(1) பக்கங்களின் எண்ணிக்கை 42

(2) புதுக்கித் திருப்பிய நாள் 11|90

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

PWD துறை

(8)

அரசாணை எண். / மு. கோப்புத் தாள் எண். 1376

அச்சகம் / பலவகை

நாள் : 2-5-1892 19

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

21 Sheets

ஆவண. கா-1—18,006—15-6-87.

D.V

Chellan

Government of Madras.

1892

P. W. DEPARTMENT.

CURRENT No. 3221

1376/1

From The Suptg. Engineer 2nd Circle

ENCLOS.—5

No. 3161 Ks

Dated 22-3-92

Received 25-3-92

No. 105 W d/ 11-1-92
5629 C d/ 14-12-91
and file.

SUBJECT.

Summary of Inspection notes of the Dy Examiner of P. W. Accounts, Madras of Kistna Eastern Division.

Communicating Kistna Eastern Division officers letters replying to the remarks made in the —

DISPOSAL.

No. 1577 C dated 25-3-92

To C

For perusal and for favour of remarks.

3/3 d 25/3 (Sd) OVB
Dul

1376/1

Copy of a letter from I. S. Sherlock-Hubbard Esq. Offg. Examiner P. W. Accounts, Madras, to the Exe. Engr. Kistna Eastern Division dated 18th December /91 No. 7911

1376/2

Under the orders of Govt., as contained in G. O. No. 3405 W. dated 17th Decr. 1891, the following changes of procedure should be observed with effect from 1st January 1892:—

1. The second cash-book ordered in Appendix L, para. 2, should be discontinued, and all transactions should be recorded in one cash-book under the respective columns, "Cash" and "Bank or Treasury".

II The prohibition in para 1602 A, against the receipt in cash of dues to Government, is removed.

III Orders for payment of contractors' and other bills should be recorded on the bills themselves, without the use of the form of Payorder, in trefoil, prescribed in Appendix L para 10.

IV The restriction, imposed in para 1344 A, against getting certain descriptions of work done by piecework, is removed; and it is left to Executive Engineers to get any kind of work done either by piece-work or by contract, at their own discretion

(True Copy)

25-2-92

Executive Engineer

Compd.
26-2-92

No. 5885

Kistna Eastern Division
Office, Bezwada
22nd/29. February 1892

From

W. Josse Esqr.
Executive Engineer
Eastern Division, Kistna

1376/3

To

The Superintending Engineer
2nd. Circle

Sir,

Referring to item 6 of the summary of the Inspection Notes of this Dn. by the Dy. Examiner of P. W. accounts dated the 5th. December 1891, I have the honor to state that I agree in the opinion of the Examiner namely that a Police guard for the safe custody of the large balance of cash with the cashier the keeping of which is unavoidable should be employed for the following reasons—

(1) That the cashier has to make payments almost daily, on an average from Rs. 250 to 300 a day.

(2) That, on certain days, he has to pay Rs. 800, 900 and 1500 and so on & that the largest payment made by him on one day that is on 7th. March 1891 was Rs. 3292

(3) The closing date of the transactions of the sub Treasury

at

at Bezwada being the 21th of the month, large sums of money to the extent of 2 or 3 thousands have necessarily to be kept with him to meet payments during the remainder of the month.

(4) That, on account of his being required to make payments, at times, late in the evening which is unavoidable in the interests of the state, he is obliged to return to Office, during nights unaccompanied by any escort to restore the balance of cash into the chest.

(5). That to meet payments during my absence from Head Qrs, I am obliged to draw out cheques beforehand & deposit them with him.

(6) That at present there is only one watcher maintained at night time.

II In these circumstances, I request that, under P. W. Code para 1632, you will be good enough to obtain the requisite sanction for the necessary strength of Police guard.

I have the honor to be
Sir,
Your Most Obt. Servt.

