GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper:—

Report of an inspection of the Office of the Executive Engineer, Kistna Western Division, made by Mr. F. W. EICKE (Examiner, 4th Class, 3rd Grade, temporary rank), Senior Deputy Examiner, Public Works Accounts, Madras, on the 11th to 15th October 1894.

1. *Executive Engineer.*—The permanent incumbent is Mr. A. G. Malet, 2nd grade, who at the time of the inspection was away on three months' privilege leave, and M.R.Ry. S. A. Subramanya Aiyar, Avergal, Rai Sahib, B.A., B.C.E., 3rd grade (temporary), was acting for him and was present during the inspection.

2. *Accountant.*—M.R.Ry. C. Bramarayya Garu (4th grade) assumed charge on the 10th August 1894 from M.R.Ry. T. Kondayya Chetty (6th grade), who had been Divisional Accountant since June 1890.

3. *Previous inspections.*—The last inspection of the office by an Accounts officer was made in February 1890 and by the Superintending Engineer in December 1890. All irregularities noticed at the last accounts inspection have been duly remedied.

4. *Test audit.*—A test audit on the prescribed lines was applied to the accounts for the month of June 1894, the results of which are detailed in paragraphs 19 to 52-A of this report.

5. *Constitution of the division—*

Name of Sub-division.	Officer in charge.		Mode of supply of funds.
	Name.	Rank.	
Western	M.R.Ry. C. Ramanna Pantulu.	Supervisor, 2nd grade.	Drawing Account.
Eastern	M.R.Ry. L. D. Venkatarama Aiyar Avergal.	Assistant Engineer, 3rd grade.	

All contract and other payments in the division, with the exception of establishment payments, are made by the two Sub-divisional officers; this is a departure from the procedure laid down in Public Works Department Code, volume I, chapter VIII, paragraph 30, under which payments to contractors should, as far as conveniently practicable, be made by cheques from the Divisional office on the nearest District or Sub-divisional treasury; the system of payment followed has, however, been authorised by Government in G.O., No. 2668 W, dated 26th September 1892.

6. *Control over expenditure.*—In some of the measurement books—particularly in the case of the *new* books in current use—the actual "date of measurement" is not distinctly and separately recorded, but the date of the signature of the officer making the measurement is assumed to be the "date of measurement." It would be better in every case to record the date of measurement separately thus: "Date of measurement — 1894." Corrections in the measurement books are frequently not initialled. Great care should be taken to see that all corrections are properly attested by the officer making the correction; this is a very important point and attention is invited to the instructions given on this subject in Public Works Department Code,

volume II, chapter I, paragraph 34. Care should also be taken to see that the measurements are invariably crossed off against the bills on which payments have been made — *vide* Public Works Department Code, volume II, chapter I, paragraph 37. Several instances in which this requirement had not been complied with were noticed. Sufficient steps would not appear to have been taken to obtain the return of the completed measurement books from Sub-divisional offices to the Divisional office, as it was found at the inspection that several of the books issued in 1891 and 1892 had not been returned and that *none* of the books issued in 1893 had been received back. Arrangements should be made in future to get all completed measurement books returned to the Divisional office in due time in accordance with Public Works Department Code, volume II, chapter I, paragraph 38 The measurement books which remained with subordinates transferred to the new Kistna Northern Division at the time of the amalgamation in April 1894 are still borne on the register of the Kistna Western Division; these should have been transferred along with the subordinates to the new division. A list of the books should now be prepared and the books transferred to that division.

7. *Control over revenue and other receipts*—(*a*) *Payments into treasury.*—The following differences between dates of remittances to treasury as per cash-book and treasury remittance-books were noticed and should be explained :—

Date as per cash-book.	Date as per remittance book.	Amount as per cash-book.	Amount as per remittance book.	Remarks.
		RS. A. P.	RS. A. P.	
(*a*) 16th July 1894	14th July 1894 ..	593 5 4	216 0 0	
	16th July 1894 ..	*Nil.*	377 5 4	
(*b*) 21st August 1894	*Nil* ..	9 12 1	*Nil.*	

As regards item (*b*), the amount should have been entered in the Guntúr treasury remittance book at the time it was sent to the treasury; this was not, however, done, but a separate receipt was taken in a chellan and the amount subsequently entered in a separate treasury remittance book kept by the Accountant in order to work up to the total consolidated payment into treasury during the month. Care should be taken to invariably enter the amount in the remittance book of the treasury to which it relates on the actual date of remittance. Corrections in the remittance books should be made in the manner prescribed in Public Works Department Code, volume II, chapter I, paragraph 56. An alteration of the date of payment of a sum of Rs. 204–3–11 into the Masulipatam treasury from the 24th to 25th January 1894 by conversion of a figure was noticed; this mode of correction should not be permitted under any circumstances. More care is necessary in the matter of filing challans or receipts for payments into treasury; instances were noticed in which vouchers relating to one month were bound up in the file of vouchers relating to another month. More order and method is required in the matter of the record of the miscellaneous receipts paid into treasury.

(*b*) *Toll revenue.*—Tolls are collected at the following four locks :—

(i) Padaganjam. | (iii) Mortota.
(ii) Setanagaram. | (iv) Nizampatam.

The toll collections are promptly paid by the toll-collectors either into the treasury or the Sub-divisional officer's cash-chest and there is consequently no accumulation of cash in the hands of the toll-collectors. Blank ticket books are kept under lock and key in the custody of a clerk, and a register of books received and issued is maintained. Completed books are promptly returned to the Divisional office. All tickets issued are checked in the Divisional office as to correctness of amount charged as also the toll cash-books.

