(1) பக்கங்களின் எண்ணிக்கை 58.

(2) புதுக்கித் திருப்பிய நாள் 1.90.

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P.W.D. துறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	3531.	அச்சகம் பலவகை
நாள் : 11-12-1889.		198 .

க்கவோ கண்டபடி கையாளவோ கூடாது

29. Sheets.

ன, கா-1—18,006—15-6-87.

Notes of inspection by H. Rainier Esqr of the office of the Executive Engineer Kistna Eastern Division at Bezwada on the 22nd and 23rd February 1889.

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Captain Langley R.E. Executive Engineer 2nd Grade is the Executive Engineer and Jaganatham Santulu the Accountant. This office was last examined by an accounts officer in February 1888.

Vide 3638 W.A. 17-11-88 [illegible] 5659

2. The Sub-divisional officers are as follows:-

Name and Rank of Sub Division Officer and locality of head quarters	Drawing account or Imprest.	Nature of payments made by Sub Divisional Officers.
H. A. Moss Esqr Assistant Engineer Bezwada	Drawing account.	All piece worker's and supplier's bills and Miscellaneous Vouchers for sums exceeding Rs 10.
A. Mathews Esqr Sub Engineer Masulipatam	Do	Do Do

3. The Imprest holders are:—

Name and Rank of Imprest holder	By whom recouped	Amount of Imprest Rs	A	P	Nature of payments made
J. Hannan Esqr Superintending Engineer	Captain L. Langley R.E. Executive Engineer	100	.	.	Contingent expenditure
Sergeant F. Humbly R.E. Supervisor	Do Do	100	.	.	workshop expenditure
I. Venkatasubbiah Chetty Anicut Superintendent	H. Moss Esqr Northern Sub Division Officer	800	.	.	All piece workers and supplier's bills and miscellaneous vouchers for Rs 10 and below and all nominal muster rolls.
I. Subrahmania Iyer Avergal Supervisor	Do Do	500	.	.	
C.H. Venkatasamayya Naidu Delta Superintendent	Do Do	300	.	.	
Meesuderuddien Saib Overseer	Do Do	300	.	.	
Mr J. Donohae Overseer	W. A. Mathews Esqr Southern Sub Division Officer	200	.	.	
K. Kristna Row Naidu Delta Superintendent	Do Do	50	.	.	
Shaik Hussain Saib	Do Do	50	.	.	
Mr U. N. Joyce Supervisor	Do Do	30	.	.	

4. Salaries are as a rule disbursed prior to the despatch of the salary bill for audit which is an infringement of code para 2531 473 (2).

5. In the following instances code para 473 (7) has been overlooked payments being made without the preaudit required by rule:— Captain Langley R.E. salary for January 1889, paid on 1st February 1889, paid on 1st February 1889. Mr C. Mildred salary for January 1889 paid on same date.
Mr J. Subrammania Iyer Rs 38-11-4 on 19 February 1889 this is not even included in the salary bill for January 1889.

6. Referring to paras 13 and 14 of the last report there have since been frequent instances of double or excess payment of labor as will be seen furtheron. Nothing has apparently been done towards stopping such irregularities.

7. The following coolies were twice charged for and paid.

Serial No.	Name of work	Name of 2nd work on which charged	Name of the cooly that was twice charged	Date or dates on which twice charged	Rate			Name of musterer	Officer in charge of the work
	Constructing Police huts Bezwada	Repairs to the Bungalow on Orr's hill	Alladi Sashayya	31st March 1888	„	3	.	Kotta Subbaroyudu	Northern Sub Division Officer and Mr U. N. Joyce
	Do	Do	Pittala Venkataswamy	30th and 31st Do	1	2	„	Do	Do
	Do	Do	Gidla Laksmudu Bricklayer	30th	„	8	.	Do	Do
	Do	Do	Sheik Musluphe Do	31st	„	8	.	Do	Do
	Do	Do	Mohommed Ismail	31st	„	8	.	Do	Do
	Do	Do	Panchakerla Venkalappayya	31st	„	2	.	Do	Do
	Do	Do	Kota Subbaroyudu	31st	„	8	.	Do	Do
	Do	Do	Gurazala Kristnayya	31st	„	7	.	Do	Do
	Repairing the Bungalow on Orr's hill	Constructing Police huts.	S Ramaswamy	30th January 1888	„	3	.	K. Subbaroyudu	Mr U. N. Joyce
	New Workshop Building	Do	S Ramaswamy	20th January 1888	„	3	„	Do	Do
	Do	Do	P Kanakayya	20th January 1888	„	3	.	Do	Do
	Do	Do	P Veeranna	20th January 1888	„	5	.	Do	Do
	Constructing Landing stage below anicut	Proposed Extension to landing stage.	T. Appigadu	30th March 1888	„	3	6	K. Subbaroyudu	S Venkata Subbiah Chetty Anicut Superintendent
	Do	Do	B. Potigadu	30th March 1888	„	3	6	Do	Do
	Do	Do	P. Appigadu	30th March 1888	„	3	6	Do	Do
	Do	Do	S. Ramaswamygadu	30th March 1888	„	3	6	Do	Do
	Do	Do	K. Asirigadu	30th March 1888	„	3	6	Do	Do
	Do	Do	A Kuramadu	30th March 1888	„	3	6	Do	Do
	Do	Do	D Garikadu	30th March 1888	„	3	6	Do	Do
	Do	Do	S Ramudu	30th March 1888	„	3	6	Do	Do
	Do	Do	P. Boddigadu	30th March 1888	„	3	6	Do	Do
	Do	Do	G. Venkadu	30th March 1888	„	3	6	Do	Do
	Do	Do	S. Kasigadu	30th March 1888	„	3	6	Do	Do
	Do	Do	J. Venkadu	30th March 1888	„	3	6	Do	Do
	Do	Do	G. Akkulu	30th March 1888	„	3	6	Do	Do
	Do	Do	K. Kuramadu	30th March 1888	„	3	6	Do	Do
	Do	Do	G. Atchigadu	30th March 1888	„	3	6	Do	Do
	Proposed extension to Landing stage	Do	Pilla Yarakamma	31st March 1888	„	2	„	Do	Do
	Constructing Landing Stage	Stone Manufacture Bezwada	Gantada Atchigadu	27th Augt 1888	„	2	10	Do and K Pattabhiramaswamy	Do
	Repairing Ellore Canal Bridge 3	Punt lascars muster	Kondaty Muligadu	18th to 21st June 1888	„	14	8	Kotta Subbaroyudu and Punt writer	S. Venkata Subbiah Chetty Anicut Superintendent.