L. Dopp
25-2-92
Executive Engineer

Compared
Oct
24-2-92

1376/4

SUPG. ENGINEER'S OFFICE
3/2727
3 MAR 92
SECOND

EXAMINER,
No.
28 MAR 1892
ENCLOSURES
P. W. ACCOUNTS.

From
W. Jopp Esquire
Executive Engineer
Kistna, Eastern Dn.

To
The Supg. Engineer
II Circle

Dated 22nd
Despd. 29th } February /92
Recd. }

No. 5885.

Summary of the Inspection Notes of Kistna Eastern Dn. by the Deputy Examiner of P. W. Accounts — Furnishing a report about the remark in the Item 6 of the —

24
Pd 2727/92
4338

No. 5886

Kistna Eastern Division
Office, Bezwada
25th/29th February 1892

From
W. Jopp Esqr.
Executive Engineer, Eastern Division, Kistna

To
The Superintending Engineer
2nd. Circle

1376/3

Sir,

Referring to para 7 of the Examiner's Summary of Inspection of my Office by the Deputy Examiner dated 5-12-91, I have the honor to state that I have 14 imprest holders in direct account with me, in addition I have myself to keep my own cash book and that of the Cashier which includes payments made in various Subdivisions. The average number of vouchers involved by these transactions is 600 monthly.

2. Each voucher of my own cash book & such of the vouchers of the cashier's as require my previous orders for payment are initialled or signed by me but not those of imprest holders.

3. The vouchers referred to by the Examiner as not having been initialled by me are nominal muster rolls and petty vouchers paid (1) by Imprest holders (2) by the cashier

(1)

(1) Vouchers of imprest holders

All imprests in the division are, under orders of the Superintending Engineer, recouped by me in order to relieve the Sub division Officers of a portion of their work. not with the object of making me personally responsible for every payment made by the imprest holders; such payments are properly & legitimately made by the imprest holders on the order and responsibility of the Sub Division Officer concerned; the vouchers are checked in my Office as to arithmetical correctness for which the divisional accountant is responsible.

Such as these, already bearing the pay order and initial of a Sub Division Officer, cannot I think require that the Executive Engineer should also initial them. The mere initialing of some 600 vouchers would, even if it is a mere matter of form, take up very large portion of my time; but if it is intended to signify a thorough examination of the vouchers initialled, it is quite an impossibility that I can do this as well as my other work.

(2). Vouchers of the Cashier's Cash book passed by Subdivision Officers such as muster rolls and petty Vouchers.

These also have been passed & initialled by a properly authorized Officer. I check the cash book of the cashier generally once a week, together with

all the vouchers, though I do not initial them for the reason given above as also in consideration of their large number

1376/6

4. In these circumstances, I request that you will be good enough to obtain orders of Government exempting me from what appears to me, the needless work of initialling so large a number of muster Rolls & petty vouchers which already bear the initials of a responsible Officer resulting in a waste of time that I can little afford.

I have the honor to be
Sir,
Your Most Obt. Servt.

Executive Engineer

[illegible] 26/2/92.

2/1727 hs/92

EXAMINER, P. W. ACCOUNTS
No. ....
28 MAR 1892
ENCLOSURES

From

W. Jopp Esquire
Executive Engineer
Kistna Eastern Dn.

To

The Supg. Engineer
II Circle

Dated 25th }
Desp. 29th } February /92
Recd }

No. 5886

Summary of the Inspection Notes of the Dy. Examiner of P. W. Accounts Madras —— Replying to para 7 of the ——

Notes of the inspection by Mr M. H. Gaynor, Officiating Deputy Examiner, of the office of the Executive Engineer, Kistna Eastern Division, at Bezwada, on the 30th of November and the 1st to 4th of December 1891.

1376/7

Executive Engineer. 1. Mr W. Jopp Executive Engineer 3rd Grade (Sub Pro Tem) is still in charge of the division. He was present at the inspection.

Accountant. 2. M. R. Ry G. H. Raghavendra Row Accountant 5th Grade has been in charge of the accounts since August 1891.