8. *Banking arrangements*—(*a*) *Pass-book.*—The practice of writing notes or remarks in the treasury pass-book—some instances of which were noticed in this

division—should be discontinued. Any remarks or instructions which it may be found necessary to communicate to the treasury office should be conveyed by means of separate office-notes or memos. Corrections in the pass-book are in some instances made by *conversion* of the figures, *e.g.*, see page 82, cheque No. 32, dated 10th August 1894, for Rs. 537–12–4 (*amount* converted); also page 84, number of letter of credit and date (figures converted). Numbers and dates of cheques also sometimes corrected in blue "*pencil*" and all corrections are not invariably initialled by Treasury officer, *e.g.*, see page 74.

(*b*) *Cheque-books.*—In a few instances figures had been *converted* in the counterfoils of cheques; this method of correction should be discontinued; the memoranda of balances on the back of the counterfoils of cheques have in some instances been entered in *pencil* only. Care should be taken to always write them up in *ink* and to initial corrections. The following difference in date as per cash-book and cheque-book was noticed and requires explanation :—

Number of cheque.	Date as per cheque book.	Date as per cash book.
56524/42	*Nil.*	2nd October 1894.

There are a number of old cheque-book counterfoils over 5 years' old in the Divisional office as well as in the Sub-divisional offices; those in the latter should be called in, and the Superintending Engineer's orders obtained to the destruction of all counterfoils of cheques more than 5 years' old with reference to Public Works Department Code, volume I, chapter VI, paragraph 40, note 2. The certificate of count of cheques by the Disbursing officer which is required to be given inside the cover of each cheque-book could not be inspected, as the covers had been torn off; this practice should be discontinued and the certificates duly recorded and preserved in future.

9. *Cash arrangements*—(*a*) *Cashier.*—There is no regular Cashier in the division, but the Head Clerk of the Divisional office is entrusted with the duties of Cashier and has charge of the divisional cash-chest which is an iron one and fitted with *one* lock only, both keys of which remain always with the Head Clerk. Under Public Works Department Code, volume II, chapter I, paragraph 70, the treasure chest is required to be secured by *two* locks of different patterns and the keys of the one lock should be kept apart from the keys of the other lock and in a different person's custody when practicable. The arrangement under which the Head Clerk performs the duties of a cashier as defined in Public Works Department Code, volume II, chapter I, paragraphs 78 to 80, 82 and 83, is stated to have been sanctioned by Government in G.O., No. 2668 W., dated 28th September 1892. No security deposit has been taken from the Head Clerk with reference to Public Works Department Code, volume I, chapter IV, paragraph 15.

(*b*) *Cash balance statements.*—The cash balance statements from August 1893 to June 1894 had been signed by the Accountant on behalf of the Executive Engineer (apparently owing to that officer's absence from head-quarters at the time of count on each occasion); this is allowed by the rules; there was, however, no evidence of the Executive Engineer (Mr. Malet) having subsequently verified the accuracy of the office copy of the balance statement as required by Public Works Department Code, volume II, chapter II, paragraph 36. The matter is important and some explanation would seem to be necessary if, as would appear to be the case, no subsequent verification by the Executive Engineer actually occurred.

10. *Divisional Cash-book.*—The cash-book is written up by the Head Clerk in his capacity of Cashier; the following defects were noticed :—

(i) All corrections not initialled by Executive Engineer.
(ii) Figures sometimes converted.
(iii) Some interpolations.
(iv) Corrections sometimes made in *black* instead of in *red* ink.

When one side of the cash-book is filled up with entries more quickly than the other (as usually occurs on the *payment* side), a diagonal line should be drawn across the vacant space thus ∠ to denote that no more entries are required to be made therein. No delay should be allowed to occur in incorporating into the divisional cash-book

the cash extracts received from toll collectors; it was noticed that the cash extract of the Peddaganjam Lock Superintendent, which was received in the Divisional office on 4th September, was not entered in the divisional cash-book till the 17th September. The divisional cash-books for the months of November and December 1893 and February, April and May 1894 had not been signed by the Executive Engineer (Mr. Malet) as required by Public Works Department Code, volume II, chapter I, paragraph 61. There is not sufficient evidence that the check of the cash-book by the disbursing officer prescribed in Public Works Department Code, volume II, chapter I, paragraph 58, is performed by the Executive Engineer (Mr. Malet). After check by the disbursing officer, the cash-book should be initialled under the last entry checked; this does not appear to have been done by Mr. Malet.

11. *Cash abstract book.*—The form of cash abstract book for Irrigation divisions introduced by Examiner (*vide* his circular letter No $\frac{518}{A}$, dated August 1893), is in use in this division. The book is well kept by the divisional accountant and was up to date.

12. *Original stock accounts*—(*a*) *Reserve limit of stock.*—The balance of stock is in excess of the reserve limit (Rs. 12,000) by Rs. 1,810; the excess is stated to be due to the purchase of earthenware pipes obtained for use on different canal distributaries. The Acting Executive Engineer stated that the excess over the reserve limit of stock would be regularised by the issue of some of the pipes to works.

(*b*) *Stock-taking.*—Stock was last counted in July and August 1894. The bulk of the stock was counted by the officer in charge of the stock, viz., the store-keeper, so that there was no independent check of the stock. Attention is invited to Public Works Department Code, volume II, chapter I, paragraph 117, under which *all important* stores are required to be counted by a member of the Engineer establishment. The result of the stock-taking was satisfactory.

