(1) பக்கங்களின் எண்ணிக்கை 40.

(2) புதுக்கித் திருப்பிய நாள் 7-90.

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

Pw துறை

அரசாணை எண். மு. கோப்புத் தாள் எண். 2549 ம	அச்சகம் பலவகை
நாள் : 25-9-1890 ~~198~~.	

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

ஆவண. கா-1—18,006—15-6-87.

1/7549

Notes of the inspection by A. Lainier Esquire of the Office of the Executive Engineer Kistna Eastern Division at Bezvada on the 10th to 12th February 1890.

Mr W. A. Jopp, Executive Engineer 4th Grade (temporary) took charge from Major L Langley, Executive Engineer 1st Grade on the 8th Instant M. R. Ry M A Jeyaram Pillai Accountant 4th Grade is the present Accountant having taken over his duties from M. R. Ry K. Jagannadham Pantulu on the 11th November 1889.

2. The Division was last inspected by an accounts officer in February 1889 vide G O. No. 1788 W. dated 5th July 1889.

3 The Sub Divisional arrangements are as follows:—

Sub Division	Officer in charge of Sub Division	Head quarters.
(1) Northern Sub Division	Mr C J Ussher Assistant Engineer 1st Grade	Bezvada
and (2) Southern Sub Division	Mr C Mildred Assistant Engineer 2nd Grade	Masulipatam

Both the Sub Divisional Officers have drawing accounts.

4 The Imprest holders are as follows—

(A) Recouped by Executive Engineer — Amount Rs

(1) Mr. J. Hannan Superintending Engineer — 100/-

(2) Mr. A. J. Arundel Collector of Kistna — 200/-

(3) Sergeant F. H. Hambley R.E. Supervisor — 100/-

(B) Recouped by Northern Sub Division Officer

(4) M. R. Ry. P. Venkatasubbiah Chetty, Anicut Superintendent — 800/-

(5) Mr. H. N. Joyce, Supervisor — 500/-

(6) Mir Sadderuddin Saheb Overseer — 500/-

(7) M. R. Ry. C. A. Venkataramiah Naidu Delta Superintendent — 150/-

(C) Recouped by Southern Sub Division Officer

(8) Mr. D. Donohoe, Overseer — 200/-

and (9) Sheik Hussain Saheb Delta Superintendent — 50/-

5 The Collector of Kistna holds an imprest of Rs 200/- for the conservation of the Palace and Fort at Kondapalli from the 14th June last from which date no accounts have it is

Accounts Please see letter on subject of imprest & reply thereto 7/25

stated, been rendered 7/25 to the Executive Engineer.

6 With reference to para 4 of the last inspection report salaries are still irregularly paid before despatch of the salary bills to the Examiner's Office code 473(2). Disbursement takes place immediately after the bill is signed by the Executive Engineer.

7 Where payments have to be made by the Divisional Office, bills (both original and copy) accompanied by measurement sheets are sent to the Divisional Office, the Southern Sub Division Office sending them by Lock tappal while the Northern Sub Division Officer through the piece workers concerned, which latter course appears objectionable code 1005 (Standing Order 360 dated 30 May 1898).

Please take these new registers opened & observe the 7/1925

8 No Register of cheques drawn but not paid away in Form No M 3 A. is maintained the explanation offered being that there is no necessity for such a Register. It was however observed that cheques are not always sent to payees on the day they are drawn, as the

following instances will show

(a) Cheque No 48 H dated 27 July 1889 was despatched to the payee's address on the 29 July 1889.

(b) Cheque No 27 H dated 7 September 1889 was despatched on to the payee's address on the 9 September 1889

(c) Cheque No 28 H dated 14 September 1889 was despatched to the payee's address on the 16 September 1889.

(d) Cheque No 11 H dated 17 December 1889 was despatched to the payee's address on 18 December 1889

9. Cheques are freely sent to piece workers by post, some of the cheques being for large amounts (for instance cheque No 41 H dated 15 July 1889 for Rs 2475-5-4). Attention is invited to the orders of Government contained in G O No 2855 W dated 13 September 1888 with reference to which cheques can be sent by post only to parties having established place of business and fixed postal addresses and

in cases in which cheques are sent in payment of the full amount of the bill drawn by the payees themselves and as to which there is no dispute.