Last Inspection. 3. The office was last inspected by an accounts officer in February 1890. See G. O. No 1388 W dated 17th May 1890.

Arrangement for disbursement of money. 4. The following are the arrangements for the disbursement of money in the Division.

I Officers having drawing accounts.

	Name	Rank	Charge	Treasuries on which draws.
1	W. Jopp Esquire	Executive Engineer 3rd Grade Sub Pro Tem	Division	Masulipatam Huzur and Bezwada Sub Treasury of the Kistna District and the Cocanada Huzur and Ellore Sub Treasury of the Godavari District.
2	A. C. Pereira Esqr	Assistant Engineer 1st Grade	Head quarter Sub Division	Bezwada Sub Treasury.
3.	Lieutenant J. Labr	Do 2nd Grade	Southern Do	Masulipatam Huzur Treasury.
4	M. R. Ry P. Subramanya Iyer B. A. B. C. E.	Supervisor 1st Grade	Northern Sub Division	Bezwada and Ellore Sub Treasuries.

II Imprest holders

Name	Rank	Impreat held under	Amount	Remarks
J. Hannan Esqr.	Superintending Engineer	Executive Engineer	Rs. 100.	
A. T. Arundel Esqr.	Collector Kistna District	Do	50.	For conservation of the old palace and fort at Konda-palli. Sanctioned in G. O. No. 1237 dated 9th May 1889.
M. R. Ry. S. Kodanda Ramiah Naidu	Temporary Upper Subordinate.	Do	200	
A. Lakshminarasina Pantulu	Delta Superintendent	Do	300.	
Sergeant J. S. Joyce	Workshop Superintendent	Do	100.	
M. R. Ry. Ch. Venkataramiah Naidu	Officiating anicut Superintendent	Do	200	
~~T. Balakristna Iyer~~ T. Balakristna Iyer	Temporary Overseer	Do	150.	
Mr. T. Donohoe	Overseer 1st Grade	Do	300.	
M. R. Ry. K. Kistna Row Naidu	Delta Superintendent	Do	50.	
S. Rangonaikulu Naidu	Do	Do	50.	

Dues receivable

5. The rules in code paras 1602 A-C, relating to the payment into treasury, of dues receivable in the division are not observed. Such dues are collected and brought to account directly by the cashier or Sub-Divisional Officer concerned.

Cash transactions

6. In the case of dues collected directly by the Cashier the ad-interim receipt form No. M 235 is given and a final receipt form No. M 236, is substituted for it in due course. But in the case of money collected by other Subordinates neither form of receipt is used, although code para 1602 C requires the use of the form in these cases also.

1376/S

In general record

7. With reference to rule 17 of the revised navigation rules, published with G. O. No. 2619 dated 21st March 1883 it appears that the Executive Engineer has not yet been vested with authority to enforce the collection of the wharfage fees referred to in paragraph 14 of last report.

8. Two separate cash books are maintained, as is required by code appendix Y paras 2 and 6 but the forms M 232 to 234, 237 and 238, prescribed in the same appendix are not used.

9. There has been some delay in paying the wages of punt crews, for instance the wages of the crews of thirteen punts for the month of June 1891, were not paid until the 1st of August. The delay is apparently due in a great measure to the muster Rolls being in many instances submitted very late to the divisional office. Thus the Muster Rolls in the above instances did not reach the Executive

Engineer's office till after the 25th of July.

10. The amount of cash balances in hands of the Cashier at end of each of the months since April 1891 has been as follows:—

Month.	Cheques			Cash			Total.		
April	-	-	-	365	12	2	365	12	2
May	19	7	8	535	1	6	554	9	2
June	-	-	-	783	10	2	783	10	2
July	445	-	-	532	11	-	977	11	-
August	44	-	-	250	3	8	294	3	8
September	-	-	-	318	1	7	318	1	7
October	-	-	-	589	10	5	589	10	5

The office lascar who sleeps in the office at nights, is apparently the only guard for safe custody of the money.