(*c*) *Stock manufacture* (*Lime*).—As the estimated rate for lime-stone is Rs. 1–3–0 per candy and the purchases during the year have been at Rs. 1–9–0 per candy and the unburnt lime-stone of last year's operations has been brought forward at Rs. 1–10–3 per candy, the estimate for outlay, as well as the rate of outturn, would seem to require revision. The Executive Engineer should accordingly report the matter to the Superintending Engineer with a view to the revision of the estimate.

(*d*) *Pricing and check of the original stock returns in the divisional office.*—The operation of pricing had been completed to end of September. One slight mistake in pricing was noticed which was remedied at the inspection. The pricing of the stock returns is not apparently properly understood by the clerk who is entrusted with this work; as in February 1894 he included the quantity of stock on which cartage had been paid as a stock receipt. The divisional accountant was requested to instruct the clerk in the matter of posting and pricing these returns, as also in regard to the check of the sub-divisional stock returns forms 10, 11 and 12.

13. *Accounts of works.*—(*a*) *Irregular charges to works.*—The pay of a clerk on Rs. 12 per mensem, who is employed in the Eastern subdivisional office, is charged to the work "Widening Western delta main canal;" the matter is said to have been reported by Executive Engineer to Chief Engineer, Public Works Department, with reference to that officer's circular No. 1959 C., dated 18th May 1894. The charge to works appears inadmissible.

(*b*) *Report of excesses and probable excesses by work-slips.*—The work-slips for August 1894 had not been sent to the Superintending Engineer up to the time of the inspection. No delay should be allowed to occur in reporting to Superintending Engineer or Chief Engineer, Public Works Department, all cases of excess or probable excess in rates or quantities over the provision in the estimates. The undermentioned further excesses over sub-heads—due to excess over estimated quantities—in August 1894 require the sanction of the Superintending Engineer:—

Widening Western Delta Main Canal.

	Further excess. RS.
Earthwork, first mile, first half	1,530
Do. do.	5,158

(*c*) *Register of works.*—As regards the accounting for the expenditure on this work, it was found that in consequence of the contractor's agreement and bills not having been prepared in terms of the estimate, the items of work shown in the bills differ from the expenditure recorded in the works abstracts and register of works and consequently did not admit of a ready comparison of the bills with the latter records. Care should be taken to see that the contractor's agreement and bills are prepared in terms of the estimate as it is in accordance with the latter document that the accounts of expenditure are recorded. In the case of works brought forward from the previous year a reference to the folio of the old register should be given in the new register of works and *vice versâ*.

The undermentioned amounts shown in the register of works as *minus* arrears (due from contractors) on account of materials are not traceable from the contractor's ledger. Attention is invited to the instructions in Examiner's circular No. , dated :—

	RS.	A.	P.
(1) Constructing a tram-wharf from the left wing wall of Sitanagaram, P. Cunnuswamy Modelly	10	10	3
(2) Constructing a retaining wall to island at Sitanagaram, T. Cunnusawmy Modelly	23	15	2

(*d*) *Materials at site of works.*—Form No. 7 F is not used for works, the accounts of which are not kept by sub-heads; but in place of these, monthly manuscript statements are received from sub-divisions showing the quantities at site of each work at the beginning of the month, the receipts and issues of the month, and the closing balance. Materials at site of works for which accounts are kept by sub-heads are also included in this statement; this is quite unnecessary. The use of these monthly manuscript statements should be discontinued and the prescribed form 7 F used in future for works not accounted for by sub-heads in cases when the stock is drawn from a source independent of the Sub-divisional officer, and is charged direct to a work without passing through the subdivisional stock accounts; the only entry in such cases being an acknowledgment of the receipt of the materials with no opening or closing balances, (see Public Works Department Code, volume II, chapter I, paragraph 104). The value of materials received at site of works from suppliers, but not paid for, is shown as "liabilities;" this is opposed to Public Works Department Code, volume II, chapter II, paragraph 154, unless the Superintending Engineer has specially allowed this procedure in this particular case.

13A. *Contract accounts.*—The agreement entered into with contractors, Messrs. M. Ethirajulu Pillay & Co., for widening the Western delta main canal, had not been signed by the Executive Engineer, nor by the Chief Engineer for Irrigation; the latter officer had, however, approved the contract in his letter No. II-202 K.S., dated 30th November 1893, to the Executive Engineer. Some of the agreements had merely been *initialled* by the Executive Engineer.

14. *Tools and Plant accounts*—(*a*) *Method of accounting for Tools sent to work-shops for repairs.*—Ballacuts sent to the workshops for repairs are shown in sub-divisional forms Nos. 12 and 13 as "issues," and when received back from the shops as "receipts." As tools sent for repairs will eventually be returned, they should still be borne on the books of the department and accounted for in the same manner as tools temporarily lent to contractors or in use by subordinates (*vide* Public Works Department Code, volume II, chapter I, paragraph 116).

(*b*) *Submission of original subdivisional half-yearly returns of Tools and Plant.*—A consolidated half-yearly return of tools and plant has hitherto been submitted to the Examiner instead of the original subdivisional half-yearly returns ordered in G.O., No. 617 W., dated 6th March 1894; the latter will be submitted in future; at the same time care should be taken by the divisional accountant to see that the monthly returns of tools and plant received from sub-divisions are duly checked and posted into the half-yearly register kept in the Divisional office.