Repairing Ellore Canal Bridge	Punt lascars muster.	Asyyati Sutchigadu Kondaty Muligadu	18th to 21st June 1888	„ „	12 14	8 8	Kotta Subbarayudu and Punt writer	S. Venkata Subbiah Chetty Anicut Superintendent.
Do	Do	Irahathina Kotadu	Do	„	12	8	Do	Do
Do	Do	Kondati Venkadu	Do	„	12	8	Do	Do
Stone manufacture Seetanagaram Quarry	„	Kamalingam Bayana Naganna	16th to 25th July 1888	1 „	14 15	. .	Abdulquader Saib Assistant Anicut Superintendent	Do
				14	5	8		

8 In the nominal muster roll for period 26th August 1888 to 5th September 1888 regarding labor employed on stone manufacture Sitanagaram Quarry under the Anicut Superintendent there is a payment of Rs 2-5-4 but the name of the payee is not entered in the muster roll.

9. Again in the same work but in nominal muster roll from 16th to 25th July 1888 two coolies Ramalingam and Boyana Naganna were mustered only for 6 days each viz 16, 17, 18, 19, 20 and 21 but in column "Total No. of days" the figure 9 is entered and they were paid for 9 days.

10. All local labor is paid by the Anicut Superintendent, who ~~has~~ was apparently excempted from the giving of any security in Chief Engineer's No. 1528 C of 11th April 1888.

11. He maintains a general muster which is intended to check and prevent double musters but on comparing it with the nominal rolls of the several works under his charge there were found the following excesses in the latter involving excess payments

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Serial No in the General Muster	Serial No	Name of the work on which the cooly was mustered in excess of the general muster	Date or dates on which the cooly was mustered in excess	Name of the cooly	No of days excess charged	Name of the muster	Officer in charge of the work	Amount charged in excess			Remarks
3	1	Constructing Landing stage Below anicut	31st March 1888	Rampilla Musalayya	One	Kotta Subha royudu	Anicut Superintendent	-	8	-	
7	2	Do	31st March 1888	G. Naganna	One	Do	Do	-	8	-	
17	3	Do	31st March 1888	H. Appadu	One	Do	Do	-	8	-	
1	4	Do	31st March 1888	Ch. Venkappa	One	Do	Do	-	8	-	
32	5	Do	31st March 1888	H. Padmanabhudu	One	Do	Do	-	8	-	
4	6	Do	31st March 1888	G. Venkatareddi	One	Do	Do	-	8	-	
10	7	Do	31st March 1888	T. Swamy	One	Do	Do	-	7	-	
5	8	Do	31st March 1888	G. China Appigadu	One	Do	Do	-	4	6	
7	9	Do	31st March 1888	P. Nookadu	One	Do	Do	-	4	4	
8	10	Do	31st March 1888	P. Narisigadu	One	Do	Do	-	4	4	
9	11	Do	31 March 1888	H. Chinnayya	One	Do	Do	-	4	4	
17	12	Do	31st March 1888	H. Ramaswamy	One	Do	Do	-	4	-	
25	13	Do	31st March 1888	G. Pydigadu	One	Do	Do	-	4	-	
22	14	Do	31st March 1888	B. Appigadu	One	Do	Do	-	4	-	
29	15	Do	31st March 1888	O. Ramiah	One	Do	Do	-	3	10	
30	17	Do	31st March 1888	H. Appigadu	One	Do	Do	-	3	10	
41	18	Do	31st March 1888	G. Sanyasee	One	Do	Do	-	3	6	
36	19	Do	31st March 1888	M. Latchigadu	One	Do	Do	-	3	6	
264	20	Do	31st March 1888	A. Elligadu	One	Do	Do	-	3	6	
115	21	Do	31st March 1888	Ch. Ramudu	One	Do	Do	-	3	6	
228	22	Do	31st March 1888	V. Erakadu	One	Do	Do	-	3	6	
234 ~~115~~	23 ~~21~~	Do	31st March 1888	P. Chendrigadu	One	Do	Do	-	3	6	
138	24	Do	31st March 1888	Ch. Potanna	One	Do	Do	-	3	6	
12	27	Do	31st March 1888	D. Elli	One	Do	Do	-	2	3	
88	28	Do	31st March 1888	B. Rajee	One	Do	Do	-	2	3	
51	29	Do	31st March 1888	D. Atchi	One	Do	Do	-	2	3	
8	30	Do	31st March 1888	Moramby	One	Do	Do	-	2	3	
3	31	Do	31st March 1888	P. Papanna	One	Do	Do	-	2	3	
17	32	Do	31st March 1888	A. Gowri	One	Do	Do	-	2	3	
16	33	Do	31st March 1888	D. Patayya	One	Do	Do	-	2	-	
72	34	Do	31st March 1888	Pandiri Papi	One	Do	Do	-	2	-	
53	35	Do	31st March 1888	P. Yarakamma	One	Do	Do	-	2	-	
27	36	Do	31st March 1888	H. Appalaswamy	One	Do	Do	-	2	-	
17	37	Do	31st March 1888	R. Sanyasi	One	Do	Do	-	2	-	
14	39	Do	31st March 1888	G. Atchi	One	Do	Do	-	2	-	
19	40	Do	31st March 1888	Pilla Papanna	One	Do	Do	-	1	6	
28	41	Do	31st March 1888	Bora Appadu	One	Do	Do	-	1	6	
23	42	Do	31 March 1888	H. Appi	One	Do	Do	-	1	3	353!
10	43	5 Do	31st March 1888	M. Appi	One	Do	Do	-	1	-	
34	44	Do	31st March 1888	S. Bangaru	One	Do	Do	-	1	-	
62	44	Repairing Kistna Anicut	2nd to 4th April 1888	S. Lal Hamid	three	Shaik Farrid	Do	-	10	6	Daily rate is 0-3-6

75	45	Repairing Kistna Anicut	2nd to 5th April 1888	G. Appigadu	Four	Shaik Garried	Anicut Superintendent	"	12	"	Daily rate is 0-3-0
42	5	Constructing Landing Stage	5th September 1888	Jaru Sentadu	One	Kotta Subharoyudu	Do	"	3	10	
12	6	Do	27th to 29th August 1888	Alamanda Appigadu	2 3/4	Do	Do	"	9	7	Daily rate is 0-3-6
32	3	Repairing Ellore Canal Bridge	25th June 1888	B. Appigadu	One	Do	Do	"	4	"	
104	29	Stone manufacture Sitanagaram Quarry	26th August to 1st September 1888 and 5th to 5 September 1888	Erla China Paridesi	Few	Assistant Anicut Superintendent	Do	2	3	"	Daily rate is 0-3-6
								13	15	1	

ENCLOSURE
17 OCT

12 The imprest accounts of the Anicut Superintendent Sergeant Humbly and Mr Joyce were checked with reference to para 14 of last report the arrears of one Muster Roll are not yet brought forward in part II of the next Muster Roll but a separate roll for arrears is still prepared.