11. If the amount of balance cannot be reduced, it seems desirable that a police guard should be employed, or that large sums of money should be lodged at the nearest Police station (See Code para 1631).

Adjustment Book

12. Charges for ~~wading~~ loading and ~~carting~~ carrying quarry materials are debited to Stock Manufacture as a ~~direct~~ distinct item. The debit is relieved stet by charge to the works in connection with which the materials are carried, but instead of relieving stock by direct debit to works through the stock accounts the transactions are passed unnecessarily through the adjustment Book and the Cash abstract Book. The correct procedure was pointed out to the accountant and he has promised to adopt it in future.

1376/9

Vouchers

13. Code para 311(I) requires that the responsible officer should initial all vouchers in support of entries made in his cash book. Under this rule the Executive Engineers should apparently initial all vouchers in support of charges made in *his* cash book. It was found, however, that muster rolls and petty vouchers are not so initialled by him. There were 319 such vouchers in connection with the accounts for August 1891. The Executive Engineer states that the number of vouchers is, sometimes, even still greater and that it would be impossible for him, without detriment to his other work, to initial them all.

Register of Cheques drawn but not paid away.

14. The form of register of cheques drawn but not paid away, No. M 3 A, prescribed in Code para 1744 B, has not been maintained since May 1891. Cheques are sometimes drawn by Executive

Engineer and sent to the Sub Division Officers for delivery to the payees concerned. The prescribed form of Register should have been written up in such cases. Executive Engineer purposes to have the register opened out now.

Treasury Pass Books.

15. The Treasury balances were not verified, as it was stated that the treasury Pass Books had not been received from the treasuries.

Expenditure in March 1891

16. With reference to the rule in code para 1256 laying down that every effort should be made to distribute expenditure as evenly as possible over the working season so as to avoid the necessity for rushing expenditure at the close of the financial year, the following table shews that the outlay in March 1891, was considerably in excess of the outlay in any other month from April 1890.—

1376/10

Expenditure

Kistna Eastern Division

Month	Amount. Rs	As	Ps
April 1890	4,124	.	.
May	10,237	.	.
June	40,544	.	.
July	32,432	.	.
August	37,678	.	.
September	23,198	.	.
October	17,585	.	.
November	17,242	.	.
December	15,031	.	.
January 1891	21,258	.	.
February	49,664	.	.
March	52,370	.	.
March (Supplemental)	12,588	.	.
Total	3,33,931	.	.

Bezwada Sub Divisional workshop.

17. Work of the kinds described below is given out in the workshops as piece work and is paid for on bills in Form No. M 14 A. from the divisional office. These bills are eventually returned to the workshop and are finally recorded there, the charges being shewn in lump sum in the List of Vouchers, Form No. M. 64 Part II, Columns 6 and 7, as "Workshop Expenditure". It is a question whether such

bills should not be submitted to the Examiner for audit, with other ordinary piece work bills (See code para 1816). The following are examples of the descriptions of work above referred to:—

Matches (or fuse) making Ry. yds
Carpenters' work, sluice shutters C ft.
Tarring and painting Sq ft
Screw cutting No
Iron-work-bolts lbs
Rivetting shutters No
Hole boring iron work No

18. The Register of arrears of wages due to workpeople, Form No M 24, is kept in very great detail; the register for August 1891, for instance, ~~compares~~ comprises 24 pages. The explanation of this large amount of apparent arrears is as follows:—

19. The workmen are paid monthly— thus the labor employed in July is paid in August, and the ~~other~~ labor employed in August would be paid in September. It follows that the labor for July is considered to be in arrears and is entered in full detail in Part B of the register connected with the accounts for the month of August, and column 4 "amount due" and column 5 "amount paid" are filled in against each man's name. The labor employed in August is then entered in full detail in Part A of the Register, to be brought forward again in the same detail in part B of the Register for September.