(*c*) *Classification of articles of Tools and Plant.*—In the half-yearly returns of tools and plant sent to the Examiner a distinction between Irrigation and Provincial tools and plant is maintained, but not in the subdivisional returns nor in form No. 9 of the Head-quarters Sub-division. It is not clear on what basis, or from what data, the classification is made; this should be explained.

(*d*) *Discrepancies between consolidated and subdivisional returns of Tools and Plant.*—The undermentioned discrepancies were noticed between the consolidated and subdivisional returns of tools and plant on 31st July 1894; they appear to have originated previous to August 1891, and early measures appear to be necessary with a view to obtaining explanations of the discrepancies and their early adjustment :—

Item No.	Name of article.	As per consolidated return.	As per subdivisional returns.
28.	Stones, levelling, telescopic, sets	17½	19½
33.	Straight edge, ebony	7	6
35.	Tapes, metallic, 100 feet (including irrigation)	16	15
2.	Augers, iron	9	11
21.	Crowbars (including irrigation)	632	633
28.	Hammers, sledge	20	23
36.	Hooks, bill	107	108
40.	Mamooties (irrigation included)	976	607
2.	Mamooties, English	41	414
42.	Mill, sets	17	18
44.	Paras, measuring	8	10
49.	Rods, do.	35	36
53.	Screens, iron	2	4
56.	Shovels	6	10
57.	Sieve, copper	1	...
61.	Squares, masons and wooden	43	50
4.	Padlocks, Chubb's	12	18
17	Locks	6	2
20.	Office box, teakwood	2	...
34.	Badges of milemen	1	28
	Protractory, ivory	...	1
	Chains, iron, for cash-chest	...	1

15. *Delay in preparation and check of bills.*—Enclosure A shows the delay which has occurred in the preparation and check of contractors' bills in the Divisional office. The delays marked * are serious, and the late accountant of the divisions should be called upon for an explanation of them, and also why he omitted to place the register of bills before the Executive Engineer for that officer's perusal and initials, as required by G.O., No. 2873 W., dated 15th October 1892.

16. *Security Deposits.*—The Savings' Bank pass books had not been sent to the treasury for the interest to be written up for the year 1893–94 ; this should be done without further delay. The store-keeper has given a security deposit of Rs. 250 only, whereas the amount of stock under his charge is valued at about Rs. 10,000.

17. *Service Labels.*—The requisitions for service labels should be expressed in words as well as in figures in future. Sufficient care does not appear to have been bestowed upon the service label account; the book was found to be full of erasures and conversions of figures, and in one case a wrong balance had been struck and entered in the account under the initials of the head clerk, the error not being detected until 10 days afterwards by the divisional accountant. Arrangements should be made to prevent a recurrence of these irregularities and for the account to be kept in good order and properly checked and supervised in future.

18. *Service Books.*—The service books (126 in number) are kept in a strong wooden box under lock and key and are in the custody of a clerk on pay Rs. 40—2—50. It seems doubtful whether important records like these should be left in the care of an under clerk of the office; it is usual to keep service books in the cash chest. Leave of absence exceeding one month should be calculated according to the *calendar* month as explained in Civil Service Regulation, Article 20, instead of at 30 days a month as has been the practice hitherto. The entry of leave taken is incorrectly recorded in the service books; it should be simply noted *across* the book (*vide* Article 884 of the Civil Service Regulation). The service book of S. Ranganaikulu Naidu, Delta Superintendent, 2nd grade, was stated to have been sent to Kistna Eastern division for verification and could not therefore be inspected. Several omissions of entries were noticed in the service books. These were indicated to the clerk at the inspection and should be supplied (see paragraphs 24 to 27).

18-A. *Travelling Allowance Journals.*—The test audit of these journals brought to light many errors and omissions in audit, all of which appear to indicate lax check or defective audit of these journals in the Divisional office, see paragraphs 28 to 51.

RESULTS OF TEST AUDIT.

19. *Unvouched outlay.*—Nominal muster rolls are, as a rule, filed in the Sub-divisional offices under Code volume II, chapter I, 28. Vouchers are not obtained, as a rule, for payments under Rs. 10 each with reference to Code volume II, chapter I, 178. The unvouched outlay has therefore been tested by a comparison of the entries in the cash-book with those in the works abstracts and found correct.

20. *Records of Measurements.*—The check of measurements are carried out in accordance with the Code volume II, chapter I, 36, but measurement books are sent by Sub-divisional officers, who have authority to make payments, with final bills to the Divisional office, where they are checked by a clerk under the supervision of the accountant. This is not necessary according to the Code.

21. Book No. 618/24 has been examined. All original entries are duly cancelled by means of a rubber stamp and crossed off against bills, &c.

22. *Works abstracts.*—These documents for June 1894 have been examined and found in order. The figures for arrears under labour are, in the absence of nominal muster rolls, obtained from the cash-books where they are noted by Sub-divisional officers. The details are therefore not obtainable from the Divisional office records.

23. *Store Accounts.*—The stock issues are not priced on the basis of half-yearly adjusted rates. The actual rates are charged and for this purpose a monthly statement is prepared of receipts, issues and balances with values. Considering the total stock in the division and the extent of transactions under each item, there is no necessity for refinement of accounting, and the half-yearly system of rates should well answer the purpose.

SERVICE BOOKS.