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14 The following payments of labor by Mr Joyce appear to have kept the coolies an unnecessarily long time waiting for their money.

Name of work	Period of Nominal Muster Roll	Orders by Sub Divisional Office to pay	Date of payment
Closing breaches of Ilapode Tank Estimate Rs 500	13 & 14 October 1888	24th October 1888	19th January 1889
Do Kowlur East Tank	11 to 20 Decr 1888	8th January 1889	23rd January 1889
Do Do West Tank	11 to 20 Decr 1888	8th January 1889	23rd January 1889

15 Constructing another Godown in Extension to the existing one in the compound of Telegraph Office at Bezwada.

6

The charges during the month of December 1888 according to the Schedule of Expenditure for December 1888 amount to Rs 11-15-6 while according to the Register of Works they are Rs 1-11-2. Similarly in the case of a similar work in the compound of the Telegraph office at Masulipatam the charges according to the Schedule of Expenditure amount to Rs 194-14-7 while according to the Register of works they are Rs 205-2-11.

16. Certified copies of bills paid by Sub Divisional Officer are not available in the Divisional Office. It was stated that certified copies are kept by Sub Divisional Officers concerned. As measurement books are kept in Sub Divisions, measurement Lists and bills may be recorded in the Divisional office, to complete the records of Divisional Office.

17. There is at present no record in the Divisional office of details of the several payments made to piece workers by the Sub Divisional Officers.

18. Annual repairs to Masulipatam Canal 1888-89 Estimate Rs 24,160.

There are two items of arrears due to laborers since May and June 1888 as follows:—

Nominal Muster Roll	May 1888	Rs 6-2-7
Do.	June 11 to 20"	4-4-0

These are outstanding for more than six months and should

should be credited to Revenue and debited to work.

19. Annual repairs to Kistna anicut 1888-89 Estimate Rs 17,413.

In the accounts for December 1888 there is a charge of Rs 228 against the item "contingencies" of this estimate. This amount represents the maintenance charges of the Telephone Telegraph line between Bezwada and Sitanagaram paid to the Telegraph Department. This is not an unforeseen contingency and should not have been charged under contingencies but should have been shewn as a separate charge to be met from savings under contingencies.

20. Constructing Bridge on Vadlamannu affluent Estimate Rs 9520.

In the tenday report for the period from 21st to 31st January 1889 the officer in charge of the work has shewn 8 candies of lime as received for the work but this was not shewn in the Work Abstract, and consequently the balance as per work abstract and that as per statement of actual balance submitted by the officer in charge of the work for January 1889 do not agree.

21. Improvements to Sethanagaram under Tunnel Estimate 912.

In preparing the work abstract for the work, the quantity of work done under each item of Estimate is not given, although necessary under code para 1760 V. This is the case with all other works costing below Rs 2500/-. The chief reason assigned for this omission is that the Sub Divisional Officers do not give the necessary information in the tenday reports of the quantity of work done when work is done by departmental agency.

22. Stone manufacture at Bezwada Estimate Rs 26,764

There is a trifling sum due to laborers since July 1888 viz Rs 0-8-9. As this is outstanding for more than 6 months, it may be credited to Revenue by debit to work.

23. Annual repairs to Pulleru Canal for 1888-89 Estimate Rs 1800/-

There is an arrears of Rs 3-1-1 in the accounts of this work outstanding since February 1888. This is reported as unclaimed and consequently may be credited to Revenue.

24. Constructing a bridge on Ryves Canal near Kadanakollu Estimate Rs 7723.

In this tenday report for this work for the period

29th to 31st October 1888 materials valued at Rs 124-7-7 have been shewn as issued to the work. These materials were not actually issued to the work during the period in question but had been used long long ago i e in March to June 1887, and had been shewn by the officer in charge of the work as issued in the tenday report, but through an oversight in the Divisional office these materials were not charged off in the work abstract. Hence there has been much discrepancy till October 1888 between the work abstract balance and actual balance of materials at site. Subordinates in the Sub Division send up to the Divisional office monthly, a statement of the actual balance of materials at site, and if this statement had been compared with the work abstract balance in any of the months between March 1887 and October 1888 the difference could have readily been adjusted.

25 Constructing culvert on Malapaharicodu to bandy track Estimate Rs 740.

This work was practically completed in 1887-88, but the submission of completion report is delayed for the settlement of some trifling arrears (Rs 0-15-9) due to laborers. The details of these arrears are not given in part III of the work abstract but they are said to be unclaimed

If so, the accounts of the work may be closed by crediting the sum to Revenue by debit to work.

26. Repairs to Collector's House at Masulipatam Estimate Rs. 14,305/-

There is a balance of materials at site of the work of Rs. 603-3-8 as per work abstract comprising among other materials 7161 lbs of Portland cement but the statement of actual balance shewing 2003 lbs, the difference having been shewn in the Tenday report for this work as issued to the ~~to the~~ work "Repairing cook room in the compound of the collector's cutcherry" 800 lbs and to Press office 4358 lbs but the necessary adjustments in the work accounts have not been affected in the Divisional Office.

27. Constructing Lock at Yenamalacuduru Estimate Rs. 17,195/-

Portland cement 7 bags were received for this work during the month of January 1909 but the receipt has not been shewn in the tenday report.

28. Constructing outlet at 30 miles 50 chains of Ellore Canal Estimate Rs. 4438/- 3531

According to the Register of works and work abstracts there is a balance of materials at site of Rs. 385-9-8 but this does not, it is stated, agree with the actual balances at site as shewn in the subordinate's statement which was therefore returned to the subordinate for revision.

29. The above remark applies to the work "Improvements to Chattaperru outlet" Estimate Rs. 778. The balance of materials at site as per Register of works and work abstract is Rs. 425-2-4.

30. The Executive Engineer though at Bezwada (and his house is not half a furlong from the Office) at the time of the inspection, was not present and could not therefore be conferred with on certain questions which arose such for instance as the Executive Engineer's method of making cheque payments. The Accountant stated that piece-workers and contractors' bills when checked by him, are sent up to the Executive Engineer's

house with a request written on the bill for a cheque for the amount stated, nothing accompanying in support of the bill so sent. The Accountant was very positive that no measurement list was sent as a rule and that a cheque for the amount asked for was invariably received by him, as a matter of course.