1376/41

20. All this writing might be saved by substituting a few simple entries in each part of the Register as follows (taking actual entries from the Register for August as examples)

Part A. Muster Roll for August	Rs 2614-8-11
Add balance unpaid of previous months arrears. (d)	Rs 66-4-5
Total carried to next month's Register	2680-13-4

Part B

	Amount due			Amount paid		
	Rs	As	P	Rs	As	P
Arrears for April (H. E particulars) (a)	.	8	.	.	-	
Arrears for June (H. E particulars) (b)	36	2	7	35	9	7
Arrears for July. Total of Muster Roll	3454	13	10	3389	10	5
Difference July (H. E particulars) c	65	3	5	-	-	.
Total (a+b+c)	101	14	.	35	9	7
Deduct amount paid from amount due	35	9	7			
Balance added to current months arrears (d)	66	4	5.			

21. 15 (Thus) the only arrears to be detailed would be (a) one item in the instance taken as a sample, and (b) comprising 8 items in the same instance, reducing the writing in the register from 24 pages to one page

Saw pit account

22. With reference to G. O. No 2777 W dated 22d October 1891, it was found that the balance at debit of the saw pit account on 1st April 1891 was Rs 3404-6-9 and ~~on~~ on examination by the Assistant Engineer M R Ry R. Sreenivasa Iyengar, it was found that this sum represented good value in planks, scantlings and sleepers. The further debits to this account to end of October amounted to Rs 15,946-12-5 making the total debits to date Rs 19,351-3-2. The total credits to end of October 1891 amounted to Rs 17,889-14-5, leaving a net debit balance of Rs 1461-4-9 1376 12 without actual stock taking, it would be difficult to say now whether this sum represents good value. The fact whether the outturn is being properly valued, can only be ascertained at the next annual stock taking, which will take place probably in March 1892.

Measurement books.

23. Heretofore there were no means of insuring the eventual return of all measurement books to divisional office for record as required by Code para 1756. Books bearing distinguishing numbers are now supplied by Examiner and it is proposed to keep a record in the Executive

Engineer's Office shewing (1) the No of the book (2) the date of issue (3) the name of the individual to whom issued and (4) the date of eventual return of the book, so that there need be no difficulty in future in securing the proper observance of the rule. Executive Engineer quite approves of the proposed arrangement.

Workabstracts.

24. Workabstracts have not as a rule, been completed before submission of the monthly accounts to the Examiner.

25. Work abstracts are kept up under the Executive Engineer's orders in details by sub heads for all works estimated to cost Rs. 2500/- and upwards. In G. O No 3709 W dated 23 November 1888 it was laid down that the powers given to Superintending Engineers or Executive Engineers under code para 1753 to direct that accounts of works should be kept by sub heads should be exercised only for special reasons, and that the orders should be given as seldom as possible so as to relieve the office of useless work.

26. The following items at debit of works are long outstanding in the accounts.

June 1891 — Ellore canal annual repairs — Value of work (dismantling) done on behalf of the East Coast Railway, recoverable from that Railway Rs. 4-4-3"

This should have been adjusted at once by direct debit to the Railway. 1376/13

March 1891 — Constructing Regulator Ayres Canal. Removing rubbish from the broken stone supplied by Rampilla Laksmannah recoverable from the supplier Rs. 0-9-0"

May be written off as irrecoverable, if there is no prospect of recovering the amount.

Service Books.

27. In the case of the following lascars, viz

1. G. Appannah.
2. J. Anganeyulu
3. G. Ramaswamy, who were appointed

on the 17th September 1891, service books have not yet been opened out. It was stated that service books had not been procured and that the necessary entries would be made in them at once.

28. In the case of H. Venkatasubbiah, Delta Superintendent, formerly of the Forest Department and appointed to this department in May 1891, the entries relating to his last appointment have not yet been attested by the Executive Engineer.

29. With the exception of the points noticed in paras 8 and 14 of last inspection report, see paras 14 and 7 above, all matters noticed in that report have received due attention.

