(1) பக்கங்களின் எண்ணிக்கை 46

(2) புதுக்கித் திருப்பிய நாள் Dec 89.

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

(16)

தமிழ்நாடு அரசு

P. W. D. துறை

அரசாணை எண்.
மு. கோப்புத் தாள் எண். 3199

அச்சகம்
பலவகை

நாள் : 11 - 11 - 1889 198 .

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

23. Sheets

ஆவண. கர்-1—18,006—15-6-89.

3199

Notes of the inspection by A. Rainier Esquire of the Office of the Executive Engineer, Nellore Division on the 5th to 8th February 1889.

Mr. H. H. Oconnell Executive Engineer 4th grade took charge of this Division on the 16th November 1885. M.R.Ry. Seshachella Moodelliar is still the Accountant. The Office was last inspected by an Account Officer in August 1887.

2. The Sub Divisional arrangements are now as follows:-

Name and rank of Sub-Divisional Officer	Head quarters	Drawing Account or Imprest	Amount of Imprest	Nature of payments made by Sub Divisional Officers.
Mr. A. Phillips Assistant Engineer 1st grade	Buchi reddipalem	Drawing Account		Sub-Divisional Officers pay labourers to any extent also Piece-Workers & Suppliers of materials in amounts not exceeding Rs 500/- at a time.
Mr. J. D. Enright Supervisor 2nd Grade	Gudur	Imprest	Rs 200	
Mr. R. N. Salisbury Supervisor 2nd Grade		Imprest	Rs 300	

There are also the following Imprest holders:—

Name and rank of Imprest Holder	Amount of Imprest	By whom recouped	Nature of payments made by Imprest Holders.
	Rs		
K. Chendrasekhara Row			
Delta Superintendent Nellore	150	Executive Engineer	Unlimited payments to daily labor establishment pay, bills, materials and piece work bills not exceeding Rs 30—0—0 each.
B. Peramraz Naidu Assist			
Superintendent Nellore	400	do	
A. V. Rungarow Naidu			
Overseer	100	Kundakur Sub-Divisional Officer	
Sugaravelu Moodeliar —do—	100	do Executive Engineer.	
Mr. P. Whitbread, Super-	500	Sangum Sub-Divisional Officer	
	800	do	
	600	do	
Mr. J. R. Hendrick —do—	30	do	
	250	do	
	250	do	
V. S. Sundaram Iyer			
Delta Superintendent Sangam	400	do	
R. A. Muthusaumichari			
Assist Superintendent Sangam	300	do	
Mr. Sydenham Overseer	100	do	

3199

3. Salaries are generally disbursed before the salary bill is despatched to Madras, which is contrary to Code para 473 (2).

4. × × × × × ×

5. Sub Divisional Officers make contracts not exceeding in value of Rs 500—0—0 each.

6. The Executive Engineer's drawing account balance was proved correct as on the 1st January 1889.

7. The Station Book System referred to in para 11 (b) of the last report still exists. These books come up with bills to the Divisional Office and are returned to the Subordinate after noting the payments made; when so returned there is no record in the Divisional Office of the measurements. In G. O. No 746 W. dated 5th March 1888, it was decided that measurement sheets should always be submitted with bills and recorded in the Divisional Office.

8. The Executive Engineer has now issued a circular to subordinates ordering the discontinuance of the Station Book System; but

Station Books for works in progress are to be continued till their completion.

9. The measurements in measurement books were compared with those in station books and bills; and found to generally agree as regards dimensions i.e. length, ~~bradth~~ breadth, and depth, but not as regards contents, several alterations having been made in the latter by the Divisional Office owing to incorrect calculations by the subordinates.

10. Measurements in measurement books are not cancelled.

11. The station book of the Surapalli Canal - a work in charge of the Anicut Superintendent - does not bear any indication of the Anicut Superintendents measurements therein having been checked by any Superior Officer thus the payments are made on the measurements of the Anicut Superintendent who is a member of the Petty Establishment.

12. A transfer debit advice for the P. W. Stores for 5 tons of Coke dated 1st September 1888 was not accepted by the Division until the 20th January 1889, because

there was a deficiency in the quantity received. The correct procedure in such cases is to accept the advice for the work and afterwards claim a draw back, referring the matter if necessary to the Superintending Engineer and Examiner.

13. Pass books were produced for all deposits in the Savings Bank, but no register as on that ordered in Code para 1896 is maintained.

14. The Contractors ledger is kept in manuscript form similar to the printed form.

15. The Budget Registers are in order but no register of liabilities is maintained (this was noticed last year).

16. When auditing unvouched outlay for October 1888 the following voucher was not produced

Serial No. 3 in Column 6. Nominal Muster Roll for Rs 16-6-0.