31. Voucher number 72 of Executive Engineer's cash book for February is a bill for materials Rs 642-3-2 which was paid on the 19th February 1889, the bill shewing at the time of the inspection no sign of having been seen, much less examined by the Executive Engineer when paying it. Such bills should under Code 311 (1) be carefully examined by the Executive Engineer before payment, and if the method of paying cheques away has been correctly described nothing is easier than that either by mistake or fraud, a double payment should occur some of these days.

32. The Lock Superintendent at Bezwada remits his collections every now and then (without reference to their amount or any particular period) to the Anicut Superintendent while the Lock Superintendent at Masula

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pays

pays his collections direct into Treasury, sending to the Anicut Superintendent, in lieu of money the extract of his remittance Book. They both send in duplicate copies of Toll tickets to the Anicut Superintendent who brings their collections into his own cash book. His (the Anicut Superintendent's) own collections viz of license fees together with the collections of the Lock Superintendent at Bezwada remitted to him, are sent in cash to the Sub Divisional Office at Bezwada. The collections of Masula Lock Superintendent are also brought to account in the Sub Divisional cash book. The Anicut Superintendent submits the duplicate toll tickets in support of the toll fee collections by the two Lock Superintendents and as regards license fee collections gets his cash book examined by the Sub Divisional Officer once a month with the counterfoils of licenses. The Anicut Superintendent's book was last examined by Sub Divisional Officer Mr Moss on the 8th February 1889.

33. As regards granting of licenses, the practice

is the same as that reported in para 11 of last report.

34. The chellans received from the lock Superintendent at Bezwada were compared with the originals of toll tickets for rafts and boats and found to generally agree but in one case i.e. chellan No. 55 of 17th December 1888, the toll collections on account of boats are entered as Rs 51-0-0 and for rafts Rs 4-12-0 but according to the originals of the toll tickets (953 to 957) and A/21 to A/23 the collections on account of boats amount to Rs 49-8-0 and on account of rafts 6-4-0. The toll collections as per toll tickets agree however with the total amount entered in the chellan.

35. The Anicut Superintendent's cash book was checked with the chellans and remittance extracts received from lock Superintendents and also with the originals of toll tickets and with counterfoils of license tickets. The Anicut Superintendent's cash book was compared with Sub Divisional cash extracts; all the collections shown in the former were traced into the latter.

36. Toll ticket No. 885 dated 4th December 1888 was issued in favor of D. Venkataswamy Naidu owner

owner of a passenger boat without the owner surrendering the previous toll ticket No. 800 of 13th October 1888 issued to him. It was stated that this ticket had been lost by the boat men. Under the Revised Navigation Rules Byelaw 34, a fee of Rs 2-0-0 must be recovered from the party for a duplicate copy; but in this case the toll ticket No. 885 was issued without such fee.

37. The Accountant does not, as stated in the last two reports, exercise any check over the navigation receipts.

38. Regarding the Bezwada wharf no fees are yet collected for goods laden and unshipped at the wharf. It is observed from G. O. No. 3638 W of 17th November 1888 para 3 that the subject is under consideration.

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S.a.W. 22.6.89

39. As to the leasing out of berm lands, the practice is the same as that reported in para 12 of last report. The printed form of certificate of permission ordered in G. O. No. 235 I. of 15th March 1882 and referred to in last report is not used. There is no record maintained in the Divisional Office of berm lands leased out; but one is, it is stated, maintained in the Sub Divisional Office.

40. With reference to para 27 of last report, there is now a file of agreements in the Division Office. This file was examined; the agreements are all piece work agreements.

41. The following instances of delay in billing for measured work were noticed.

17 OCT 8

Name of work	Name of piece worker	Date of measurement or inspection	Date of bill
1. Repairing west side channel.	S. Subramanya Naidu	15 Decr/88	22d Jany/89
2. Clearing silt of west side channel	Mallampalli Somadu	8th Octr/88	15 Jany/89.
3. Repairing Visvanathapalli Modales tank	Mahomed Khasim	11 Novr/88	22 Jany/89.
4 Do Bhavadevarapalli Pata Do	Do	23 Novr/88	22 Jany/89.
5 Closing breach of Vetagaleru tank	Gatesetty Subbaya	7th Novr/88	25 Jany/89.
6. Do of Vellatur Do	G. Chendraya.	14th Novr/88	15 Jany/89.
7 Filling in breach left by removal of old surplus weir of Vetagaleru tank	L. Venkataramaraz	14 Feb 1887 and 11 March 1888	8th June/88.
8. Do Do	Do	16 June/88	22 Septr/88.
9. Constructing sluice at the head of East Bank Canal	H. Venkataruthnam	3 Decr/88	26 Decr/88.
10. Repairing Atkur Escape	P. Subbiah	10 Decr/88	23 Jany/89.
11. Repairs to Perikedu Bridge	Rami Muthadu	23 Decr/88	23 Jany/89.
12 Do to Pottipadu Escape	Do	10th Decr/88	23 Jany/89.
13. Repairs to Budhavaram Escape ~~annual repairs to Masulapatam~~	D. Nagaya	10 Decr/88	23 Jany/89
14 Annual repairs to Masulapatam Canal 2d reach	S. Subramanya Naidu	15 Decr/88	16 Jany/89.
15 Constructing Landing stage below anicut at Bezwada	G. Sunyasee	14 & 16 Augt/88 and 2d Septr/88	26th Decr/88.
16. Repairing Vellatur tank	G. Chendraya	14th Novr/88	15 Jany/89.
17. Excavating Kistna East Bank Canal	M. Ethirajulu Pillay & Co	26th Octr/88	4th Decr/88

42. Measurements in measurement books were compared with measurements in bills and measurement lists and found to agree, measurements are now duly cancelled both in measurement books and measurement lists by red ink cross lines. A Rubber stamp would be better.

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43. The Budget Registers are in order but no register of liabilities is maintained.

44. Pass Books were produced for all deposits in the Savings Bank but the Register ordered in code para 1896 is not maintained.

45. The consolidated Return of Tools and Plant was compared with the several Sub Divisional returns and Superintending Engineer's return. In regard to mamooties, the several Sub Divisional Returns show a total number of 562 in the Division while the consolidated return shows 568. The difference 26 mamooties are reported to be with the northern Sub Divisional Officer who, however, does not acknowledge them. The return for the current half year has been opened and posted to end of January 1889.