Bezwada
5th December 1891 }

(Sd) M. H. Gaynor
Inspecting (Accounts) Officer.

No. 7 S.A. d/ 4.1.92.

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 3 and 8 of the summary which related to matters noticed in the last Inspection Report.

1376/14

EXAMINER
No. 1102 S.A
28 MAR 1892
ENCLOSURES
W. ACCOUNTS

374/21

5.2
PW3224/
4338/92

(C. No. 23.)

Kistna Eastern Division

Summary of Inspection Notes dated 5th December 1891.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
1	5	Non-observance of Code rules in respect of debtors discharging their liabilities to Government.	1602A C	The Executive Engineers should be asked to see that the Code rules are observed in future. 1376/15
2	6	Failure to use ad-interim and final receipt forms (Nos. M 235 and 236) in the case of dues collected by subordinates other than the cashier	1602 C	In the case of money collected by subordinates having an imprest or drawing account Form No. M 235 should be used and this should be immediately exchanged by the payee for a final receipt (Form No. M 236) by the Executive Engineer himself. The Executive Engineer should see that the Code rule is observed in future.
3	7	Failure to recover wharfage fees at Bezwada lock		Brought to notice of Government. It appears from Office Note No. 5629 C dated 14th December 1891 from the Secretary to Government, Public Works Department that it is the intention of the Secretary to Government, Irrigation Branch, to take this matter up before very long.
4	8	Failure to use Pay order forms &c. (Nos. M 232 to 234 and 237 and 238) prescribed in Code appendix	Appendix Z	The Executive Engineer should see that the rules laid down in Code appendix Z are attended to in future.

Kistna Eastern Division

Summary of Inspection Notes dated 5th December 1891.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
5	9	Delay in payment of wages of punt crews in 13 cases.		The Executive Engineer should take steps to prevent such delays in future.
6	10 and 11	Heavy cash balances with cashier not lodged at any police station for safe custody.	1631.	If the amount of balance cannot be reduced, a police guard should be employed or large sums of money should be lodged at the nearest police station for safe custody. The Executive Engineer should attend to this and report accordingly.
7	13	Failure of the Executive Engineer to initial Muster Rolls and petty vouchers in support of charges made in his own cash book.	311(I)	The Code rule should be observed unless and until the Executive Engineer obtain orders of Government exempting him from the operation of the rule.
8	14	Failure to maintain Register of Cheques drawn but not paid away in Form No. XI 3.A.	1744B	This omission was noticed at the last inspection The Executive Engineer should report whether the Register has since been opened.
9	16	Rushing expenditure at the close of the year	1256	Brought to notice of Government.

400—13-8-90.

Kistna Eastern Division

(G. No. 93.)

Summary of Inspection Notes dated 5th December 1891.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
10	24	Delay in preparation of work Abstracts.	1865	The Executive Engineer should see that work abstracts are completed before submission of monthly accounts to the Examiner or if this is found to be impracticable he should represent the matter separately for orders of Government. 1376/16
11	25	Work Abstracts kept by items of work for all works estimated to cost Rs 2500/ and upwards.	1760	This seems unnecessary and the Executive Engineer might consider whether he cannot relieve the office of such useless work.
12	26	Delay in adjusting arrears recoverable in the case of two works.		The delay should be explained, arrears adjusted and report made accordingly.
13	27	Service books not opened in three cases	864	The Executive Engineer should report whether the service books have since been opened.

14

Kistna Eastern Division

Summary of Inspection Notes dated 5th December 1891.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
4	28	Failure to attest an entry in a service book. ...	864	The Executive Engineer should report whether the entry in the service book referred to has since been attested by him.

J. S. Sherlock Hubbard

~~Offg.~~ Examiner of P.W. Accounts
Madras.

20/12 (Enclosure) 23/12

From W. Jopp Esqr, Executive Engineer, Kistna Eastern Division to the Supdg Engineer, 2nd Circle, dated 22. February 1892, No. 5884.

