P. W. CURRENT No. 5775

dated 29th. January 1894 which should be acted up to in future.

Para 22.

Executive Engineer should see that Sub-divisional officers adopt the procedure.

Paras 10 and 56.

As the Superintending Engineer & Executive Engineer are both in accord that it is not feasible at present to dispense with the services of the cashier, the matter may be held in abeyance pending further report at next inspection.

alp.
Offg.C.

Encls 2

Recd: 3.8.94

Enc. 2.

No. 834 W d/ 27-3-93
208 W d/ 21-1-92
132 W d/ 16-1-94
808 W d/ 24-3-94
2551 W d/ 26-9-90
1287 W d/ 23-5-94
2400 C d/ 10-7-94
248 W d/ 29-1-94

Read Circ. 4952 & 5775

No. 2023 W. d/ 14th August 1894.

B.S.

Recorded

the Examiner's remarks being communicated to the S.E. III Circle for attention.

2. The Govt accepts the Suptg. Engineers' opinion that the services of the Cashier cannot be dispensed with for the present

DESPATCHED
15 AUG. 94

Comd 834 1078

INDE

To
S.E. III Circle
S.E. III Circle
[illegible] P.W. Acct.
[illegible] P.W.D.

4. With regard to the matter of 42C the Bill No. 8 made by Overseer Clay did not include previous measurements, nor the measurement book particulars of the bill as it should have, to avoid the discrepancy.

I have the honor to be
Sir
Your most obedient servant
A. Fraser Col. R.E.
Supdg: Engineer, III Circle.

P. W. CURRENT No. 4954

From, Col. A. T. Fraser R.E.
~~The~~ Superintending Engineer,
IIIrd Circle,
Bellary.

To,
The Chief Engineer
P.W.D.
Madras

Dated 2nd July 1894.
Received 4th July 1894.

Enclosures. 1

No. 790

Subject.

Inspection Report of the Kurnool Division

Forwarding replies to the several points dealt with in connection with ——

no 208 W of 21.1.92
" 132 W of 16.1.94
" 808 W of 24.3.94
" 2551 W of 26.9.90
" 1287 W of 23.8.94.

No. 2400 C dated 10th July 1894.

To C

For favour of remarks.

2/7/94

12 JUL 1894
P. W. ACCOUNTS

1/185

Replies to the points noted in the Inspection Report of the Kurnool Division by the Examiner in November 1893 embodied in G. O. No. 808 W of 24.3.94

Para 7 The Sub-Divisional officer is now entrusted with the Remittance book and instructed to obtain the Consolidated Treasury receipt in future

Para 11 The attention of the Sub Divisional offr has been drawn to this matter, but the rule cannot be rigidly observed as sometimes the imprests will be for very small amounts which cannot be recouped by cheque nor by cash owing to the imprest holders being away from the disbur

Para 12. In order to avoid the cash book being filled up with initials all over the accountant does not

not initial Each days' Entries but Enters the head in Cash abstract book in ink where the Voucher is available or pencil if otherwise, to be inked in on receipt of Voucher. This is Considered to be sufficient proof of the Entries having been checked.

Para 14 Sub Divisional officers have been instructed to prepare work abstracts - but the Sub Divisional Clerks will require instruction. This will be arranged for in the best possible way.

Para 15

(1) Rates are now being Entered in their proper place and the register for 1894-95 will be Correctly posted.

2) These are all Contract works and working rates are the Same always.

3) As a rule Entries ~~are~~ are initialled by Executive Engineer. The Small work Register has no place for Executive Engineers initial in Each page; It is therefore done on the first page by noting the date of Examination Each month with initials of Executive Engineer.

4) will now be attended to

5) not understood

6) ~~For~~ Estimates, Register number is always quoted and for appropriation there is no place in the Register to quote authority

Para 16 In G.O No 208 W of 21.1-92 repairs are classed under 3 heads

(1) Annual
(2) Ordinary
(3) Special

The first is plain Enough. What Estimates fall under (2) and what under (3) is not clear - It is

I
is presumed that works of an extraordinary character fall under class (3) and all other repairs not annual fall under (2). The rule by which accounts should be kept by sub heads, it is thought, applies to works which fall under (3). There have been no repair works of extraordinary importance to keep accounts by sub heads. From the G. O. No. 208 W of 21-1-92 it is understood that unless it is declared at time of sanction that accounts should be kept by sub heads detailed accounting is not necessary. Definite orders are wanted.

Para 16 A. The expenditure will be re-distributed by sub works as desired. Even now the expenditure admits of comparison with estimate

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but for each kind of work instead of for each sub work

Para 17 Taluk Cutcherry, Markapur. Work completed and completion report submitted. The excess was sanctioned in G. O. No. 1287 W of 23.5.94

Munsiff's Court at Markapur

Do. on 22.9.93 and accepted by Superintending Engineer. Excess being within 5 per cent.

Repairs to Koilkuntla Taluk Cutcherry

The Superintending Engineer has been addressed to obtain sanction to the excess.