46. There are three returns one of Provincial Tools,

one of Irrigation and one of famine tools but none of them include printing type now in use in the Printing office attached to the Sub-Division Workshops. An expenditure of nearly Rs 1250 has been lately incurred on this type.

47 The balance of stock under small stores is Rs 179 in excess of reserve limit, while under metals it is Rs 13604-14-11 in excess. Steps should be taken to reduce the excess balance or cover it by sanction. The stock accounts are in order.

48. The Register of printing press jobs opened last year (para 61 of last report) is not now kept up. The only records now kept are

(1) Invoice book in which all jobs turned out in the Press and sent to parties concerned are entered and (2) Bill book. The bill book shews the particulars of the jobs done for private parties and the amount to be recovered for each such job. The recoveries are not made in advance but sometime after the finished job is handed over to the parties concerned, as for instance:-

Copies of proposal forms of Bezwada Club were handed over to Mr A. M. Hayes on the 17 December 1888 but recovery made on 19 January 1889.

Work done for Bezwada Municipal Chairman and handed over on 21st January 1889 was paid for on 2d February 1889.

3531

In the former case, the bill shews only Rs 0-12- whereas according to the Sub Division cash extract the recovery is Rs 0-13-10; the difference is said to be the cost of paper purchased for printing the forms which has yet to be paid for.

49. Para 54 of last report. The expenditure of the steamer "Alexandra" on working days from April 1888 to January 1889 inclusive amounted to Rs 264-5-4 while the expenditure on idle days during the same period amounted to Rs 338-8-0 or 74-2-8 in excess the steamer remained idle for 246 days during the period i e from 1st April 1888 to 31st January 1889.

50. The workshop disbursements are now made by the cashier of the Division as suggested in para 15 of the last report and an imprest of Rs 100 is also given to Sergeant Humbly the Superintendent in charge of the workshops to enable him to make urgent petty payments and also to pay coolies &c who absent themselves on the day fixed for

payment of coolies by cashier. The workshop accounts which are compiled in the workshops were examined and found in order. The initial accounts are also in good order. Debits to General charges were analysed.

51. The workshop accounts excepting (form No. M9) do not receive any attention from the Divisional Accountant.

52. With reference to para 52 of last report a subsidiary sawpit suspense account has been opened under manufacture. This account is debited with the wood issued and labor employed in sawing and credited (by debit to stock) with value of outturn. The rate at which sawn timber is charged to jobs is fixed at Rs 2-8-0 per cubic foot.

53. The claims to travelling allowance of office and petty Establishment from April to September 1888 inclusive were as far as possible audited and found correct. The memos of claims do not shew the movements of the individuals making the journeys and their claims could not therefore be satisfactorily audited.

54. The record of service and military history sheet of Serjeant Humbly R.E. Supervisor 1st Grade are not filed in the Executive Engineer's Office. They are stated by Serjeant Humbly to be in Bangalore. Under code para 733 the papers should be filed carefully in the Executive Engineer's office and kept up to date. Serjeant Humbly has been in the Division for several years but no steps have been taken to get his History sheet &c

55. In the case of twenty one service books the attestation was by subordinates and others not in charge of the Division.

56. The service books of D. Appanna Lock lascar Nidumolu and G. Ratnam Delta lascar were not produced, having been sent to Sub Divisional Officers concerned for reattestation of the entries on the 1st page thereof.

57. As regards the "Boat Office" there seems no reason to account for expenditure and receipts on this account differently in different divisions. As the boats are mainly used for the purpose of carrying materials, their working expenses might perhaps be debited to Manufacture

4/12982/89

(and carriage) of stock, outturn being credited to that head, as in the Godaveri Eastern Division, though if the expense and outturn of each boat is separately accounted for, it will mean no doubt much more accounting than there is at present.

3rd [illegible] to S.E. II
[illegible] 1514

ENCLOSURE
17 OCT 89

58 The office seemed most untidy. The room in which the undersigned worked was extremely filthy, the table covers when shaken raised dense clouds of dust and an almost intolerable stench.

Dowlaishwaram
3rd March 1889

(Sd) H. Raines
Inspecting Officer.

Gen 4
PW 11659
89

No 875 dated 21st June 1889

Forwarded with the accompanying summary and remarks for the information and orders of Government.

2. Special attention is invited to Items 3, 5, and 33 which relate to irregularities ~~noted~~ noticed in last report also.

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Kistna Eastern Division Summary of Inspection Notes dated 3rd March 1889

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
1	4	Salaries irregularly paid before submission of salary bill to Examiner for audit.	473 (2)	The Executive Engineer should explain this non-observance of the code rule and report what steps he has taken to prevent the irregularity occurring in future.
2	5	First charges for pay and allowance of officers transferred to the Division including those of the Executive Engineer himself paid before audit; and in one of the cases, before inclusion in salary bill.	473 (7)	Do
3	6 7 9 11	Frequent double charges and excess payments for labour		The overpayments should be explained. Double payments were also noticed in last report. It seems probable that the frequency of such cases would be reduce if personal responsibility were enforced.
4	8	Payment made for labour without name of payee being entered in Nominal Muster Roll		Requires explanation. The Executive Engineer should inquire into the matter and report.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
5	12	Arrears of one Muster Roll not brought forward in next and unnecessary preparation of a fresh Nominal Muster Roll for payment of arrears.	Form M 4 Rule 8	As soon as a Nominal Muster Roll for a period is closed and labour paid, the arrears due for labour should be brought into the Nominal Muster Roll for the next period in Part II. It is not necessary to prepare a separate Roll for arrears alone. The Executive Engineer should see that this is attended to in future, his attention was drawn to the point in last report.
6	14	Delay in paying for daily labour in three cases.	Form M 4 Note 5.	The delays seem excessive and to require explanation.
7.	15	Discrepancy in the outlay on two works as shewn in the Register of works owing to outlay debitable to one work being wrongly charged to the other		The discrepancy should be rectified and the Executive Engineer should report accordingly.
8	16	Failure to record certified copies of bills in Divisional Office. Such copies being kept in the Sub Divisional Office	1644 1818.	The question of the cases in which certified copies should be kept, and to what extent,