17. The wages of workshop men and of the Superintendent and Lascars employed on the canal are paid on an Acquittance Roll (Form No. M. 154) which is recorded finally in the Divisional Office. From Code para 1907 A it appears that all such Acquittance Rolls should be submitted to the Examiners Office.

18. Eastern Channel 3rd Section -

Excavation and Banking Estimate Rs 18377-0-0.

In the Register of works for this work there is a column headed "To be deducted from Contractors". The total of this column at end of December 1888 was Rs. 75—13—6. It was stated that this sum is recoverable from more than half a dozen men. Rs 42—6—6 have been recovered in January 1889, the balance is still recoverable. A statement is maintained which is supposed to show all deduction to be made from Contractors or Piece workers for work done departmentally on their behalf to enable the office to watch these recoveries. According to this statement such items aggregate nearly Rs 1,000—0—0 but the figures in this statement do not agree with the Register of works and it was impossible to verify either the statement or the register in the short time at the inspecting officer's disposal for one office. It would probably take weeks. The figures in the Register of works or the statement could not be reconciled with the Contractor's ledger or piece-worker's account which do not show the value of work done on Contractor's and Piece-worker's

account

3199

account and chargeable to them though they of course should do so.

19. The following work is not posted in the Register of works:—

	Amount of Estimate	For what month
North Amalcar Tank Improvements	3135	November 1888

The work abstracts of this work from the commencement are said to have been forwarded to subordinates for reference and they have not yet been returned.

20. The custom in this Division is to enter in the Register of works. Even works estimated to cost Rs 200—0—0 and under, which is generally considered unnecessary.

21. In the Register of works the amounts of appropriation in the case of Major Works are not entered.

22. As regards works of old Nellore Division the Register of works for works estimated to cost over Rs 500—0—0 is kept in detail. It was stated that the details are kept not by any particular order of the Executive Engineer or of

Superintending Engineer but to facilitate the preparation of the completion Reports.

23. Minor works for December 1888 are not yet posted in the Register of works nor have work abstracts for many of them yet been completed.

24. Brick manufacture at Alagampad The Register of works for the above for ~~ December is posted in pencil only.

25. Special repairs to Mangalapur Tank Estimate. Rs. 1525—0—0. The Register of works shews a total outlay of ~~ Rs 1139—5—11 at end of November 1888 ~~ while the office copy of the schedule of ~~ expenditure shews Rs 1139—5—1, the former is correct.

26. Special Repairs to Muttembaka tank Estimate Rs 1062—0—0. The Register of works shews a total outlay of ~~ Rs 947—6—2 to end of November 1888 ~~ while according to the schedule of expenditure it should be Rs 950—6—2. The difference viz. Rs 3—0—0 is the outlay adjusted in the March Supplemental Accounts but the

necessary corrections in the Register for the current year were not made.

27. 'Southern Channel Syphon Culvert at 0 miles 1833'. There is no sanctioned estimate for this work. The outlay however to end of December 1888 amounts to Rs 4997—4—3. The Register of works for this work is posted only to the end of October 1888. November's work abstracts not having been prepared for want of a voucher and so it is with December's work abstracts.

28. Roughstone masonry dam to the east of Southern Head Sluice Kanageri Canal Estimate Rs 9480—0—0. There are arrears of Rs 10—0—0 due to Piece-Worker K. Iyyegadu since March 1886. This does not appear in the Account of P. W. Form No. M. 16. As it is outstanding for more than two years it may be credited to Revenue.

~~29~~ 29. There has for a long time been a discrepancy in the materials at site account of this work. The Register of works to the end of November 1888 shews a balance of Rs 276-7-10 while the subordinates acknowledgment month after month in his statement of actual balance of

materials has been for Rs 180—10—5 in November. Rs 156—15—10 and so on, although there have been no transactions in the months of October or November 1888. In the month of December 1888 there is a tenday report which shows certain receipts and also issues to this work and other works thus making the balance agree with the Register of works balance.

30. This is the case with many other works. Most of the differences in materials at site accounts were adjusted lately by issues to other works or by charging to sub-heads of the work finally and in cases of excess materials in hand by omitting them from the subsequent returns.