Para 18

(1) Estimate since sanctd. for Rs. 924.

(2) Estimates submitted to the Chief Engineer

3) Estimate has since been sanctioned with sanction of Government.

4) Estimate for Rs 440 has since been sanctioned

Para 19. All Contractor's materials have since been removed from the accounts of Materials at site

Para 20 An account of the materials at site of Thokapully is being received monthly up to date.

Para 22. One copy of the bill is what the Sub Divisional officers were asked for and if they prepare more unnecessarily it is not known in the Divisl office. The Sub Divisional officer should be content with an abstract in the measurement books for his own copy. Even one copy is wanted only for major works when accounts are kept by sub heads and not for other works. This much work cannot be avoided.

Para 29 The Govt Tariff of S. M. Railway although indented for when the Circular was received has not been supplied up to date. because, it has been said it was in print, and copies of the old book were not available. Hence the check referred to was not possible. The same remark was made on Vouchers submitted to Examiner also. All Madras ~~Presidency~~ Railway receipts are checked

Para 25 A Register in the India form has been opened from 1.4 94.

Para 30. Will be adjusted on receipt of complete information from the Lower Sub Divisional officer.

Para 31. There is no mistake. The traction charges debited to the 2d Section relate to such of the wood as was utilized on building in that section and the sale proceeds of the remaining wood credited to the 3d section.

Para 32.

a, b & c clerical errors now rectified

(d) is a mistake of the Examiner's office in not having corrected the Schedule of Expenditure according to Erratum submitted

Para 33. The superstructure having advanced to some extent and the door frames fitted they were left out of accounts and only teak wood wrought and put up taken as material not used and 20 per cent withheld

Para 34. Items 1 & 3 have now been rectified Item 4 requires no correction.

Para 35 The voucher for Rs 50.12.2 (C.O.V. No 67 of August 93) was received during inspection and submitted to the Examiner on 27.11.93.

Para 36. Mistake rectified in Supplemental accounts for March 94.

Para 37. The difference is due to omission to include previous transaction (C.O.V. No 28 of March 93) in the original voucher

Paras 38 & 41. Sub Divisional Officer's attention has been drawn to the necessity of keeping up measurement books properly

Para 39. Final orders about the mode of entering measurements ~~books~~ have been received in G.O. No 132 W of 16.1.94. These will receive attention in future.

Para 42 (a) The total quantity used by Contractor was 5548 cft, out of it 1174 cft was Govt. material and the rest his own. This is ~~not~~ what was meant by S.D. Offr's remark. All the wood work has now been built with the ~~wall~~ work

Para 42 (b) The excess referred to has now been rectified by the Sub Dl. offr in Certificate No 18 of May 94.

(C) The bill includes the measurements made by overseer Mr Clay on 25.3.93 and paid for on C O V No 133 of that month. The measurement recorded in bill No 8 does not include the previous measurements. Particulars of the bill should have been entered in the measurement book to avoid Confusion –

Paras 43 & 44. The accounts are Correct. The omission of the few formal entries in the monthly Returns are now supplied. Sub Divisional officers' attention has been drawn to the omissions. The issue of 11 Mamooties in Head Quarter Stores half yearly return (in April 93) Cannot be traced – There was no such issue at all.

Para 45 All the receipts and the issue of one Jug for water in the Head Quarter Stores have their Corresponding entries in a Separate return kept for the articles in use of the Executive Eng and Divisional office. The issue of 4 Sand Screens was at the time in Correspondence with the Nandyal Sub Dl. officer and settled and brought into the next half yearly return.

Para 47. The Tarpaulin is in the return of articles in the Divisional office. In future they will all be held in the Head Quarter Store Return.

Para 48. Only two books kept and not three Forms will be used in future.

Para 49. A separate application for Sanction of this purchase has been submitted and orders on it are awaited –

Para 50. It was thought monthly entries will do. They will be entered as they become known.

(a) The Rents having been taken into account in bill for November 93 noted in the Service books for that month. They are not omissions

(b) Noted

(c) Since noted except for one year, not found.

d) They are noted across the page as required by article 884 of the Civil Service Regulations. What more is required is not understood.

Para 51. The hour of departure and arrival was required only when an fficer goes out and returns to Head Quarters the next day. Vide foot note B n form M no 152 and in ther Case. The information will however be insisted on in future.

Para 52. The amount has been retrenched in the T. A Bill for March 94

Para 53 A Circular enjoining Sub Divisl officers to make a strict scrutiny of similar claims has now been issued

Para 54. The bills herein referred to are all final. The practice is to make a part payment on every measurement without delay keeping a certain per centage to be paid when sufficient time has elapsed after work is finished to see that there is nothing wrong & when the work is inspected by Sub Divisional officer. The date of bill referred to by the Examiner is that of the second and final bill and not of the first bill after the measurement on which a part payment was made. Hence there is a seemingly great delay. Bills are not delayed in this Division as a rule.

Para 55 - The Register does not provide for the insertion of date of payment by Sub Divisional officer.