10. Transfer payments are not advised as promptly as required by code para 1882. The following are a few instances of delay in advising transfer payments.

Reference to Advice No	Date of payment	Date of advice	By whom payment made	Extent of delay
73	12 November	19 November 1889	Divisional Office	7
74	1 November	25 November 1889	Do	24
78	19 November	28 November 1889	Southern Sub Division Office	9
104	8 January	23 January 1890	Do	15
106	10 January	27 January 1890	Workshop Superintendent	17
111	23 January	5 February 1890	Ancient Do	13
112	23 January	5 February 1890	Do	13

11. Transfer payments advised to this Division for adjustment are also not promptly accepted as the following instances will show

(1) A payment advised to this Division by the Kushikulya Division on the 9 January was accepted on the 20 Idem.

(2) Also a payment by Kistna Western Division and

advised on the 22nd January was only accepted on the 1st February 1890.

(3) Similarly a debit advice from Vizagapatam Division dated 31st January 1890 was accepted on the 3rd February 1890 or nearly a month afterwards.

12 The Cashier has given security Rs 200/- his appointment was made expressly and solely for the payment of local labor there being very many local payments. The advantage expected* from the responsibility for all payments resting on one man was obtained, and it is not known why the Cashier was taken off his legitimate work to assist in the Office. He was appointed not as an office clerk but as a Cashier and now except the charge of the Executive Engineer's cash book and chest (the which is usually held by a clerk) he has hardly any duties such as those for which he was appointed. The following statement shews what portion of the local payments in March and December 1889 were made by the Cashier

*See paras 13 and 14 of the inspection report of 1888.

Above is after this notice was taken and no longer under his hands but he devotes himself to making payments as instructed by me or any order issued separately to take his orders from me. If you cannot get an answer some one in place of the cashier you will write and ask for an explanation and should this be found to be necessary you will be prepared to receive a satisfactory letter. [illegible] 7 days

Statement showing the Labor paid by Imprest holders and by the Cashier Kistna Boutan Division.

Month.	Mr. H. of Foyer Superintendent Head quarters	Workshop Superintendent	Precinct Superintendent	Dy Sub Divisional Officer	Total
	Payments for Local Labor	Payments for Local Labor	Payments for Local Labor	Payments for Local Labor	Payments for Local Labor
	Imprest holder / Cashier	Imprest holder / Cashier	Imprest holder / Cashier	Imprest holder / Cashier	Imprest holder / Cashier
	Rs A P	Rs A P	Rs A P	Rs A P	Rs A P
March 1889	2 2 0	2 2 0	2 2 0	2 2 0	2 2 0
	- - -	34 14 4	5 5 7	3 4 3 10 6	4 3 9 1 10
	- - -	- - -	- - -	- - -	- - -
December 1889	1 4 2 12 1	19 6 5 11	2 0 6 1	1 6 5 12	1 4 9 0 9
	- - -	- - -	- - -	- - -	- - -

13 The system of accounting for navigation receipts is the same as last reported, (para 32 of last report). The Anicut Superintendents Cash Book was examined with the counter foils of licenses granted by him and with the chalans received from the Lock Superintendents. Also the Lock Superintendents chalans were compared with the originals of toll tickets issued by them, and nothing noteworthy was found in the matter of granting licenses too the practice is the same as before. The navigation accounts are not checked by the Accountant (see also item 22 of summary of last inspection report).

14 No orders appear to have yet been passed in the matter of recovery of wharfage fees on account of goods Laden and unshipped at the Bezvada Lock and no such recoveries are made. The matter was brought to notice in the last two inspection reports (para 38 of Inspection report of February 1889 and para 11 of Inspection report of February 1888).

15. As regards leasing out of Berm lands there is no change in the old practice which still continues. With reference to para 39 of last inspection report a register of berm lands leased out is maintained in the Divisional Office, but printed forms of certificate referred to in last report are not yet used.

16 Annual repairs to Masulipatam Canal

1888-89 Estimate Rs 24,160

The two items of arrears referred to in para 18 of the last inspection report have not yet been adjusted though a report was made that they had been adjusted (vide Executive Engineers letter No 5027 of 8 February 1890 to the Examiner of P. W. Accounts) as suggested by the Examiner in his remarks against item 10 of the summary of the last report. These items were last shown as arrears, in the work abstract for March 1889 and in preparing the work abstract for the following month these were omitted as being in connection with the annual repairs work of the previous year. The

arrears of one annual repair work should be brought forward as such in the accounts of the work for the following year.