31. Southern Channel, Excavation and Banking 14th mile to end. Estimate Rs. 83,285—0—0. The arrears on this work which amount to Rs 264—4—3 are made up as follows:—

		Since when
K. Narasimulu Naidu	Rs 14—0—0	May 1886
——— to ———	Rs 41—0—9	June 1887
Masigadu & Co.	Rs 40—8—0	November 1887

3199

M. Rungareddi Rs 167—5—6 March 1888
Nominal Muster Roll
6th to 12th June 1887 Rs 1—6—0 June 1887
Rs 264—4—3

The first two amounts will be adjusted in January 1889. Item No. 3 was paid in January 1889. As regards the arrears of Rs 1—6—0 due to laborers since June 1887, the amount it is thought may be credited to Revenue. The arrears due to M. Rungareddi Rs 167—5—6 and to Masigadu Rs 40—8—0 appear both in the work abstract as also in the Piece work and Contractors' ledger; the work abstract exhibiting all the arrears on account of the work, whether the arrears be under Departmental, Piece work or Contract.

32. Again besides the above arrears there are arrears of Rs 18—15—11 due to A. Venkatanarasa Reddi since April 1888 as per Form No. M. 16 — Account of Piece workers. These being analysed it was found that the item had already been paid in June 1887 (C. C. 362 a) but by mistake was not shown in form No. M. 16 to write off the arrears there outstanding.

33. Extending the apron below drop 3 miles 793'

Kanageri Canal Estimate Rs 3250—0—0.

There was a balance of Rs 38—13—8 under ~~ materials at site from May to September 1888. This balance was removed and charged off to Sub head "Rubble Apron" by the Division Office in the October's work abstract, but there is no ~~ tenday report to support this arrangement.

34. Pernair River left bank Flood Embankment from Sangam to Moolderi Embankment Estimate Rs 17761—0—0. There are arrears of Rs 33—12—3 outstanding in the Accounts since 1887 as below.

Amount due to Piece worker Abdul Kariem	Rs 20—0—0
	Rs 20—14—9
Amount due to laborers as per Nominal Muster Roll 1st to 10th February 1887 & 6th to 12th June 1887	Rs 2—13—9
Deduct amount overpaid in No 17 for December 1887 to B. Narasigadu	Rs 0—0—3
Total	Rs 33—12—3

As regards items (1) Rs 20-0-0 and (2) steps should be taken to credit the amounts to Revenue if there be no likelihood of their early adjustment. The over-payment should be either recovered or charged off according to circumstances. The sum of Rs 10—14—9 due to Abdul Kariem has since been paid in November 1888 but was charged erroneously to another estimate for the same embankment. This will now be rectified.

35. Repairs to Veranakanapur tank estimate Rs 9200—0—0. There are arrears of Rs 2—9—7 due to Piece worker Syed Khaja Hussain Sahet. It is stated that these arrears were arrived at by an error. It is the practice in this Division to enter in part I of the ten-day reports the value of work done by Piece-workers or Contractors. According to this practice a sum of Rs 153—0—0 was shewn as the value of work done under "Pointing with Portland Cement" by Piece worker Syed Khaja Hussain Sahet. But the actual value of work done as per his bill for the same is Rs 150—6—6 which amount was only paid to him in April 1888 leaving an excess of Rs 2—9—7 under value of work done, which should have been reduced by that amount. Again the above which is shewn in the Register of works and the work abstracts &c as due to the Piece-worker does not appear in the Form No. 16 "Account of Piece workers" as arrears due to Piece worker.

This omission will lead to the value of work done not being correctly shewn in the work accounts, and there will always be a difference as regards arrears due between the Register of works and Piece-workers' accounts and Contractors' ledger.

36. Constructing brushwood groynes at Chippalera Anicut Estimate Rs ₹ 260—0—0.

Two piece workers were employed on this work — viz. (1) P. Ramudu and (2) M. Giravadu. These men executed certain work in the month of February 1888 for which they received only part payment thus:—

	Value of work done in February 1888.			Amount paid in February			Balance at end of February.		
	Rs ₹	a	p	a ₹	a	p	a ₹	a	p
P. Ramudu	90	0	0	50	0	0	40	0	0
M. Giravadu	97	8	0	50	0	0	47	8	0

These balances of Rs ₹ 40—0—0 and ₹ 47—8—0 were paid by the Divisional Officer in April 1888 on a yellow form leaving no arrears whatever, such being the case they were again paid by the Sub-Divisional Officer Kunduker (Mr. Philip) in the month of October 1888. The Sub-Divisional Officer has ~~complained~~ explained that

"The final bills were paid from this office by my orders in the regular course. I had no grounds for supposing the bill could have been paid by the head office. This office had not been advised of payment. Month after month the dues statement was submitted with the balances shewn as still due to the Contractors and the head office had not called for the station book to make final payments. When I took over charge this office accounts shewed both amounts as due to the Contractors. In his letter No. 1210 dated 17th January 1889 Mr. Philips states that the excess payment will be recovered and remitted. No recovery has yet been made and the Sub-Division Officer has since been transferred to Sangam Sub Division Mr. Salisbury Supervisor having taken his place.