Paras 10 and 56. The accountant is assisted only by 2 Permanent clerks and the Cashier. The 4th man is temporary overseer's clerk temporarily attached to the office. He is not now in office. Besides he was employed not solely on accounts work. Mostly he assisted the accountant in performing his controlling duties as the manager of the office as the records and other work were in a very backward condition requiring greater scrutiny and control and now gradually improving. He did also copying work. No Cashier to make payment is required

but whether the present Cashier is called a Cashier or clerk, his services are necessary. The strength of the office cannot be reduced. The circumstances of this Division quite differ from those of any others in the Province. It has the charge of a large Productive Public work traversing two districts Kurnool and Cuddapah. as also of all the works Irrigation or general in the whole Kurnool District consisting of 8 Taluks. This office has therefore to correspond & give and obtain information to & from two District Collectors besides other District officers and the several Revenue De-partmental officers and Tahsildars. It has 5 Sub Divisional officers of its own to correspond with

All this goes to increase the work of this office. Although the out turn does not add much to the Expenditure. Several kinds of statements and other information are from time to time called for by the Collectors with a view to improve Canal or other irrigation. All these necessitate a Comparatively seemingly large Establishment for this Division Executive as well as office.. But it is not large at all Considering the well known unhealthiness of the place owing to which there is always some one in the office suffering from fever or some other ailments so that the working staff will always be less by ~~than~~ one man on the average. Sometimes as many as 3 or 4 men are laid up with fever for some days.

During the last 2 years the following men had to go on long leave leaving out absences for Short period on the ground of Sickness alone.

P. Venkatrayalu Ex late accountant Kurnool Division	10-11-92 to 9.5.9
C Varadarappa Mudr Head Clerk	19.3.93 to 15.6.93
Do Do	15.5.94 to 14.5.94
V.D. Krishnasami Chetty Cashier	24-2-93 to 24 $\frac{4}{93}$
P Veloo Mudr clerk assisting accountant	7 $\frac{11}{92}$ to 4 $\frac{2}{93}$
D. Israel Pillay Ex overseers clerk working in Do office	26 $\frac{1}{93}$ to 2 $\frac{6}{93}$
S.K Sadasiva Row Asst Drafts-man	28 $\frac{9}{93}$ to 28 $\frac{11}{93}$
Mr Roe. Store clerk.	22 $\frac{2}{93}$ to 22 $\frac{3}{93}$
A Narasimhalu Nayadu. Clerk	14 $\frac{3}{94}$ to 14 $\frac{6}{94}$
C. Veerasami achary Head Draftsman	8 $\frac{1}{94}$ to 7 $\frac{3}{94}$

Absences for short periods are frequent and interfere much —

much with the work
And this in itself
is a sufficient reason
for not attempting any
reduction of the present
strength of the office.

A C Pereira
23/6/96
Executive Engineer
Kurnool Division

AG
20/6

Ou E+2
6856/94
5775

E. No. 27
500—2-5-94.

Keep-with Current No.

dated 189 .

Govt. of Madras. } 1894. { P. W. Dept.

EXAMINER, P. W. ACCOUNTS.

Madras, 2nd August 1894.

Office Note No. 3187.B.

To

W.

Your office Note No.2400 C.dated 10th. July 1894.

The following further remarks are offered in connection with the last inspection report of the Kurnool Division.

Para 15 (6).

In most cases authority for Estimate and appropriation is identical, but where there is a separate authority for an appropriation it should be quoted at the top of the page.

Para 16.

It may be taken for granted that unless the sanctioning authority specially orders it to be done, outlay need not be shown by sub heads, except in the case of maintenance of metalled roads the outlay on which should be recorded in the classification approved in par
4 of G.O.No.834 W.dated 27th.March 189

Para 17.

The point involved is the omission to report actual or probable excesses and the attention of Executive Engineer may be drawn to G.O.No.248 W.

No. 790

Superintending Engineer's Office,
3RD CIRCLE,
Bellary 2nd July 1894.

FROM

Colonel A. S. Fraser R. E.
SUPERINTENDING ENGINEER,
IIIRD. CIRCLE.

EXAMINER
No. 1563 B
12 JUL 1894
P. W. ACCOU

To

THE Chief Engineer,
P. W. Department,
Madras.

Sir,

Enclosures. 1

I have the honor to reply to G. O. No. 808 W of 24th March 1894 para 2 (10 x 56) enclosing for reference the Exe: Engineer's report dated 23d June 1894 on the Examiner's remarks.

2. From this it will be seen that the Cashier cannot be dispensed with. When not employed in disbursing money he has full work otherwise in booking payments. Besides there is a large permanent staff of lockmen, watchers, and laborers on the Kurnool Canal, and if the Sub-divisional Officers were at any time kept away looking after the irrigation under the distributaries, it would be highly irragular to have to keep all this establishment in arrears from having no responsible agent to send to pay them.

3. The Overpayment (42 b) of Rs 10-14-1 at Allagadda seems to have been a clerical error of the moment, now rectified.