24. *K. Srinivasa Pillay, clerk, V class, 1st grade, now storekeeper.*—Fourth increment of Re. 1 from 1st August 1891 to 25th November 1891 (date of promotion to the post of storekeeper) is not noted in his service book.

25. The undermentioned breaks in the continuity of record in the service books of the individuals noted below have been supplied at the time of inspection by making the entry "Transit pay drawn for———to———" :—

B. Paparazu Pantulu, delta superintendent, 13th to 20th March 1891.
K. Subbarayudu, peon, 2nd to 3rd February 1892.
M.R.Ry. Vallabha Rayudu Nayudu, draftsman, 30th July 1892.

26. *Shaik Abdulla, Overseer's Peon.*—In column 8 against an entry of supension from 14th May 1891 to 13th August 1891, it is stated that the lascar absented without leave from 12th to 16th April 1891 and 10th to 13th May 1891. The former period of absence is not noted in the service book and the latter is treated as leave without allowances.

27. *M.R.Ry. P. A. Venkatarama Aiyar, Overseer.*—Privilege leave from 16th June 1894 to 15th July 1894 is not noted in his service book.

TRAVELLING ALLOWANCE JOURNALS OF LOWER SUBORDINATES, OFFICE ESTABLISHMENT, &C., NOT SENT TO EXAMINER'S OFFICE FOR AUDIT.

28. Period embraced in inspection.—April 1892 to August 1894.

29. The journals are stated to have been checked by a clerk under the supervision of the accountant. They are not signed by either of them, nor is there any indication of their having been checked.

30. The hours of departure and of return to head-quarters have in almost all cases not been noted whenever daily allowance is claimed for two consecutive days for absence from head-quarters under Civil Service Regulations 29.

31. *August* 1894.—B. Sobhanadri Row, clerk, IV class, 3rd grade (head-quarters, Chebrole)—

14th, left Santaravoor at 12 noon, arrived Nallamada (hour not given).
15th „ Nallamada (hour not given), arrived Chebrole 9 A.M.

	Rs.	A.	P.	
Amount claimed and passed, 33 miles	4	2	0	actual expenses.
Amount admissible—				
Daily allowance for 14th and 15th at 6 annas	0	12	0	
Excess passed ..	3	6	0	

32. *August* 1894.—S. Ranganaikulu Naidu, Delta Superintendent (head-quarters, Kollur)—Journey beyond jurisdiction. Daily allowance for 9th and 10th for halt at Guntúr has not been claimed and therefore not passed.

33. *May* 1894.—K. Raghaviah, clerk, V class, 1st grade (head-quarters, Bápatla), clerk under overseer K. Venkata Reddi Nayudu :—

Left head-quarters 20th, arrived Nallamada 20th.
Halt at Nallamada, 21st to 23rd.
Left Nallamada 24th, arrived Ratur 24th } Absence is less than three consecutive
Left Ratur 25th, arrived Nallamada 25th } nights.
Halt at Nallamada, 26th May to 4th June 1894.

	Rs.	A.	P.
Amount claimed and passed for halt at Nallamada, 21st May to 4th June 1894, 15 days at 4 annas	3	12	0
Amount admissible, 10 days at 4 annas	2	8	0
Excess ...	1	4	0

This excess has afterwards been retrenched in the travelling allowance bills for June and July 1894 simply because the Examiner's office disallowed the corresponding claims of the overseer. It has been explained that the late accountant has allowed in this case the claims, as preferred by the overseer and his clerk, to be included in travelling allowance bills subject to retrenchment should the corresponding claims of the overseer be disallowed by the Examiner.

34. *April* 1894.—K. Ramiah, clerk, IV class, 3rd grade (head-quarters, Guntúr)—

19th, Dondapad to Vinukonda by road, 6 miles.
Vinukonda to Guntúr by rail.

Nothing has been passed because nothing has been claimed by the individual for the road journey in continuation of the railway journey.

35. *April* 1894.—P. Sitaramasawmi Pantulu, clerk, temporary, on Rs. 15—

Head-quarters, Guntúr, up to 21st.
Narasaraopet, after 21st.

This clerk was attached to the sub-division and travelled during the month with Sub-divisional officer and returned to his head-quarters, Guntúr, on 19th. He was afterwards asked to work under Mr. E. H. Muller, Overseer, whose head-quarters are at Narasaraopet. He joined the overseer while at Guntúr, took charge from overseer's clerk on 20th. He claimed daily allowance from 22nd to 30th Rs. 2-4-0. The clerk not having gone to Narasaraopet but having simply met the overseer while he was at Guntúr is not entitled to daily allowance on the score of absence from head-quarters.

36. *February* 1894.—R. Hanumantha Row, temporary clerk, Rs. 15 (head-quarters, Santharavoor)—

19th, Kunkalamarru to Santhavoor, distance entered 21 miles.

but by the same journal the distance should be—

	Miles.
Santharavoor to Karanchedu	7
Karanchedu to Kunkalamaru	3
	10

The actual expenses claimed were first passed but afterwards disallowed on the Sub-divisional officer refusing to grant actual expenses certificate and daily allowance passed

instead. The discrepancy in the distance was not questioned. There is no table of distances in the Divisional office, and it is very doubtful whether any attempt is made to check distances entered in journals.