37. For the month of July 1887 — the increase of pay due to Accountant — M. Sashachella Moodeliar owing to promotion was disbursed before being passed by the — Examiner which was an infringement of Code para 473 (4)

38. Tilavapalla branch channel Syphon Culvert at 1 mile 1320' Estimate Rs 1850—0—0. The materials balance as per Register of works was Rs 2,688—5—9 at end of November 1888 though the subordinate does not acknowledge any balance in his monthly statement. It appears that the Sub Divisional Officer sent in sometime ago tenday reports shewing the issue of all the materials to works but these ten day reports were not taken into account in the Divisional Office on the ground that the entries in them part II could not be checked with the paid bills.

39. Nellore Tank Supply Channel Embanking and Widening. Estimate Rs 29,020. The sanctioned sub heads (items) are not followed in preparing work abstracts and initial accounts.

40. In the month of October 1888, there is a charge to the above work of Rs 42—12—4 against Contingencies being the cost of planting Vidavalli. It is thought that this item should be shewn separately its cost being met from savings on contingencies.

41. Dumpur Tank bed minor channel branch channel 1 mile 1320 feet. Right Branch. Excavation. This work has been done by piece work agency. The principal piece workers being Harichendra Reddy & Co. A bill was made and paid in favor of this Company in June 1888 for 1,29,312 Cubic feet at Rs 2—12—0 Rs 355—9—8. Again in August 1888 a total quantity of 1,55,779·78 Cubic feet was measured and in preparing the bill for this measurement the previous quantity of 1,29,312 Cubic feet was duly deducted.

Two months afterwards in October 1888 another measurement of total Earth Work done by this party was taken bringing it up to 1,74,950·35 Cubic feet. A bill was prepared for this but the deduction on account of previous measurements was not correctly made.

Only 15,2180 Cubic feet were deducted instead of 1,55,779 Cubic feet thus overpaying the piece worker for (155779 − 15,2180) = 3599 Cubic feet at 2·12 = Rs 9—14—5. In the same month another bill was paid to the

same piece worker and for earth work, the total quantity of work by this time being 199,317 Cubic feet. From this measurement was deducted on account of previous measurement 155,779 Cubic feet instead of the total quantity of work shewn in the bill immediately previous to this i.e. the one paid on the same date viz. 174,950·35 though payment was ~~paid~~ made for

1st bill 129,312 Cubic feet

2nd bill 26467·78 ——do——

3rd bill 22770·35 ——do——

4th bill 43538 ——do——

or a total of 222088·13 Cubic feet instead of for only 199817 cubic feet or 22271 cubic feet too much was paid for which means an excess payment of Rs 62—9—11. In the last bill alluded to above for October 1888, the total quantity up to date as shewn in the bill does not agree with the quantity in the measurement list. The bill shews 222087 Cubic feet whereas the measurement list shews only 199317 cubic feet.

42. Gogulapalli Branch Channel Excavation and Banking Estimate Rs 1,230—0—0.

3199

There is an item of — Rs 3—3—0 in the Register of for this work under a separate sub head "To be deducted from Contractors". This sum represents an overrecovery in September 1888 from Piece-Worker M. Atterugadu for work done departmentally in the portion of work assigned to him.

43 Eastern Channel 3rd Section. Drainage Culvert. Estimate Rs 2841—0—0. To end of September 1888 the Register of works shews Rs 707-9-3 as value of Materials at site while the subordinates statement of actual balances regularly has shown only Rs 81—1—9.

In the month of December 1888 the whole balance has been charged off to the sub heads.

The materials have apparently been issued long ago if issued at all.

44. Eastern Channel 3rd Section. Drainage Channel from Drainage Culvert 1¼ miles 1730 feet. Excavation and Banking Estimate Rs 2598—0—0. There is an item of Rs 9—0—0 to be deducted from Contractors outstanding since July 1888. Such

items require more prompt adjustment.

45. The stock balance return for the half year ending 30th September 1888 was compared with the Sub Divisional returns and the following was noticed.

The former return shewed 1,97,879 bricks while the Sub Divisional Returns shewed 3,55,686. The difference viz. 1,57,807 represents bricks outturned in the Sangam Sub Division at Alaghanpad and Summa-guntu during the months of April and May but shewn in the Sub Divisional Office only in May 1888 in Form No. 10 & 11 & 12 for that month. The Division Officer did not bring this outturn into the consolidated state-ment for the Division until December 1888.