17. In the same work there were several other items of arrears at the end of March 1889 and these being paid in the following month were taken into the account of the current year, the value of work done being increased which is incorrect. Such items of arrears should have been shewn separately.

18. Similarly in the case of the stone manufacture at Bezvada, the arrears of the previous year were brought into the current year's accounts as they were paid the value of work done being increased. The necessary corrections in this and other cases should now be made.

19. Clearing rubbish and opening new quarries at Sitanagaram Estimate Rs 1800

There are arrears of Rs 3-1-1 outstanding in the accounts of this work since February 1888. This money should be credited to Revenue.

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20 Constructing Executive Engineer's Office at Bezvada Estimate Rs 9,486

There is a discrepancy in the materials at site account of this work between the amount shewn in work abstract for December 1889 and that acknowledged by Sub Divisional Officer as per his statement of actual balance at end of that month 2283 cft of gravel was supplied by supplier Layakoti Mallayya in December 1889 but have not been taken into account by the officer in charge of the work. The discrepancy will now be rectified.

21. Constructing Assistant Engineer's quarters at Bezvada Estimate Rs 5400.

In the case of this work also there is a discrepancy between the balance of materials at site as shewn in work abstract and register of works and that acknowledged by the Sub Divisional Officer the difference being in the following items

As

As shewn in Work Abstract.

(1) Gravel cft _____ 270

(2) Flat tiles No. _____ 22050

(3) Teak wood cft _____ 39

Items (1) and (3) were received during the month of December 1889 and item (2) was received in November 1889 and these have not been acknowledged by Sub Division Officer who has been written to

22 - Similarly there are small differences in the materials at site accounts of the following works also and these will be adjusted at an early date

(1) Constructing Yanamalakuduru Lock Estimate _____ Rs 17,195.

(2) Constructing Boat basin at Bezvada Estimate _____ Rs 51,860.

(3) Constructing Chatta parru outlet Estimate _____ Rs 7,731.

and (4) Alteration to West Kommileru aqueduct Estimate _____ Rs 18840

23 × 1/2549 × ×

+ 24 Excavating Irrampudi drain Rs 5160

A part of this work which up to March 1889 had been done by Piece workers Venkayya, A Venkatachalapati and M. Venkatarat-nam, the bills being made in and the payments to these joint names was on the 10 June 1889 measured by the Delta Superintendent S. Ranganayakulu Naidu and afterwards on the 13 and 14 idem check measured by Mr Mathews the Sub Division Officer. Regarding the work thus measured the Delta Superintendent seems to have been uncertain who did it, for he called upon the 3 above mentioned Piece workers to know in whose names the bill should

be made. They named one M Venkatappiah a brother of one of the above 3 Piece workers but the Sub Division Officer sent up the bill for payment by the Executive Engineer, without giving any name, explaining his inability to fix upon the rightful recipient of the money. On M. Venkatappiah claiming payment from the Executive Engineer that officer in his ck. 2596 of 3rd September 1889 declined payment to him the reason apparently being that no contract or arrangement had been made with the claimant for execution of the work in question.

25 But although nothing subsequently arose to establish the claim of M Venkatappia and although the work in question was then finished, the Executive Engineer Major Longley R E on the 9th December 1889 caused an agreement to be executed with the said M Venkatappia for the

8/2549

work in question apparently in order to justify payment to the said M. Venkatappia, and payment was accordingly made to the said M. Venkatappia on the strength of the said agreement on 17th day of December 1889 the amount being Rs 2128.

26. There is nothing apparently on record to show that M. Venkatappia had any connection whatever with the work up to the time when he stepped in as claimant for payment and it is strange that neither the Delta Superintendent nor the Sub Divisional Office knew who actually did the work or under what circumstances M. Venkatappia was nominated to be paid for it. The original measurement sheet and bill submitted by the Sub Division Office are not on record, copies only being available. The measurement book was not in the office.

27 The Travelling Allowance journals of office and petty establishments were audited

and found generally in order. The new journal forms are being used since December 1889 but some of them are not countersigned by the controlling officer the Executive Engineer.

28. Service books are still being attested by Sub Divisional Officers the following books have been sent to Sub Divisions for the purpose and consequently could not be produced at the inspection. On this point attention is invited to para 55 of the last inspection report.