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
9	17	Want of a record in Divisional Office of the details of payments made to piece workers by Sub Divisional Officers.	1644	will be at once taken up and submitted for orders with reference to G.O. 2932 W dated 5th November 1907. Pressure of other work has led to its being overlooked.
10	18 22 23 25.	Delay in adjustment of arrears due to labour outstanding more than 6 months.	1750. S.O. 430 of 1688	The arrears should be credited to Provincial Revenue, such sums (arrears due to labour) lapse after six months.
11	19	Irregular debits to contingencies of estimate of a charge for maintaining the telephone line between Bezwada and Setanagaram	936.	The charge should have been shown as a distinct item in the ~~amounts~~ accounts of the work with a note to the effect that it was to be met from the provision in estimate for contingencies.
12	20.	Failure to enter certain materials received as shewn in ten-day report in the work abstract in one case and consequent disagreement between materials actually at site and as shewn in accounts.		The discrepancy should be rectified 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.
13	21	Failure to show quantities of work done in work abstracts for works costing Rs 2500/- and under, owing to failure of Sub Division officer to enter quantity of work done in ten-day reports in the case of work done by Departmental agency	1760 / V	The Executive Engineer should look into this matter and report. He should insist on Sub Divisional officers furnishing the required information in future. If quantities are not given, it is impossible to complete the work abstracts and to prepare completion reports when the works are completed.
14	24	Failure of Accountant to check statements of actual balance of materials at site of works submitted by Sub-Divisional Officers monthly with work abstracts.		The Accountant's attention should be drawn to this. All statements showing actual balances of materials at site of works should be checked with the accounts and any discrepancies inquired into and rectified at once.
15	26.	Delay in adjusting the value of materials at site of work issued to other works	1874 1877 (2 and 13)	The failure to adjust should be explained. The Executive Engineer should have the requisite adjustment carried out and report accordingly.
16.	27.	Failure to show receipt of certain materials in a ten-day report.	1752	The Executive Engineer should state whether the Portland cement cannot have been charged to the work.
17	28 29.	Discrepancies in the accounts of materials at site of two works.		The discrepancies should be inquired into and rectified and the Executive Engineer should report when this has been done.
18	30.	Failure of Executive Engineer to be present at the inspection though he was at Head Quarters at the time		I am not aware of any ruling which requires the presence of an Executive Engineer during an inspection of his office. There can be no doubt that as far as the inspection is concerned it would be an advantage if he could always be at his office for a certain time each day, and especially on the last day, but other considerations may make his presence inconvenient or impossible. In such cases it might be well that he should state at the time the reason which makes impossible for him to be present. 17
19	30.	Cheques granted by Executive Engineer on bills checked by Accountant and	311 (1)	It seems desirable that the Executive Engineer should state whether the procedure adopted has been correctly described

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
		sent to Executive Engineer's house; such bills, as a rule, not being accompanied by measurement lists and failure of Executive Engineer to initial a bill paid by himself.		by the Accountant. The Executive Engineer is responsible for all such disbursements as he is required under the rules to satisfy himself of the correctness of the claim before making any payment.
20	34	Details in a chellan sent by Lock Superintendent of toll collections incorrectly entered in one case.		This appears to be an isolated case.
21	36	Issue of a toll ticket without the owner surrendering previous toll ticket and failure to issue a duplicate toll ticket in lieu of a lost one.	Navigation Rules Rule 34	The owner of the boat should have obtained a duplicate toll ticket when he lost the original and should have paid the fee of Rs 2/- for it. The fresh ticket should not have been issued without the recovery of this fee.
22	37	Failure of Accountant to check Navigation receipts.		Will be reported on separately.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
23	38	Non-recovery of wharfage fees on account of goods laden and unshipped at the Bezwada lock.		The orders of Government on the subject of wharfage fees, which was stated to be under consideration in G. O. No 3638 W dated 17 November 1888 are awaited.
24	39	Failure to use printed form of certificate of permission to occupy berm lands and to maintain a record in Divisional office of berm lands ~~leases~~ leased out	G. O. 235 I 15-3-82	The Executive Engineer should report why a Register is not maintained in the divisional office and why the printed form of certificate is not used. The rules approved in G. O. No 235 I of 15 March 1882 (code paras 5 and 6 of C. E. note) from the Chief Engineer for Irrigation should apparently be codified.
25	41	Delay in billing for measured work in 17 cases	1824	The delays seem in most cases to be excessive and to required explanation
26	43	Failure to maintain a Register of liabilities.	1595	The Register should be opened out and the Executive Engineer should report when this has been done.
27	44	Failure to maintain a Security Register	1896	Do

17 OCT 9

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
28	45	Discrepancy in the number of mamooties as shewn in the Divisional Return		The discrepancy should be inquired into and rectified and the Executive Engineer report accordingly. The Executive Engineer should also explain the submission of a Divisional return not correctly representing the facts according to the Sub Divisional Returns on which it is nominally based.
29	46	Failure to bring printing type to the Tools and Plant return of the Division		The Executive Engineer should explain why printing type are not brought on his return.
30.	47	Balance of stock under "small stores" and "metals" in excess of the reserve limit		The Executive Engineer should report the steps taken by him to reduce these balances.
31	48	Delay in recovery of payments for work done by the Bezwada printing press for private parties.		Charges Cheques for printing should it is thought be subject to the rule Rate of prepayment which obtains in the case of workshop jobs, and contributions for works. The general principle is that the public funds are not to be advanced for private purposes.
32	51	Workshop accounts not sufficiently attended to by accountant.		The question of uniform accounts for all workshops will be considered separately. 353
33.	53.	Failure to show movements of Lower Subordinate, Office and Petty Establishments in the memos of claims for travelling allowances.	531.	This is necessary as otherwise the inspecting officer will not be in a position to audit these claims. The Executive Engineer should report the steps taken to ensure the required particulars being recorded in future.
34	54	Record of service and military history sheet of Serjeant Humbly R. E. Supervisor 1st Grade not filed in Executive Engineer's Office.	733.	The Executive Engineer should take steps to obtain the Military papers of Serjeant Humbly and have them recorded in his office and report accordingly.
35	55	Service books irregularly attested by subordinates and others instead of by the Executive Engineer in 21 cases.	864.	The service books should be attested by the Executive Engineer himself, the head of the office in a P. W. Division. He should report when all service books have been attested by himself. 19
36.	56	Two service books not produced at the inspection owing to	864	This was irregular; the service books should be attested by the Executive Engineer himself, and

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
		their having been sent to Sub Division office for re-attestation		he should take advantage of his tours of inspection to do this.
37	57	Necessity for a uniform system of accounting for outlay and receipts on boats		The boat account should be treated as a manufacture account, working expenses being debited to stock. Sub head manufacture and outturn credited to the same subhead.
38	.	Dirty condition of the office		Seem to require Executive Engineer's attention.