46. The travelling allowance claims of Lower Subordinates. Office and petty estab-lishments from March to October 1888 inclusive were as far as possible audited. The memo of claims do not generally show the movements and then dates, hence some ~~r~~ difficulty.

47. The service book of S. Panchapakesa Iyer Channel Superintendent appointed on the 16th July 1888 was not produced having been it was stated, sent to the Sub Division Officer ~~a~~ Sangam for alterations.

48. The above remark applies also to the service book of Lascar Ramasing

49. A service book has not been but should be opened for Lascar Mahommed Sahib Survapalli Branch appointed 7th December 1888.

50. The entries in the first page of the service book of T. Subbapathy Moodelliar ~~—~~ Overseer II Grade are not signed by any body.

51. In the service book of Mr. Salisbury Supervisor II Grade and P. Narayana-sawmy Naidu Sub Overseer III Grade the ~~—~~ entries regarding the grant of leave are not signed by the Executive Engineer.

52. The grant of 1st annual increment to Clerk A. Ramabraman sanctioned by Superin-tending Engineer and claimed in the salary bill for January 1889 has not yet been entered in his service book.

53. Also the 3rd annual increment granted to Clerk R. Kristna Row.

54. – The following service books require reattestation.

Name and rank	Date of last attestation.
D. Rajanna Lascar	21st July 1883
Shaik Ayder Sahib	13th November 1883
V Muthum Razoo Clerk	7th May 1883

55. In the case of twenty service books ~~~ attestation has been signed by subordinates and others other than the officer in charge of the Division, the attestation should be by the Executive Engineer himself ~~as directed in G.O. No~~.

24th February 1889. sd/ H. Rainier
Inspecting Officer

No 574. Dy 2nd May 1889

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

3199

and remarks.

2. Special attention is invited to items 3, 4, 9 and 39 et seq which deal with matters noticed also in the report of the last inspection of the Division.

12

ENCLOSURE
1e OCT 8
EXAMINER P.W. WORKS

2/Eng 4/8

2nd Encl to L 5 E H (10 - 5764
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Enc 2
PW 4340-105
89

...ion Nellore Summary of Inspection Notes dated 3199 (C. No. 93.)

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
1	3	Irregular payment of salaries before despatch of salary bill for audit.	175(2)	The Executive Engineer should explain this disregard of the code rule heretofore and should report whether it is now being observed.
2	5	Contract up to Rs 500/- entered into by Sub Division Officers	1350	No person under the rank of an Executive Engineer is competent to make a contract for a public work The Executive Engineer should report whether steps have been taken to stop this irregularity.
3	7/8	Failure to submit measurement lists with bills for payment	1810	Measurement lists should be submitted with bills and recorded in the Divisional office (This point was noticed in last report para 11 b see also para 11 of Examiner's forwarding office note No 605 dated 4th October 1888.
4	10	Failure to cancel measurements in measurement Books	1756	This requires Executive Engineer's attention. The omission to cancel Measurement Books was noticed in last report (para 11 b of report and para 11 of Examiner's forwarding office note).
5	11	Measurements made by an Amin Superintendent not checked by any superior officer	1764	Apparently requires explanation.

13

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
6	12	Delay in accepting a transfer advised by the Superintendent P. W. Stores	Code para 1052 Forms M 71 Note 6	The transfer should have been acknowledged at once and the procedure indicated in Note 6 of Form M 71 adopted in case of any deficiency in quantity received.
7	13	Failure to maintain a register of securities	1096	The Executive Engineer should have a register opened out and report when this has been done.
8	14	Contractors ledger kept in manuscript		A printed ledger should be indented for and used. Much clerical labour and time would be saved by doing this.
9	15	Failure to maintain a register of liabilities (noticed last year)	1575	A Register should be opened out and the Executive Engineer should report when this has been done (This point was noticed in para 21 of last report para 13 of Examiner's forwarding office note).
10	16	Failure to produce a voucher of daily labour	1907	The Executive Engineer should report whether the missing voucher has since been found
11	17	Failure to submit for audit vouchers in support of payments to workshop labourers and of the Superintendent and lascars on the canal which are drawn in Form M 154 Acquittance Roll	1907A	The Executive Engineer should explain why these vouchers have not been submitted to Examiner for audit, and should submit them regularly in future.
12	18	Want of agreement between the statement maintained for showing work done departmentally for contractors and the record of the same in the Register of works, and failure to debit work done for contractors and piece-workers in the contractor's ledger and piece workers account.	1868	It seems desirable that this matter should be looked into carefully and thoroughly by the Executive Engineer. A correct and complete list should be made of all dues from contractors on account of work done for them departmentally and the debits to contractors should be posted with the contractors ledger and piece workers account. The correct procedure in respect to such transactions is nowhere laid down. The matter has been under my consideration lately and will be separately reported on hereafter. The Executive Engineer should be required to report the steps taken by him on this matter.
13	19	Failure to post outlay on a Major work in the Register of	1865	The Executive Engineer should have the outlay on the work posted into the Register of works,