(1) Syed Buran Ancient Lascar
(2) P. Narsimhulu Do
(3) N. Venkata Subbarayudu Assistant Clerk Ancient Office
(4) Mr. U. N. Joyce Supervisor
(5) S. Lakshmana Lock Lascar
(6) A. Venkataratnam Do
(7) K. Rangiah Do
and (8) D. Lakshmikantarow Clerk

29 × × × ×

Please see with the C.O. attached the books sent for inspection also the reasons

30. With reference to para 46 of the last inspection report printing type has since been brought on to the Tools and Plant Return but in such a way as to render the entry perfectly useless for purpose of check etc. The entry in the Tools and Plant return runs thus:- "Printing type English and Telugu 1" The description and the weight of each kind of type should be on record for verification from time to time especially as the entire plant and stock of the printing press is likely to be sold ere long.

31. The initial accounts of the Sub Divisional workshops at Bezwada were examined. A subsidiary saw pit account is maintained. Cash realised by sale proceeds of rubbish wood etc is credited to general charges, it is thought

ib

it should be credited to the new pit suspense account. Debits to General charges were analysed and nothing noteworthy was found. The workshop accounts are still kept independently of the Divisional Account.

32. The accounts of the Steamer 'Alexandra' were examined. A ledger is now maintained shewing the expenses under main heads such as crew, fuel etc and earnings. A way book is also kept. The entries in these books are generally made in pencil. Recoveries from private parties for using Government steamer are generally made promptly though not always in advance. There are no outstanding recoveries on this date except one. The amount involved being Rs 18 being the charges for keeping the steamer under steam on account of one G. Krishna row. The subject is under correspondence but the amount is stated to be irrecoverable.

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33 With reference to para 48 of the last Inspection Report and the Examiner's remarks in the summary item 31, it was observed that in the case of the following printing jobs from private parties etc recoveries had been made not in advance but some time after the job was finished and handed over to the parties concerned.

Name of party for whom the job was executed	Amount involved	Date on which job was handed over	Date of recovery
(1) Mr Darlymple Navy Salt Department	1—4—0	23 July 1889	9 October 1889
(2) Depôt Store keeper	1—8—0	16 September 1889	8 January 1890
(3) Mr Norton Police Inspector	1—8—0	30 September 1889	2 November 1889
(4) Mr Darlymple Navy Salt, Department	0—12—0	4 September 1889	28 Nov 89.
(5) President Taluk Board Bezwada	55—2—0	8 November 1889	14 Feb 1889.
(6) Do	6—12—0	4 November 1889	14 December 1889
(7) Bezwada Municipality	17—4—0	5 November 1889	14 Dec 89.
(8) Messrs Ethirazulu Pillaiyar	11—4—0	14 December 1889	21st and 290 Dec 89.

For another job done for the municipal chairman at Bezwada no recovery has as yet (14th February 1890) been made although the job was completed and handed over on the 10th Instant.

34 Printing jobs turned out when sent to indentors are entered in an invoice book with foil and counterfoil. The foil is sent along with the forms or whatever it is printed, the indentors acknowledgment being ~~received~~ obtained on its back. According to invoice No 114. 600 notice forms in English and 800 notice forms in Telugu have lately been printed and supplied to Messrs Ethirazulu Pillai & Co whose acknowledgment is on record. The bill should now be made out for them, and amount recovered.

35. In the Miscellaneous Advance Account of this Division there is a sum of Rs 2-6-0 outstanding on the date of inspection representing value of 13 service books but only 12 blank service books were produced. It was found that the discrepancy is due to the value of a service book supplied to Lascar Adappa Venkia in May last being credited to Provincial Revenue in April 1889 instead of to the head to which the cost of purchasing was debited viz Miscellaneous advances. The necessary write back should now be made.

36. Budget Registers are in order but the Register of liabilities which was opened in September 1889 is not properly kept up. Large supplies of stores to the extent of Rs 1450 have been received from the D & W Stores but these have not formed place in the Register.

37. Moreover the figure shewn against line 10 of the Return of Grants for 10th January 1890 does not correctly represent the unadjusted balance according to the Register of liabilities.