37. *December* 1893.—Each and every one of the undermentioned members of the Divisional office travelled from Duggirala (old head-quarters) to Guntúr (new head-quarters) and back as under for the purpose of "accompanying and arranging records" and got daily allowance for three days. They have afterwards finally removed to Guntúr on 31st and got mileage on transfer :—

—	To Guntúr.	Halt at Guntúr.	Back to Duggirala.	Amount. Rs.	A.	P.
P. Krishna Row Pantulu, III class, 2nd grade	24	25	26	2	10	0
O. Venkatappaya Sastri, IV class, 1st grade	24	25	26	1	8	0
P. Kuttamba Row Pantulu, IV class, 2nd grade	25	26	27	1	8	0
S. Srinivasa Row Pantulu, IV class, 3rd grade	24	25	26	1	2	0
A. Parthasarathi Naidu, IV class, 3rd grade	23	24	25	1	2	0
T. V. Narasimham, clerk, V class, 1st grade	25	26	27	0	12	0
M. Narasimha Charlu, temporary clerk	24	25	26	0	12	0
G. R. Varadiah Pantulu do.	24	25	26	0	12	0
Y. Vallabha Row Naidu, draftsman, 1st class	24	25	26	2	4	0
I. V. Subba Row Naidu, draftsman, 3rd class	24	25	26	1	2	0
S. Rangasami Naidu, temporary draftsman	24	25	26	1	8	0
Total ..	..	..	..	15	0	0

It is for Superintending Engineer to decide whether every clerk and draftsman should accompany records to the new head-quarters.

38. *October* 1893.—G. C. Rajanna Reddy, clerk, Rs. 15—

	By rail. Miles.	By road. Miles.
3rd	15	7
11th	23	10

Nothing has been passed for the road journey because nothing has been claimed.

39. *October* 1893.—Venkataratnam (overseer's clerk), clerk on Rs. 15 (head-quarters, Narasaraopet)—

12th, Guntúr to Bezwada by rail.
13th, Bezwada to Narasaraopet by rail.

Bezwada is beyond the limits of the division. It has been explained that Superintending Engineer's authority has been obtained for journey of the overseer beyond jurisdiction and that the same has been construed as authority for the clerk's journey also.

40. *September* 1893.—G. C. Rajanna Reddy, clerk, on Rs. 15—

	By rail. Miles.	By road. Miles.
25th	38	4

Nothing has been passed for road journey because nothing has been claimed.

41. *July* 1893.—Challa Punniah, clerk, on Rs. 15 (head-quarters, Tenali)—

8th, Nallavada to Nizampatam 6 miles.
9th, 10th and 11th, halt at Nallavada.

The return journey from Nizampatam to Nallavada is not recorded.

42. *July* 1893.—S. Viswanatha Rau, clerk, on Rs. 15, under overseer M.R.Ry. C. Murugesa Mudaliar (head-quarters, Vinukonda)—

	Distance travelled. Miles.
18th, Vinukonda to Nadigedda	7
19th, Nadigedda to Dondapad	2
20th and 21st at Dondapad.	
22nd, Dondapad to Nadigedda	2
23rd to 25th at Nadigedda.	
26th, Nadigedda to Dondapad	2
27th to 30th at Dondapad.	
31st, Dondapad to Nadigedda	2

Daily allowance has been passed for all these days. The move of only 2 miles to and fro of the Sub-divisional clerk would seem to evade the 10-day limit rule. The clerk could have done his work as well at Dondapad.

43. *May* 1893.—M. V. Runga Row, clerk, V class, 1st grade (head-quarters, Chebrole)—

	Distance from head-quarters. MILES.
8th, left Chebrole 4 P.M., arrived Jagarlamudi	6
9th, left Jagarlamudi to Kopalli and back to Chebrole, arrived 12 A.M.	9

	RS.	A.	P.
Daily allowance claimed and passed for 8th and 9th	0	8	0
Admissible only for 1 day, Civil Service Regulations 29	0	4	0
Excess ...	0	4	0

44. *February* 1893.—T. Laskhmiah, clerk, V class, 1st grade (head-quarters, Chebrole)—

Joined head-quarters on transfer on 16th.
24th, halt at Duggirala, daily allowance As. 4.

The journal does not show how he got into Duggirala on the 24th.

45. *February* 1893.—Chella Punniah, clerk, Rs. 15 (head-quarters, Tenali)—

	Distance from head-quarters. MILES.	Travelled. MILES.
15th at Gudavalli	13	...
16th, Gudavalli to Jampani	4	9
17th, Jampani to Tenali		4

	RS.	A.	P.
Daily allowance claimed and passed for 17th	0	4	0
Admissible (being within 5 miles radius of head-quarters) ...		...	
Excess ...	0	4	0

46. *January* 1893.—S. Ammayya, clerk, Rs. 19 (head-quarters, Duggirala), attached to Sub-divisional office—

	Distance from head-quarters. MILES.
16th at Kollur and Vellatur	30

Halting allowance As. 4 claimed and passed.

In December 1892 the clerk's head-quarters were Vellatur. On the 24th December 1892 he proceeded to Duggirala, head-quarters of Sub-divisional officer. The journal shows no further journeys in December 1892. The journal for January 1893 begins with the above claim. It does not show how he got back to Vellatur.

47. *November* 1892.—T. Lakshmiah, clerk, V class, 1st grade (head-quarters, Tenali)—

	Distance from head-quarters. MILES.
30th to 31st October 1892, halt at Nallavada	19
Again 4th November 1892, halt at Nallavada	19

The occupation between 1st and 3rd November 1892 is not shown.