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
		of work owing to work abstracts not being returned by subordinates to whom sent for reference.		and report when this has been done.
14	20.	Works costing Rs 200 and under unnecessarily entered in the Register of works.	1865 Note.	The code rule should be adhered to. All unnecessary work is only waste of time and labour.
15	21	Failure to note appropriation in the case of Major work in the Register of works.	1866. Rule VI	This should be attended to by the Accountant.
16	22	Unnecessary entry of details by items of works in the case of all works estimated to cost over Rs 500/-	1866. Rule III. Note 8 Forms M 6.	The Executive Engineer should see that the code rule is adhered to in future and report accordingly. All unnecessary work should be dispensed with. If quantities of work done up to date, were entered in columns 18 of work abstract Forms M 6 the required information for Completion Reports would be available. See note 8 on Forms M 6.
17	23 & 27	Delay in posting the Register of works in the case of a major and of all minor works, and delay in writing up work abstract in some cases.	1865 1764	The Executive Engineer should be careful to see that the preparation of work abstracts is not left in arrears and that the utmost punctuality is observed in posting the Register of works up to date.
18.	24	Register of works for a manufacture posted in pencil only for December.	1865.	The Register of works should be completed and the Executive Engineer should report when this has been done.
19	25	Discrepancy in the schedule of expenditure in the outlay on a certain work.		This appears to be a clerical error that has crept in when ~~correcting~~ counting the schedule in accordance with advice from this office. It should now be ~~corrected~~ counted.
20.	26	Discrepancy in the outlay on work in the Register of works.		The Register of works should be corrected.
21	28 31 34	Failure to show arrears due to a piece worker in the Piece work account and to credit unclaimed arrears due to piece workers and labour in four cases.	1820 Standing Order 381 of 1888. 1730 Standing Order 420 of 1888.	If there is no likelihood of the amount being paid they should be credited to Provincial Revenue.

15

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
22	29 30 33 and 43	Apparently irregular adjustments made to rectify differences in the materials at site accounts of works		The Executive Engineer should report whether the necessary enquiries were made before the differences in materials were charged off to subheads. He should also explain the circumstances under which excess materials were omitted from subsequent returns. Prima facie it would seem that the latter proceeding cannot be correct.
23	31	Arrears due to piece workers and contractor wrongly shown in work abstracts	1758 Rule III	The memo of arrears shown in Part III of work abstract should be confined to arrears due for work done by Departmental Agency.
24	32	Incorrect exhibition in the piece work account as arrears of an amount paid long ago.		The amount has since been written off the piece work account (in accounts for January 1909). The Accountant should be more careful in preparing the piece work account.
25	34	Incorrect debit of payment on account of one work to another		The error should be rectified and the Executive Engineer should report when this has been done.
26	35	Irregular entry of value of work done by piece-workers in Part I of ten-day report in anticipation of bills and difference if any between these amounts and the actual amounts of bills wrongly shown as arrears due	1752	If the Executive Engineer requires a report of work done by piece workers there can be no objection to his getting, in any convenient form; but it should be kept apart from the prescribed report of departmental labour, and should not be carried into the work abstract, or any other document which has to be posted from the prescribed daily or 10 day report.
27	36	Payments of arrears due to two piece-workers made twice over, once by the Executive Engineer and again by the Sub Divisional Officer, owing to no intimation of the first payment being sent to the latter.		It is a question whether the overpayments should not be made good by the officer responsible for them leaving him to recover the amount from the piece workers. On the information at present available it would seem that the fault lay with the Executive Engineer who should not have made payments to men habitually paid by the Sub Divisional Officer without first informing the latter of his intention to do so.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
28	37	Irregular disbursement of increase of pay due to accountant before audit	473 (4)	The code rule should be observed notwithstanding that the orders for the increased salary was passed by the Examiner.
29	38	Discrepancy between value of materials as shown in Register of work and as acknowledged by subordinate in charge of works owing to delay in adjustment of materials issued to a work.		The discrepancy should be adjusted now and the Executive Engineer should report when this has been done. The matter should not have been lost sight of so long but the alleged discrepancy in the ten-day report should have been investigated and rectified at once.
30	39	Sanctioned items of work not adhered to in the work abstracts for a Major work	1759 1760.	Items of work as entered in sanctioned estimates should be strictly adhered to in recording outlay in work abstracts to facilitate posting into the Register of works.
31	40.	Outlay on a certain item wrongly charged to Sub head contingencies of work	936.	The outlay should have been debited to the item on which the expenditure was incurred with a note to the effect that the charge is to be met from the provision in Estimate for 'contingencies'.
32	41	Overpayment to a contractor of Rs 62-9-0 owing to total quantity of work done in previous bills not being deducted in subsequent bills and non-agreement of quantity of work done up to date as shown in bill with quantity shown in measurement list.	1018 1029	The Executive Engineer should explain the circumstances under which the overpayment was made. The work shown in bills does not appear to have been checked with the quantity entered in measurement sheets before payments were made. The overpayment should be recovered at once and the Accountant warned to be more careful in future in checking bills sent for payment. I think such mistakes could be prevented by a little system of numbering contract certificates and I shall take the matter up separately.
33.	42	Non-adjustment of an over-recovery from a piece worker		The amount should be refunded and the Executive Engineer should report.
34	44	Delay in adjustment of dues from contractors on account of work done departmentally for them.		See concluding remarks under item 13. The Executive Engineer should take steps to have these items adjusted promptly and report accordingly.
35	45	Difference between Divisional and Sub Divisional return of	Forms M 9 Forms M 10 Notes et seq.	The Accountant should be required to explain why the outturn shown by the Sub Divisional