38. Pass Books were produced for all deposits in the savings bank except one viz for the deposit of Rs 500 lodged by storekeeper Mr D Harper. This pass book is said to be with the Post office since December last

having been sent for with-drawing the amount with a view to redepositing it in the name of the Executive Engineer

39 with reference to Examiner's Circular No. 33 of 1889 pass books are now in the name of the late Executive Engineer Majis Langley &c. It is thought that to avoid mistakes there should be no mention in the pass book of any particular Executive Engineer's name.

40. The Register of buildings was examined. The following buildings handed over to this Department in May last are not entered in the Register.

(1) Station house at Gouravaram

(2) Police barracks and Magazine at Jagayapeta

and (3) Station house at Vettatore.

The residence for the Executive Engineer which was lately completed and is now occupied by that office is also not traceable in the Register.

41 The Divisional code is kept up but a note should be made in some convenient place in the code of the No. of the last standing order pasted so that one can see at a glance how far the code has been brought up.

42. No action appears to have been taken on the Examiner's Circular No. 35 of 1889 regarding the system of ~~building~~ binding monthly accounts. The old system of keeping all the Schedules of one kind together for one year is still continued. Vouchers are still kept with work abstracts.

Signed A. Lawrie
Inspecting Accounts Officer.

No. 2576 d/6-5-90.

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

2. Special attention is invited to items 2 and 10 of the summary which relate to irregularities noticed in the last Inspection

Report and have not apparently received attention. Also item 10 of last report (item 11 of this) has not been effectually attended to.

Division Victoria Eastern. Summary of Inspection Notes dated the 12th February 1890. (C. No. 93.) 13/2549

Item No.	Para. of Inspection Notes	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
1	5	An imprest account not operated upon for seven months.	1737	The Executive Engineer should consider whether the Imprest account may not be closed
2	6	Salaries irregularly paid before despatch of salary bills to the Examiner & A/c. Accounts for audit	473 (2)	The Executive Engineer should report whether the code rule is now strictly followed
3	7	Both original and copies of bills and measurement books sent by Sub Divisional Office to Divisional office by tappal and in some cases by Piece workers	1818	Apparently there is not the slightest objection to sending both copies by tappal (or in any way other than by the hand of the contractors or piece-workers) <u>provided the contractors do not want the originals given to them</u>; but the practice of sending both copies by the hand of the contractors etc is very objectionable, and the Executive Engineer should take steps to stop it and report accordingly.
4	8	Failure to maintain the Register of cheques drawn but not paid away in Form No. 3 A.	1704 A & C	The cheque should not be considered as paid away and entered in Cash Book until actually delivered to the payee or posted to his address. The Executive Engineer should see that a Register in Form No. 3 A is opened out and cheques entered therein until actually paid away and he should report accordingly.