48. *October* 1892.—Challa Punniah, clerk, on Rs. 15 (head-quarters, Tenali)—

1st, Turumella to Intur (10 miles from head-quarters).

He was last at Tenali on 29th September 1892. It is not shown how he got into Turumella.

49. *October* 1892.—Challa Punniah, clerk, on Rs. 15 (head-quarters, Tenali)—

	Distance from head-quarters. MILES.	Travelled. MILES.
18th, Tenali to Kuchipudi	4	6

Daily allowance should not have been passed for journeys within 5 miles radius, the number of miles actually travelled notwithstanding.

50. *October* 1892.—T. Lakshmiah, clerk, V class, 1st grade (head-quarters, Tenali)—

	Distance from head-quarters. MILES.
26th at Intur	13
30th at Nallavada	18½
31st do.	18½

The occupation between 27th and 29th is not recorded.

51. *August* 1892.—P. Kutumba Row, clerk, IV class, 3rd grade—

He was an accountant in West Berar division (Hyderabad) with lien on his permanent appointment of clerk. He came from Berar direct to Chebrole on 17th August 1892 (whence he originally proceeded to Berar). His subsequent journeys are as follows:—

Object.—As per orders of officer.

	Daily allowance. RS.	A.	P.
18th, Chebrole to Guntúr	0	6	0
19th, Guntúr to Bezwada	0	6	0
20th to 22nd at Bezwada	1	2	0
23rd, Bezwada to Guntúr	0	6	0
24th, Guntúr to Chebrole	0	6	0

He appears to have gone to Superintending Engineer's office for orders as to his appointment. If so, he is not entitled to halting allowance on 20th to 22nd as he has no head-quarters in absence of appointment and as the journey is not one on tour. He should have proceeded to Superintending Engineer's or Executive Engineer's head-quarters and asked for orders. He should not have gone to Chebrole in the first instance.

52. *Register of lands taken up for Public Works.*—The register kept is a register of lands required as per schedules sent from time to time to Revenue authorities. As the area and particulars of land actually acquired generally differs from the particulars previously entered in the register, the vouchers for payment of land received with Examiner's advices of exchange items do not admit of ready comparison and posting. For this purpose a separate manuscript register of copies of awards statements for land taken up is maintained since January 1894. It is suggested that the award statements be copied into the printed register and that a copy of the schedules of requirements be kept without posting them into the printed register.

52-A. Six vouchers received with Examiner's advice No. 19 B., dated 23rd June 1894, have not yet been posted owing to the particulars not being traceable from the above register.

53. *State of the office and work of the Accountant.*—With the foregoing exceptions the office may be said to be in very fair order. The present accountant appears to be well up to his work, and, considering his age and long service, smart and active; he has only recently joined the division.

54. *Inspection of the Eastern Sub-Division, Guntúr.*—(i) The Sub-divisional officer M.R.Ry. L. D. Venkatarama Iyer, B.A., B.C.E. (in charge since 1st May 1894), was not present during the inspection, being absent from head-quarters on tour in the sub-division.

(ii) *Cash book.*—The cash book is kept by the sub-divisional clerk and, excepting when the Sub-divisional officer is at head-quarters, is written up on receipt of paid vouchers sent in by the Sub-divisional officer; this arrangement is not a very satisfactory one. In some provinces in India it is the custom for the Sub-divisional officer to

carry his cash book about with him on tour and post it as transactions occur and it might be considered whether this plan might not be adopted in this division. Paid vouchers and cash sent in by the Sub-divisional officer to his clerk at head-quarters for entry in the cash-book, &c., are at present unaccompanied by any memorandum showing how many vouchers are sent and their numbers, &c. Some memorandum of this kind should always be sent with the vouchers and, in the event of *cash* being sent in, the *amount* should always be clearly stated as well as source of receipt with brief instructions to the clerk as to disposal of the cash. The cash-book is neatly kept and is free from corrections. The following points should receive attention :—

(*a*) Cash book, pages 68 to 70, for October 1894, had been totalled up in *pencil* only ; the totals should be always entered and carried forward in *ink* on each page of the cash-book.

(*b*) Diagonal lines should be drawn across the vacant spaces on any page of the cash-book to denote that no more entries are required to be made therein.

(iii) *Payment of work establishment.*—Works establishments are paid each month by subordinates from a cheque received from the Sub-divisional officer, the amount of which varies from Rs. 400 to Rs. 600. The subordinate cashes the cheque and makes payments in cash during the month. To prevent a large accumulation of cash in the hands of the subordinates who hold also imprests of Rs. 500, the cheque might be drawn only for the amount actually required to be expended by the subordinate at the time or he might be given two or more cheques for smaller amounts which he could cash as occasion required. Care should be taken to see that the actual cash balance in hands of the subordinate at any time does not exceed Rs. 1,000.

(iv) *Cheque books.*—The current cheque books could not be inspected as they were with the Sub-divisional officer in the sub-division.

(v) *Muster rolls.*—In the register of works kept in the Divisional office, Rs. 1–8–0 is shown as arrears on account of "repairing surplus weir at Nallavada ;" the amount however properly appertains to the work "repairing surplus weir at Nizampatam tidal lock." The necessary correction should be made. Steps should be taken for the early payment of the undermentioned arrears outstanding for over six months :—

Name of work.	Amount. Rs.	A.	P.	Period outstanding.
Protecting river margin at Munnangi ...	1	6	9	28th Feb. 1894.
Do. do. ...	0	10	6	10th Mar. „

No labour has been employed on the undermentioned works since 10th May 1894 ; the undermentioned arrears relating to May 1894 are still outstanding :—

	Rs.	A.	P.
(*a*) Repairing surplus weir at Nizampatam lock	1	8	0
(*b*) Do. tidal lock at Nizampatam canal	3	8	0

Steps should be taken for their early adjustment. Attention is invited to Public Works Department Code, volume II, chapter I, paragraph 26, in connection with these outstandings.

