

17. The journals of Lower Subordinates were filed in the office and shown to the inspecting accountant. For petty and office establishments only memos shewing the No. of days travelled and the amount of travelling allowance claimed and passed were produced. There was no order to keep journals by these 2 classes for several years and none were called for on previous inspections. Since the receipt of S. Ord. 150 of 9/7/88 in this office after inspection, journals are being kept for all classes.

18. The Cashiers kept no journals for many years. ~~not~~ nor was one called for at previous inspections. It is being kept from 1st April/89 vide latter part of reply to item 17 above.

19. This was received and filed in the Office on 2/4/89.

20. I considered that it was better to send the book itself under the circumstances as the Western Division office is near at hand.

21. The service book is complete.

22. The S. Ord. 473 to the effect that they must

30 JUL 1889

must be attended by Executive Engineer personally was kept received till two months after inspection of Office and will be attended to in future

I have the honorable
&
Your most obdt. servt.

M Lewis

Executive Engineer
[illegible] Central Dn

Copied
[illegible]
1/7

Camp - Bank Canal
Dated 13th July/89
Despd. 16-7
Enclo. 3.

2663

No. 1012 G.D.

Submitted to the Chief Engineer Public works Department for information together with enclosures with reference to G.O. No 1431 W. of 29th May/89

G.W. Campbell Major R.E.
Supg Engineer
1st Circle

TK
19/7/89
L.V

19 July 1889
Despd 19th

lo 3.

67

666
JUL 89

765/78
18/7/89

D. P. W.

From

The Executive Engineer
Godavari Central Division.

To

the Supdg. Engineer
1st. Circle

No. 130

Dated 13-7-89
Encls. 3.

Subject.

Inspection notes of the Examiner P. W. ac/s on the accounts of the Godi. C. Dn. Forwards replies to the Summary of

18/7

2663

116
30 JUL 1889
ACCOUNTANT

No. 3407 C of 29th July 1889

To
C

For perusal and return, and for favour of remarks if considered desirable.

WB
29.7.89
D. W.

14/9

No 1319 of 13th Septr 1889
Enc 2

To W.

Returned with the following remarks :-

2. Item I of summary. The code rule is clear. In none of the cases, should payment have been made before audit. In cases of transfer, proper sanction of Supg. Engineer should have been obtained for the advances allowed by code para 454. In the case of the delta superintendent who had been under suspension, the Supg. Engineer's order reinstating him was necessary before the full pay could be audited; but he might have been granted by Supg. Engineer an advance on transfer, since he was transferred.

FROM,
Major D. McNeil Camp, Genl. [illegible]
~~THE~~ SUPERINTENDING ENGINEER,
FIRST CIRCLE.

TO,
THE CHIEF ENGINEER
PUBLIC WORKS DEPARTMENT.

DATED 19th } July 1889
DESPATCHED " }
RECEIVED }

NO. 1812 G.D.

ENCLOSURES. 3.

SUBJECT.

Inspection Notes by the Dy. Examiner of P. W. Accts. of the office of the Ex. Engineer Godavari Central Dn. Submits with Division officers replies to the Summary of –

10

2663

3. Item 2. It seems clear on the Executive Engineer's statement that the cashier was not entitled to any horse allowance. He went out "two or three times a month", and he must either have gone beyond the 5 miles radius or not. If he did not, it is difficult to understand how any body could suppose that he would be properly said to have " a large amount of travelling at or near head quarters". If he did go beyond the 5 miles radius, he should have drawn travelling allowance under mileage and daily allowance rules and there was no necessity for any horse allowance.

4. Item 6. Mr. Rainier says that the two hundred measurement books alluded to by the Executive Engineer must be old books, of works completed previous to the former inspection. He feels certain that the accountant when called upon to produce measurement books of works completed since the last inspection, could not produce any. The old books were of no interest having been inspected before.

5. Item II. The Executive Engineer with his letter No. 85 dated 22nd December 1888 forwarded a circular he proposed to issue to sub-divisional officers and wished to know whether I had any objection to its issue. In this circular he instructed sub divisional officer to continue sending

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separate verified statements of materials at site of each work costing over Rs.2,500 as also in the case of some special works; but that for works costing Rs.2,500 and under, the materials at site need not be included in the monthly verified statements referred to above, but should be accounted for in ten-day report as per sample entries in a ten-day report form sent with his circular.

6. I stated that I saw no objection to the issue of those instructions. Nothing was said in the Executive Engineer's circular, or in my letter, about work abstracts or any proposal to omit entering the materials at site account in part IV of the work abstract and this is the point at issue.

7. The Executive Engineer's reference to code para I886 is apparently not to the point. That para refers to the method of posting the register of works and has no connection with the details to be given in work abstracts.

8. Last year the unnecessary posting of works costing Rs.200 and under in the register of works and also the irregular use of work abstracts in form M 6 for works below Rs.200 was noticed and the Executive Engineer was asked to discontinue all unnecessary work. The work of which the omission has now been brought to notice is necessary work. No contradictory

2663

3711 C 16.8.09

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instructions have, as far as I can see, been given.

9. Item I3. The Executive Engineer might be informed that in the case in which he attributes the delay in posting register to the estimate not being sanctioned; that the actual quantity of work done should be registered when incurred, irrespective of sanction being obtained to estimate or not subject to any redistribution that may afterwards become necessary.

IO. Item I5. The attention of the Executive Engineer might be drawn to my circular No.38 of I889.

II. Item I8. The Executive Engineer might be asked to explain whether the materials are for general purposes or not.

I2. Item 20. The Executive Engineer might be informed that he should in all cases send only extracts and not the service books themselves for verification.

C.
13/9
13/9

P.W.C. No. 8648

The foregoing note by the Examiner P.W. Acts is communicated to the Supdg. Engineer I Circle, for the information and guidance of the Executive Engineer, Godavari Central Division whose further remarks and explanation are awaited with reference to paras 3 and 11.

19.9.89.

19.9.89

S. E. I Circle

S.D. 14/9

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Write order

Recd 25/9. 5-26/9. S Ass

Dw

W