14/2559

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
5	9	Cheques sent by post freely and without proper precautions	1744B Note	Cheques should not be sent by post to payees not having fixed postal addresses and established places of business. The Executive Engineer should see that the code rule on the subject is attended to and report accordingly.
6	10 and 11	Delay in advising and accepting transfer payments.		Requires explanation.
X 7	12	Cashier taken off his legitimate work assists in the office.	1770 15 1775	Cashiers are appointed to do the duties of cashiers and if not required as cashiers they should be got rid of. If the Executive Engineer's clerical establishment requires strengthening he should apply for sanction for the necessary increase. It is not legitimate to strengthen the clerical establishment by employing as a clerk a man who was sanctioned for a totally different purpose. It seems desirable that the Superintending Engineer should report as to the necessity for cautioning the cashier.
8	13	Failure of accountant to check navigation receipts		This matter is separately under consideration.
X 9	14	Failure to recover wharfage fees at Bezwada Lock		Noticed in last report. Apparently the Superintending Engineer has not yet reported regarding the levy of wharf fees at Bezwada.
10	15	Failure to use the prescribed form of certificate of permission for occupation of lands.	//	This point was also noticed in the last report. The Superintending Engineer explained that orders were issued for the use of this form. The form is still not used in spite of the Superintending Engineer's orders.
11	16	Failure to adjust arrears due on labor.	// 1750	This irregularity was noticed in the last inspection. The Executive Engineer explains that the irregularity was remedied and the adjustment was effected. But it would now seem that the Executive Engineer's report was not correct. The Executive Engineer should explain.
12	17 and 18	Arrears of previous years incorrectly shewn in the accounts of the subsequent year.		Should receive Executive Engineer's attention. The erroneous debits should be written back and avoided in future.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
		by increasing value of work done in that year.	1301 Note B (1)	
13	19	Delay in adjusting arrears in a work		The delay should be explained, arrears adjusted and report made accordingly.
14	20 and 21	Discrepancy in the materials at site account of a work as shewn in the work abstract that acknowledged by the Sub Divisional Officer in charge and that shewn in the Register of works in two cases		The Executive Engineer should rectify the discrepancies and report accordingly.
15	22	Differences in the materials at site account of works in four cases.		The Executive Engineer should explain and adjust the differences and report when all that is necessary has been done.
16	24 to 26	Agreement irregularly taken from a Piece worker after the completion of a work to justify payment apparently disputable		The actions of the Executive Engineer seems to have been very strange and irregular, and the Superintending Engineer might perhaps inquire into the matter with a view to the prevention of similar irregularities in future.
17	27	Failure to countersign journals of office and Petty Establishments	531	The Executive Engineer should explain the omissions and report whether such journals are now being countersigned by him.
18	28	Irregular attestations of service Books by Sub Divisional Officer and non-production of eight Service Books		The Service books should be attested by the head of the office who in the case of a S/w Division is the Executive Engineer. The Executive Engineer should therefore himself attest all the service books in the Division and report accordingly.
19	30	Omission to shew the description and weight of each kind of type in the Probs and Plant Returns		As long as the type is retained it should presumably be entered fount by fount, and by weight, i.e the weight of each fount should be given.
20	31	Irregular credit of sale proceeds of sublish wood to "General charges" instead of to the suspense head "Saw Pit"		It would be more correct to afford credit to the "Saw Pit" account to which the full value of timber was originally debited.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
21	32	Fraiture to recover Rs 18 from a private individual for using steamer "Alexandria"		The Executive Engineer should explain the non-recovery and state the result of the correspondence
22	33 and 34	Fraiture to recover in advance from parties concerned the cost of private jobs undertaken in the Printing Press		As long as the press is kept up the Executive Engineer should observe the rule which prohibits work being undertaken from private persons without pre-payment He should report whether the rule is now being observed
23	35	The value of a Service Book credited to Provincial Revenue instead of to Miscellaneous Advances to which it was originally debited		The erroneous credit should be written back and report made accordingly
24	36	Register of Liabilities incomplete	1595	Should be completed and report made accordingly
X X	25 39	Pass books for securities deposited with the Savings Bank are in the personal names of the late Executive Engineer and not in the official title	796 as modified by Standing Order 979 dated 20th May 95	In the circumstances it seems desirable that Major Langley, who is now on furlough, should be instructed to furnish at once a sufficient authority to enable the Executive Engineer to obtain a transfer of the deposit to himself under his official title. The code rule seems quite clear and there should not have been any such confusion.
26	40	Register of buildings incomplete	975	Should be completed and report made accordingly.
27	41	Fraiture to indicate the number of Standing Orders pasted in the office copy of the code	4	A note should be made on the fly leaf of the code giving the number of Standing Orders pasted in
28	42	Monthly accounts not bound but irregularly filed	Examiner's Circular No 35 of 1889	The Executive Engineer should explain why the accounts were not bound in the manner instructed in the circular quoted and he should report what has now been done to put matters right.

Major A.C.
Examiner of L. W. Accounts
Madras

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

SUPT. ENGINEER'S OFFICE
21 MAY 90

Pw. Dist
866/90
22-5-90

17/3549

Letter from W. Joppe Esquire, Executive Engineer, Kistna Eastern Division, to the Superintending Engineer 2nd Circle, dated 29th August 1890 No. 2735.

With reference to your Endorsement No. 524 K.D. of 28th May last herewith returned, I have the honor to reply to the items in the Summary of Inspection Notes of 10th to 12th February 1890.

Item.

1. An advance of Rs. 200 was made to the Collector, Kistna District, for conserving the old palace and fort in Kondapalli in 1889-90, but the accounts were received only in August/90 with an unspent balance of Rs. 17-4-9. The imprest of ~~Rs.~~ 200 has now been closed.

2. The Executive Engineer signs the pay abstract first, sends away for despatch, and then begins

to draw cheques for the disburs=
=ment of salaries. It is supposed
that there is no objection to this
course & that the rule does not
mean that the cheques are not to
be drawn till the next day.