1376/18

Referring to your endorsement No 2527 KS dated 25.1.92 on G.O. No 1056 dated 11.1.92 forwarding a summary of the Inspection Notes of the Offg Examiner, P.W. Accounts dated the 5th Dec 1891, I have the honor to state as follows:—

Items 1, 2 & 4. The Code rules referred to in these items have since been cancelled. Please see copy of Examiner's No 7911 d/ 18.12.91 enclosed.

Item 3. The wharf at Bezwada has not yet been declared a public wharf. It is therefore understood that no fee can legally be levied.

(5) Noted. The subordinate concerned has been given necessary instructions.

(6) A separate report put up herewith

(7) do. do. do. do

(8) The register has since been opened from 1st January 1892.

(10) A major portion of the work-abstracts is completed before the submission of accounts, the remainder being

being left to be done a few days after the accounts. Considering of the large number of Work Abstracts to be prepared monthly on an average about 200, they cannot be completed in time unless an additional Establishment of one clerk is sanctioned, proposal for which will be submitted if considered necessary in order to effect the punctual prepa-ration.

(11) Work abstracts are maintained by subheads for works estimated to cost Rs 2500 & upwards, as such details are I think necessary as a check during progress of works. In this division not long ago the excess over Sanctioned Estimates were the rule & to keep a close & regular watch over the expenditure in detail, so as to put a stop to these excesses, the abstracts have to be kept in detail. The results have been satisfactory in preventing excesses & I prefer to go on with the system unless the Supdg Engineer orders otherwise.

(12) Rs 4.4.3 due by the East Coast Railway adjusted in January 1892

and annas 9 due by Rampilla Lakshmamma recovered in Dec/91.

(13 & 14) Service books have already been opened and the necessary entries made also; what is required is the attestation by the Executive Engineer as regards height & personal marks of the individuals. The attestation in the case of K. Venkata Subbiah, Delta Superintendent & A. Appanna, Lascar has since been made & the same in the case of the other 2 lascars will be done soon and a separate report made. It is not always possible immediately to attest men, who are serving at a distance. This has to be done as opportunity occurs & the earliest opportunity will be taken.

1376/18

Enclo 5
1 Copy of Examiner's letter No $\frac{794}{18-12-91}$
1 Ex. Engr's letter No $\frac{5885}{22-2-92}$
1 Do do No $\frac{5886}{25-2-92}$
1 Notes of Inspection by the Dy Examiner
1 Summary do
5

No 3161 Ws dated 22-3-92

Communicated with enclosures to the Chief Engineer, P.W. Department with reference to G.O. No 105 W d/11.1.92.

2. I agree with the Executive Engineer's opinion with regard to the report made on paras 6, 7, 10 & 11

of the Summary of the Inspection Notes & I request that he may be relieved of the duty of initialling vouchers already so initialled by Sub Division Officers & that a police guard be also sanctioned for his office at a cost of Rs 240 per annum for 2 Constables.

J Hammill

Supdg Engineer
IV Circle

No. 1102 S.A
28 MAR 1892
ENCLOSURES
P. W. ACCOUNTS

No. 583 S.A.G. 22-4-92

To W.

Returned with the following remarks-

(I) Item 3 of the summary. Submitted for orders of Government. 1376/79

(2) Item 6. Orders of Government solicited with reference to code para 835.

(3) Item 7. The replies of the Executive and the Superintending Engineer are in conflict with Madras Code, para 3II I, and Govt. of India code, chapter XII, para 79 A, standing order No.76 dated I6th. July I887, but a separate representation is about to be submitted to Government on this subject.

(4) Item I0. This is a matter in which I can express no satisfactory opinion until after I have had an opportunity of personally inspecting the accounts of the Division.

(5) Item II. I can only say that if every Executive Engineer is allowed to keep accounts of works in as great detail as he considers necessary, irrespective of what the orders of Government require, the demand for additional establishment will be great.