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

R
7/6.
R 21/6

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

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20

Item No.

37

3

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
				2nd Enc to SE II c No 1516 K 10.10.89

ENCLOSURE
17 OCT 8

Enc
PW 4657
89

No. 4840.

From,
Major L. Langley R.E.
Executive Engineer
Eastern Division Kistna.

To,
The Superintending Engineer
2nd Circle.

353

Enc
PW 4657
89

ENCLOSURE
17 OCT 8

Dated 7th
Despatched Do. } February 1889.
Received

Sir,

In reply to your No 123 dated 13th Dec last forwarding the enclosed petition with a translation for report I have the honour to bring to your notice that the petition is a fictitious document. It could not have been written by a coolie as it purports to have been because in the first place the writing is too good, & in the second there is an allusion to the Inspecting officers from Madras which shows an amount of knowledge that no coolie could possess. It is supposed that Mr Todd did not

2) notice

notice these points, but the writer who translated the petition must have noticed them, & I think Mr Todd should be asked if his attention was drawn to them. The Cashier has prepared two statements, one showing coolies charged in excess of the general muster of all the coolies under the Anicut Supdt from beginning of March to end of November, and the other showing names of coolies charged twice over on the same date & on two different works under the Anicut Supdt for the same period. If you think fit to take action on a petition which is obviously a concocted one these statements may be sent to the Anicut Supdt for explanation. The Cashier prepared two similar statements last year by Mr Hayes's orders for January 188 & a portion of March 188. Satisfactory explanation of the apparent discrepancies were given in the one case by Mr Moss, in the other by Mr Joyce.

I have &ca

(Sd) L. Langley Major R.E.
Executive Engineer E.D.K.

True Copy.

L. Langley Major R.E.
Executive Engineer E.D.K.
27/9/89

No 3004

From
Major L. Langley R.E.
Executive Engineer
Eastern Division Kistna

To
The Superintending Engineer
Second Circle

Enclosures 4.
1 Examiner's Inspection Notes
1 Summary of Inspection Notes
1 G.O.
1 Copy of this office No 4040 / 7.2.89

Dated 26th }
Despd. 28th } September 1889.
Recd.

353

Sir,

In returning herewith the enclosures of your endorst No 832 P.S. dated 13th July last, I have the honour to furnish the following information on the several points therein alluded to.

Item No 1. As it takes from three to four weeks generally to audit bills in the Examiner's office it is obvious that a delay of a day or two in forwarding salary bills to the Examiner is of very little importance. There seems to be no object whatever in insisting on the observance of the rule mentioned. The rule in this office is to draw cheques according to the office copy of the salary bill, on the 1st of each month, the fair copy being ready for signature a day or two afterwards. If the observance of the rule mentioned by the Examiner is insisted on pay cannot be drawn, as it should be, on the first of each month.

(2) The rules on this subject seem to require alteration. If I had not drawn a cheque for some portion of my pay for January I should have received no pay from the beginning of January to the beginning of March, when the audited Salary bill for January was received back from the Examiner. There is no bank here & I do not see why I should be expected to carry about with me enough money to last two months. Mr Mildred's case was that having just landed in India he was absolutely penniless. Supervisor T. Subramanayya Aiyar was relieved on 26-1-89 & joined this Division on 31-1-89. I disbursed his pay for 27th – 31st January on his

representing

representing that he was in need of money. This amount was charged to Mis. Advances. His claim was not included in salary bill for January because he arrived after the bill had been prepared.

3. Copy of this office No 4840 dated 7-2-89 is enclosed.

4. The case is under investigation & the result will be reported.

3531

5. This is now being attended to more strictly.

6. Under enquiry. The result will be reported.

7. The discrepancy has since been rectified.

8&9. The question of the cases in which certified Copies should be kept in Dvl Offices having subsequently been settled in G. O. No 1712 W dated 28th June last the necessary action has already been taken for such copies being kept in the Division office.

(10.) Will be attended to

(11.) Noted.

(12.) 8 Candies of lime were transferred from Bridge on Lazzabanda Drain to Constructing Bridge on Vadlamannad Affluent and a tenday Report with Refund statement was sent by Sub Dn. officer for adjustment. The accounts having been closed before receipt of these documents the adjustment had to be carried out in the accounts of the following month. Hence the cause of discrepancy in the former month.

(13) In para 4 of this office Circular No. 1165 A d/ 16th June 1888 orders were issued to Sub Divisional officers to exhibit in Daily reports for all works estimated to cost Rs 200/-/- and above the distribution of labour and material by Sub-heads and the quantities executed against each Sub head as well, but this order does not seem to have been rigidly enforced. Sub Divisional Officers' attention will be drawn to this.

(14.) The discrepancy alluded to ~~was~~ occurred before the Separation of Gudivada Dosn. Soonafter its separation in August/88 the discrepancy was ~~soon~~ discovered and rectified in October/88. 3531//

(15.) Owing to late receipt of tenday Report and refund statement the adjustment of material had to be carried out in the Subsequent month. Hence the discrepancy.

(16) The Cement referred to was received for the Head Sluice at Yanamalakuduru and not for the Lock. It was therefore accounted for in the accounts of the former work. Re. 1/-/- paid by Southern Sub Dn. Officer for carting the Cement having erroneously been charged to the Lock, the error has since been rectified. 3531

(17) The Tenday Reports and the materials at site accounts of the two works under reference and also of some other works are not correctly prepared and punctually Submitted by Northern Sub Dn. officer. It has therefore been found impossible to secure comparision between them and work abstracts. The subject being under reference it is hoped that the discrepancies will soon be rectified.

18. The Inspecting Officer was present at the office on the afternoon of the 22nd February & in the forenoon of the 23rd. On the afternoon of the 22nd I was too unwell to leave the house, otherwise I should of course have been present at the office. I thought the Inspecting Officer was aware of this. On the morning of the 23rd Inspected works on the other side of the river, & as far as I remember I was not aware that the Inspecting Officer was in the office.

19. Bills are received by me from Sub Dn Officers, with measurement sheets. As soon as they are received I send them with the measurement sheets to the Accountant for check & return. He returns them to me, with the measurement sheets invariably, & I then draw cheques. The Accountant denies having told the Inspecting officer that measurement lists are not sent me as a rule.