3. From the Southern Sub Dn.,
there was not a single case in
which both copies were sent by
the hand of contractors, but from
the Northern Sub Dn. whose head
quarters are close to those of the
Executive Engineer, there were
a few cases of the kind, but orders
have been issued prohibiting such
procedure.

4. The required register has
been opened in manuscript form
in which cheques issued, but not
paid away are entered but the
cases have hitherto been very few.

5. At the request of the Southern
Sub Dn. Officer, cheques have
been forwarded to addresses
of certain piece workers in
duly registered covers. They had
no recognized place of business
but yet the cheques found the
other addresses. The Code rules
on

on the subject will be attended
to.

6. The instances of delay in
accepting transfer advices
are not of frequent occurrences.
As a rule they are accepted
as early as possible. The cases
of delay quoted by the Deputy
Examiner were exceptions to the
General rule.

7. The cashier has now been
engaged in making payments
outside, and is not permitted
to do office work.

Since the appointment of the
cashier he was doing his work
in the office except on the occa=
=sions in which he had to make
payments in Workshops and was
of great assistance, but as he is
now engaged on his legitimate
duties, the office establishment
should be strengthened if punc=
=tual despatch of accounts is
desired. An application has
accordingly been made in this
Office letter No. 2,323 d/10th Aug

Supdg. Engineer's Remarks

I Concur with the Exe=
=cutive Engineer

9. No definite orders appear to have been received authorizing the recovery of wharfage. As soon as the new Canal & Ferries act comes into force, attention can be given to this point. At present there appears no powers legally attached to the Executive Engineer for enforcing the collection of wharf fees.

10. Orders have now been issued that the form of permission as prescribed in G. O No. 235 I, 15-3-82 should be adopted.

11. A list of all the arrears due was made out for adjustment but in that list two items were omitted by oversight. At the time the report was made that all arrears were adjusted, the omission was not known. Hence the report made proved incorrect.

The two items have, however, now been adjusted.

12. The erroneous debits were written back in the accounts for February/90, & the rule that the arrears of privious years should form a distinct sub-head in the maintenance Estimate, is more

more generally understood now.

13. The delay was due to the non-appearance of the parties to whom the sum of Rs 3-1-1 remained to be paid and the rule that the wages remaining unpaid for more than 6 clear months should be dealt with in the manner laid down in the Code para 1750, does not appear to have been so generally understood as it is now. The arrears were adjusted in the accounts for February/90.

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14. The works to which the materials at site and the discrepancies therein belonged were the Executive Engineer's quarters & those of assistant Engineers & not Executive Engineer's Office as erroneously referred to in the Deputy Examiner's report. The discrepancies were all adjusted, the accounts of the works closed & the completion Reports have been sent in.

15. The 4 cases referred to were those in which the subordinates concerned failed to bring into their account certain materials received from

from others & issued by them. Cases of this nature are not of unfrequent occurrences. Of the 4 cases referred to, discrepancies in two have been adjusted & those in the other two were also adjusted, but fresh dis= =crepancies have been noticed & are being enquired into.

1. Yanamalakuduru Lock:—
Differences were adjusted & accounts closed. Completion Report sent on 24-7-90.

2. Boat basin:— Differences were adjusted.

3. Chataparru outlet —
4. Tammileru aqueduct } The differences noticed at the time of inspection were adjusted.

16. For the work referred to in paras 24 to 26 of the Deputy Exa= =miner's report, there were, as observed from the records, three piece workers whose accounts were settled up to the end of March/89. Further works were being executed & the Sub Dn. Officer & the Delta Superintendent apparently were under the impression that the same men were doing the work as before. As however, when the bill was to be made out, those three men disclaimed all concern in the execution and declared one Imandapakala Venkatappiah, a brother

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brother of one of the 3 piece workers as the man who executed further work. As the records shew the Sub Dn. Officer sent a bill with= =out any name but recommending Mr. Venkatappiah for the payment. The Delta Superintendent seems to have subsequently found out that Mr. Venkatappiah was the proper man who executed the work & recommended payment to be made to that man only. All work was not completed by this man, there remained sectioning to be yet done. An agreement was taken from him for the further work to be done & payment made to Imandapakala Venkatappiah by late Major Langley. To prevent recurrence of similar circumstances instructions have now been issued prohibiting Overseers & Delta Supdts. from carrying out works until after they have taken agreements from the individuals & obtained Executive Engineer's approval to them.