(6) Items I3 and I4. Promised report awaited.

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

C.

22/4
(Encl)

4338

P. W. CURRENT No. ~~3221~~

EXAMINER
No 1102 S.A
28 MAR 1892
ENCLOSURES
W. ACCOUNTS

~~From~~
The Supg Engineer
2d Circle

To
The Chief Engineer
P.W. Dept
Madras

Dated 22nd March 1892
Ry ~~25 · 3 · 92~~
23 · iv · 92
Enclo 5

No 3161 KS

Summary of Inspection notes of the Dy Examiner of P.W. Accounts Madras of Kistna Eastern Dn. — Communicating Kistna Eastern Dn Officer's letter replying to the remarks made in the —

No 1547 C d/ 25 – 3 – 92

To C

For perusal, and for favour of remarks.

OVB
25 · 3 · 92

Dn

~~No 2777 W d/ 22-10-91~~
✓ No 2855 W d/ 13-9-88
✓ „ 3709 W „ 23-11-88
✓ „ 269 C „ 18-1-89
✓ „ 602 W „ 1-3-89
A ✓ „ 1227 W „ 9-5-89
✓ „ 2359 „ 15-3-82
A ✓ „ 2932 W „ 5-11-87
✓ „ 1788 W „ 5-7-89
A ✓ „ 2523 W „ 17-8-88
A ✓ „ 3461 W „ 1-11-88
„ 1383 W „ 23-5-89 ✗
✓ „ 2372 W „ 28-8-89
✓ „ 3531 W „ 11-12-89
✓ „ 260 W „ 27-1-90
✓ „ 1388 W „ 17-5-90
✓ „ 2549 W „ 25-9-90
✓ „ 3280 W „ 9-11-90
✓ „ 113 W „ 14-1-91
✗ ✓ „ 2777 W „ 22-10-91
„ 1781 W „ 27-6-90
„ 1571 W „ 6-6-90 ✗
„ 2348 W „ 29-8-90 ✗
„ 4034 C „ 8-10-90 ✗
„ 4441 C „ 30-10-90 ✗
„ 3187 W „ 1-12-90 ✗
„ 1613 C „ 21-3-91 ✗
„ 2758 „ 29-5-91 ✗
„ 5629 C „ 14-12-91 ✗
✓ „ 105 W „ 11-1-92

PUBLIC WORKS DEPARTMENT.

No 1376 W

PROCEEDINGS OF THE MADRAS GOVERNMENT.

May 2d 1892

READ the following

From the S. E. II Circle — A.E. No 3161 K.S. d/ 22. iii. 92
Office Note from the Ex. P. W. A — „ „ 583 S.A d/ 22. iv. 92

1376 / 20

The Examiner's office note above recorded will be communicated to the Supdg Engineer II Circle with the following remarks:— Item (3) of summary. The question of recovering wharfage fees at Bezvada must await consideration of the general question in the Irrigation Branch. Item (6). The Executive Engineer's letter No 5885 dated 22d Feby. 1892 will be forwarded to the Judicial Dept —

Mo 28/5

in view to the provision of a police guard in accordance with para 1632 P. W. Code, for the custody of the balance of cash with the cashier.

Item (9). Separate orders will be passed on the subject of vouchers being initialled by Executive Engineers.

Item (10). A further report on this point from the Examiner will be awaited.

Item (11). There appears no reason why work abstracts should be prepared in greater detail in the Kistna Eastern division than in other divisions, and efforts should be made to relieve the office of unnecessary work. The Government will not however interfere with the Executive Engineer's discretion in the matter provided that the extra work is not made a ground for applying for additional establishment.

Items (13) & (14). The further report promised by the Executive Engineer in regard to the attestation of certain service books is awaited.

1376/21

OWB 23.4

25-4

25 April

S. E. II Circle
Ex. W. Accts:
Judicial dept.
with one enclosure

24/5

Cn

05 — 11 - p - 92