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
		of stock, owing to delay in allowing out-turns from manufacture of bricks.		Officer in May 1888 was not brought to account in the Division till December 1888. The Sub Divisional Officer should have shown the out-turns for manufacture in April 1888 in his form M 9 for April and not in May.
36	46,	Failure to show movements of members of Lower Subordinate, Office and Petty Establishment in the memos of claims for Travelling Allowance.	Code 531 Civil Travelling Allowance Book Section 18	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.
37	47, 48	Some service books irregularly sent to a Sub Divisional Officer for attestation and not available for inspection and service books wrongly attested by subordinates and others instead of by the Executive Engineer himself in 20 cases.	864	The Executive Engineer himself should attest service books, being the head of the office in a Division.

Item No.	Para. of Insp. tion Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
38	49	Failure to open out a service book.	864	The service book should be opened out at an early date and the Executive Engineer should report when this has been done (A similar failure was noticed in last report para 25 (d) para 15 of Examiner's forwarding note.
39	50 and 51.	Failure of Executive Engineer to sign certain entries in a service book	864.	The service books should be completed and the Executive Engineer should report.
40	52 and 53.	Annual increments granted to two clerks not entered in their service books	864	——— Do ———
41	54	Want of re-attestation to three service books	864 Note 2	——— Do ———

Madras.
1st April 1889.

I have the honour to be,
Sir,
Your most obedient servant,
Major R.E.
Examiner of S. W. Accounts, Madras.

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

No. 385.

3199.

Replies to Summary of irregularities noted in the Inspection Notes of Deputy Examiner dated — May 1889.

(1) The non-observation is a mistake and the Code rules are now being adhered to.

(2) Steps have been taken to stop the irregularity and all the agreements are now drawn in the Executive Engineer's Office.

(3) Measurement lists are submitted with the Bills except in a few cases in which the Station Book system being already in existence is still continued. No fresh station books are allowed.

(4). A rubber seal has been obtained and the omission since supplied.

(5). The Ancut Supdt measurements are checked by the Executive Engineer from time to time. The date of check will be entered in future.

(6) Noted.

(7) Please send a form to enable this Office to open out the Register of Securities.

(8)

(8) A printed Register being used.
(9) Since opened.
(10) Missing voucher since found.
(11) These were not sent before, as they were for daily labor. These are being transmitted now.
(12). A list upto date has been prepared and deductions will be made when contractors are paid.
(13). The outlay on North Amalur Tank Improvements has since been posted in the Register of works.
(14). The Code rules are being attended to.
(15) Appropriations since noted.
(16). Being attended to.
(17). There are no arrears now. All the work abstracts to end of June posted and certificate sent.
(18). The Register of works since completed.
(19). Correction noted.
(20) ——— Do. ———
(21). Supty. Engineer's sanction applied for to credit Rs. 10-0-0 due to K. Iyegadu to Provincial Revenue.
K. Narasimulu paid Rs 55-0-9 adjusted in February 1889.
Massigadu & Co Rs 40-8-0 paid in January 1889.
M. Rangareddy — Rs. 167-56 paid in February 1889.