Noted

17. The journals of office and petty establishments are now being countersigned by the Exe= =cutive Engineer.

18.

18. The attestation by the Sub Dn. Officers has since been stopped. The Executive Engineer himself attends to it now.

19. The description and the weight of each kind of type will be shown in the Return for the half year ending 30th September next.

20. The sale proceeds of rubbish wood that may hereafter be realized will be credited to Sawpit account as suggested by the examiner.

21. Y. Krishna Row was requested to pay Rs 18 being the charge for keeping the steamer "Alexandra" in readiness for his use. He has hitherto made evasive answers & he has again been requested now. As soon as his reply is received a special report will be made.

22. The Press establishment has since been abolished, and no work of any kind is executed in the press.

23. The value of a service book erroneously credited to Provincial Revenue has been written back in the accounts for July/90.

24. It has very often been found difficult to ascertain the value of articles indented for on Public Works

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Works shops, Madras &c, and so requisitions are sent without any estimated value being entered. It was in this way that an estimate for metals was forwarded, and till the bill came in for Rs. 14,500, it was not known what the value would be. Entries in the register of liabilities without estimated or actual value, are practically of no use and therefore, several indents were not entered in the register. It has however, now been arranged to ascertain at once, when indents are made, the approxi= =mate value, and bring into the regis= =ters all indents on account of which adjustments will have to be made. The register has now been completed as far as information for the entries therein made is concerned.

25. Though opened in the name of Major L. Langley in every one of the pass books, entry as follows is made by the Postal authorities.

"Security deposit of Rs.— pledged to the Executive Engineer, Kistna Eastern Dn. by—"

Further reference has been made as to why the name of any particular Executive Engineer entered cannot be scored out & "Executive Engineer" entered at its place.

26.

26. The register has since been completed.

27. The posting of last standing orders received has now been noted in the fly leaf of the code.

28. From April/89. the monthly accounts have since been bound, those relating from April to September/89. in leather bound books & those of the subsequent months in expanding cover boards as the services of a binder were not available. The accounts however have all been arranged and bound into monthly volumes as prescribed in the Examiner's Circular No. 35 of 1889.

No. 1487/K

Submitted to the Chief Engineer P. W. Department, with reference to G. O. No. 1388 W. of the 17th May 1890 with the Undersigned's remarks against Items referred to him in para 2 of the G. O.

Supt'g. Engr's. Office,
2nd. Circle Bezwada.
9th September 1890

Superintending Engineer,
II Circle.

8/9/90

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P.W. Cir. II Sect.

6282

10 SEP 1890

From

The Supdg Engineer
II Circle

To

The Chief Engineer
P.W. Dept

Encl: 2

Dated 9th Sept 1890

Rd 24-9-90

No. 1487 K.S. dtd

By Examiner's Inspn Note of Kistna Eastern Division - Inward & Engrs Explanation for points noticed in the

No. 3753 C - 15-9-90.
3577 C - 8.4
3151 C - 25-7-90
1378 W - 17.5.90
3531 W - 11-12-89.

No. 3753.C dy/15 September/90

To C

For favour of remar

MWn
13.9.90

Dy

No. 5685 dy 23-9-90

To W.

Returned with the following remarks-

2. Item 19 of the summary. This will be looked into on receipt of the half yearly return of tools and plant for 30th. September 1890.

3. Item 21. The promised report might be awaited.

4. Item 25. The Executive Engineer might be asked to report again after the accounts of the security deposits have been opened under the official designation of the Executive Engineer Kistna Eastern Division, see code para 790, (standing order No.979).

5. The other items of the summary call for no remarks.

Offg.C.

22/9

Dy 23/9
(rec'd)

No 2545 to dft 25 September 90

PUBLIC WORKS DEPARTMENT.

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PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following

From the Supdg Engineer II Circle No. 1487 K.S.
dy 9th Sept. 1890

Office note from the Examiner P.W. Accts No. 5685
dy 23rd Sept. 1890

The Examiner's
Office note read above
is communicated to
the Superintending Engineer
II Circle for information
and guidance.

Dy 20/9

25.9.90

Supdg Engineer II Circle

Examiner P.W. Accts.

fo. 2549 W. of 25th Sept.

1902 Oct 9.