All bills paid by me are carefully examined by me before payment & calculations are roughly checked by me also. I cannot say what "signs" the Inspecting Officer expects to discover on bills of their having been seen or examined by me. The bill alluded to is, I suppose, a duplicate, which I may have forgotten to initial. All original bills which are paid by me are not only signed by me but they also bear the number and date of cheque in my writing. I do not know if the Inspecting Officer requires any more signs of examination. He appears to have been ~~made~~ under a series of mis-apprehensions regarding the payment of bills in this office.

20. Requires no reply apparently.

21. Noted. Extract of the remark will be communicated to the Subordinates concerned for strict attention in future.

22. ———

23. ———

24. It is not known why the form of permit referred to has not been adopted. In the absence of any specific orders on the subject no register has been maintained in the Division office.

25. These cases are under investigation &

will be reported on when full informa-
tion has been received.

26 & 27. The Registers referred to have
been opened.

8. The discrepancy has been inquired
into. A separate report will be submitted.

9. Printing type has not been brought on
turns in previous years. It is not known
why. It will be included in the return for
the half year ending 30th September 1889.

. Please see G. O. No. $\frac{2185}{W}$ dated 12th August/89
which sanction to cover the excesses has
been given. The balances are being reduced
far as possible, but such reductions must
subject to the requirements of works.

The remark ~~will be~~ has been communicated to
Officer in charge Northern Sub Dn. for
formation and guidance.

It is apparently unnecessary when they
llow their superior Officers (either upper-
bordinates or Engineers) whose journals
ll show clearly their movements. In
other cases the required particulars have
been given.

34. The papers have been written for & will be recorded when received.

35. A report will be submitted accordingly.

36. Noted. I was not previously aware that any Service books in the Division required attestation.

3531

37. The system referred to will be adopted.

38. Better arrangements would have been made for the convenience of the Inspecting Officer if I had not been too unwell to attend to the matter. As regards the dirty condition of the Office but little can be done. During the dry months the wind off the river bed blows a very fine dust thro' the Office the whole afternoon, & as the Office is far too small it is necessarily very untidy & very dirty, as there is not sufficient room for records & papers, & they cannot be conveniently moved for cleaning the Office, as there is no place where they can be put. The Office will be pulled down in a few months & a new one will be constructed.

I have the honour to be
Sir
Your most obedient Servant
26
L. Langley Major R. E.
Executive Engineer Edk

5/12

EXAMINER
17 OCT 1889
ENCLOSURES
P. W. ACCOUNTS

SUPG. ENGINEER'S OFFICE
No. 1298 KS
30 SEP 89
P. W. D.
SECOND CIRCLE

Sent Encl to 6th E II No. 1514 KS
10.10.89

From

The Ex Engineer,

Kistna Eastern Divn

To

The Supdtg Engineer,

II Circle

Encl
PW 9637
89

Dated 26th September/89

No 3004. Encls 4

Eastern Division Office -
Dy Examiner's Notes of -
Inspection of the - Replying
to the remarks made in the

No. 1514 KS
10.10.89

3531

Encls - 3.
1 Ex. Engr's letter
No 3004 with Encls
26.9.89
1 Dy Examiner's Inspn
Notes
1 Summary

Supdtg. Engineer's remarks where necessary on replies of the Executive Engineer for Notes of Inspection of the Deputy Examiner on the Eastern Division, Kistna, inspected on the 22nd & 23rd February 1889

Item 1 — Explanation not satisfactory. The Executive Engineer has been directed to observe the procedure laid down in para 473 (2) of the P.W. Code.

Item 2 — do — do Para 473 (7) do

Item 3 — The excesses in double payments are quite insignificant - only Rs. 13 on total payment of probably Rs. 20,000, which payments were made in cash. It is impossible to ensure absolute accuracy except by judging.

27

Item 4 — Result of the enquiry awaited.

Item 6 — do —

Item 17 — do —

Item

(Encl 3) 4 Pds 5/12 M 5/12

Item 18 — The Division Officer's explanation is considered satisfactory.

Item 24 — The use of printed forms of certificates of permission to occupy berm lands, as also the maintenance of a record of such lands leased out have been ordered.

Item 25 — Result of enquiry will be awaited.

Item 28 — Separate report awaited.

Item 38 — The Division Officer's explanation is considered sastisfactory.

Supdg. Engr's Office,
2d. Circle, Bezwada
10th October 1889

Superintending Engineer,
II Circle.

H.
8-10-89

27

11659
P.W. No. 4637

No. 4697 Cd/ 16 October/89

To
C

For perusal and return and favour of further remarks if necessary.

15.10.89

No. 1744 d/ 5.12.89.

To W.

Returned with the following remarks:-

2. Item I of summary. It is presumed that the rule is now observed in accordance with directions given by the Superintending Engineer. If the Executive Engineer has any complaints to make regarding the time taken to audit salary bills he might be asked to make it separately.

3. Item 10. Further report of the adjustment having been made might be awaited.

4. Item 18. The procedure described by the Executive Engineer seems perfectly satisfactory.

EXAMINER
No.
17 OCT 1889
ENCLOSURES
P.W. ACCOUNTS.

From
The Supdg. Engineer
2nd Circle

To The Chief Engineer
P.W. Dept.

SECRETARY TO GOVERNMENT
14 1889
P.W. DEPARTMENT, MADRAS.

Dated 10th October/89.
No. 1514 K1
w. Encs 3

Eastern Division Office
Notes of Inspection
by the Dy Examiner
Of the — Replying to
the points noticed in —

TO

(Enc 3) 4 Obs 5/12 5/12.

5. Item 28. The promised separate report will be awaited.

6. Item 29. Will be checked on receipt of the return for the half year ending September 1889.

7. Item 33. The Executive Engineer might be asked to see that the code rule on the subject is observed: after which, if he thinks it worth while, he might submit through the Superintending Engineer any proposals he may wish to make for any alternative procedure which will fulfil the requirements of test audit and control as laid down by the Government of India.

8. Item 34. The Executive Engineer might be asked to report whether the military papers have been received and recorded in his office.

9. Item 35. The promised report might be awaited.

10. Item 36. A report of re-attestation of service books by the Executive Engineer himself might be asked for.

11. Items 4,8,17 and 25. Further report might be awaited.

12. Other items require no further remark.

C.

(Enc 3) 4 Obs 5/12 5/12.

P.W. No. 1165

(29)

Recd. 6. 12. 89

Enclos 5

~~Entry~~

Recd 12-89

No. 3531 W. d/ 11th Decemr. 1889

B

The Exr's remarks will be communicated to the Supg. Engr. II Circle for attention

WCB
7.12.89

Recd.
8.12.89

S.E. II Circle D 12/12

S. E. II Circle

Exd 12/12 J. 12/12