Nominal

3199 Nominal muster roll from 6th to 12th June 1887 — 1-6-0 adjusted in March 89.
Amount due to Abdul Karim 0-14-9 paid in November 1888
Amount due to laborers from Feb & June 1887 — Rs 2-13-9 credited to Prov. Rev. in Aug 89.
—do— Abdul Karim sale Rs. 20-0-0 Supty. Engr. has been requested to obtain the orders of Govt. to credit the amount to Prov. Rev.
(22). In some cases Tendar reports were so carelessly prepared that they could not be incorporated in the accounts. The matter had to be kept under correspondence for a long time, subordinates had to be then sent for into the Office and materials adjusted. Materials were in no case adjusted before making enquiries either in person or in writing.
(23). Will be attended to.
(24) Noted.
(25). Error was rectified in Jany 89.
(26) Will be attended to.
(27) These men were always paid by Executive Engineer and not by Sub-divisional Officer, who

who was then an Upper Subordinate, subsequently an Assistant Engineer was appointed, who had a credit account opened in his favor & he made the payment before receiving any information from the Divisional Officer. Both the accounts were however recovered in February 1889.

(28) Noted.

(29) The ten-day reports were so badly prepared that it was found impracticable to arrive at any correct value of work done. Consequently the Subordinate had to be sent for to and correct and adjust the materials in March last.

(30). Being attended to.

(31). — Do. —

(32) Necessary explanation was sent in this Office No. 891 27-6-89. The over payment was recovered in March last.

(33). The over recovery was from B. Venkatapathy & Gungu chinna Guravadu. As the presence of these men cannot be secured, the amount was credited to Sub-head Contingencies in March 1889 and accounts closed.

(34). The sum of Rs. 9-- was recovered in March 1889. 3199

(35). The Subordinate not having shewn the proper outturn in his Stock accounts, it was not brought into account until further enquiry.

(36). Necessary instructions issued to Subordinates.

(37). These Registers have since been reattested by the Executive Engineer.

(38) Service book since opened.

(39) Service books have since been completed.

(40). Entries since made.

(41) Since reattested.

Nellore Dt. Office
12th September
1889

(Signed) A. H. O'Connell
Executive Engineer.

No. 576/M.

Copy submitted to the Chief Engineer, P. W. Department with reference to G.O. No. 1308. W. of the 16th May 1889, the two original papers received with which are herewith returned.

21 Item

3199

Item 21— Sanction of Government has been applied for in this Office Nos 395 M & 435 M of the 5th August 89. and 26th August 1889 respectively.

× Since received

Supltg. Engr's Office,
2nd Circle
2nd September 1889

Superintending Engineer,
II Circle.

II
29.9.89

22

No. 4554 Cd/9 - October 89

EXAMINER No. 867 10 OCT 1889 P.W. ACCOUNTS

PW Cir. 4340 10510/8

To C

For perusal and return and favor of such remarks as may be considered necessary

From

The Supdg Engineer
H Circle

Dated 2nd October/89

To The Chief Engineer
P.W. Dept
Madras

SECRETARY TO GOVERNMENT 15 OCT 89 P.W. DEPARTMENT, MADRAS

No. 5876

Encl 2

By Examiners Inspection Notes of Nellore Div Office - Forwarded 2 Copies for the points noticed in the

Recd 8.10.89

On 1570 d/4-11-89.

To W.

Returned with the following remarks :-

Item 7. It does not seem worth while to prescribe a form of register now as it is practically settled that when the contract forms are revised, cash alone should be taken as security and that it shall not be paid into savings bank. No register will therefore be required beyond the deposit account. The Executive Engineer might keep a register in any convenient form.

2. Items 12 and 22. The Inspecting Officer will be asked to look specially into these matters at his next inspection.

3. Item 33. Since the accounts

To

3199

of the work had been closed the excess recovery from piece worker should have been credited to provincial revenue under code para 1750 (note) and not to the work. It is not worth while, however, to make any correction now.

4/11

(Encl: 2) for C.

Recd 4/11

23

PWC No: 10510

No 3199 W dt 7th November/89

The foregoing
the foregoing
note from the Executive
note from the Exr.
P. W. Accounts is communi-
P.W.A. is cated to
-cated to the Supdg. Engr. II Circle
the S.E. II Circle
with reference to his
with refere to his
No: 576 N.L. dated
No: 576. N.L.
2nd October 1889.
2nd Oct. 1889.

7.11.89

DW.

E.2

Rs-11-89

B. No 3199 W/a/
11th November/89

Supdg. Engr II Circle
S.E.II C.

9/11/-

(23)

Both orders

13/11-

9/11/89