(vi) *Cash arrangements.*—The cash is kept in an iron bound wooden box in the office room and is in the charge of the Sub-divisional clerk. The cash box is not fixed to anything nor even secured by a chain. The Superintending Engineer's opinion might be obtained as to whether the present arrangements for the custody of the cash are considered to be adequate.

(vii) *State of the office, &c.*—With the foregoing exceptions the office appeared to be in very fair order. More method is required in the matter of filing papers and vouchers, some delay occurring in producing documents asked for at the inspection. The Sub-divisional clerk has a very considerable amount of work to do considering his small pay (Rs. 22) ; he is assisted by a clerk on Rs. 12 whose pay is charged to works. The irregular charge of this clerk's pay is referred to in paragraph 13 (*a*) of this report.

Waltair,
21st October 1894.

(Signed) F. W. Ficke,
Inspecting Officer.

Enclosure A.

Delays in preparation and check of bills.

Name of contractor or piece-worker.	Amount of bill. Rs.	A.	P.	Date of measurement.	Date of bill.	Date of receipt in Divisional office.	Date of completion of action in Divisional office.
Patibandla Venkatasubbiah.	114	3	6	10th Nov. 1893 ..	9th Feb. 1894 ..	..	..
P. Tumayya ..	98	14	0	12th Dec. „ ..	3rd Mar. „ ..	..	..
	122	0	0	12th „ „ ..	3rd „ „ ..	..	..
N. Nagayya ..	41	9	10	25th Mar. 1894 ..	26th „ „ ..	4th April 1894 ..	26th April 1894.
M. Venkatasubbiah ..	74	6	10	22nd „ „ ..	22nd „ „ ..	4th „ „ ..	26th „ „
K. Pitchayya	7	6	9	7th „ „ ..	10th April „ ..	..	..
P. Venkatarazu ..	39	3	9	7th „ „ ..	10th „ „ ..	..	..
G. Kristnayya ..	29	5	5	7th „ „ ..	10th „ „ ..	..	..
P. Ankamma	237	4	2	27th April „ ..	26th May „ ..	..	..
S. Markendeyulu ..	237	0	0	29th May „ ..	30th „ „ ..	7th April 1894 ..	11th June 1894.*
T. Tirupatirayudu ..	280	0	0	12th June „ ..	11th July „ ..	..	..
P. Ankamma	1,070	0	0	2nd and 16th July 1894.	25th „ „ ..	13th Aug. 1894 ..	24th Sept. 1894.*
S. Markandeyulu ..	370	0	0	23rd June 1894 ..	22nd „ „ ..	..	..
M. Ethirajulu Pillay and Co.	3,707	12	6	9th „ „ ..	14th Sept. „ ..	..	..
P. Seshachelam Naidu	178	3	4	16th Aug. „ ..	15th „ „ ..	..	..
	179	8	11	15th „ „ ..	15th „ „ ..	..	..
	935	2	9	14th „ „ ..	15th „ „ ..	..	..
	591	15	6	14th „ „ ..	15th „ „ ..	..	..
J. Choudari	176	2	7	11th „ „ ..	15th „ „ ..	..	..

* These delays are serious and the Accountant should be called upon for an explanation of the delay and also why he omitted to place the register of bills before the Executive Engineer for that officer's perusal and initials.

Office-note No. 4854 B.

Submitted to Government for necessary action, special attention being invited to the following points.

2. *Paragraph* 6.—More care and attention is evidently necessary in the upkeep of measurement books. All corrections should be properly attested and measurements connected with payments by quotation of bills. All completed measurement books should at once be called in for record in the divisional office.

3. *Paragraphs* 7 (*a*) *and* 14 (*c*).—The Executive Engineer's explanation on the points noticed in these paragraphs is necessary.

4. *Paragraph* 7 (*b*).—All counterfoils of cheque books over five years should be destroyed.

5. *Paragraph* 9 (*a*).—(i) The cash chest should be safe-guarded in the manner suggested. (ii) The case of the head clerk requires careful consideration and it is for Government to decide whether he should furnish security or not. In most of the divisions in this Presidency, the head clerk does the duties of cashier and has charge of the cash chest, but in no case has security been required, the reason apparently being that these individuals are not called cashiers and therefore do not come within the letter of the Code rule. There, however, can be no doubt that their cases do come within the spirit and intention of the rule. There may be special circumstances which should be allowed for in such cases, such as the amount of pension or gratuity for which the head clerk has qualified by his previous service which would be forfeited by misconduct and which would in most cases exceed the amount of security that would be required. Existing rules, however, do not recognise any such distinction and it hardly can be on such grounds that clerks who have regular and habitual charge of cash are not required to furnish security.

6. *Paragraph* 9 (*b*).—The Executive Engineer has regularly certified to this office the subsequent verification of cash balance statements ; he should have recorded this on the office copies.

7. *Paragraph* 10.—The cash book is the Executive Engineer's most important record and it is very necessary that it should be more carefully kept and regularly checked and examined by the disbursing officer.

8. *Paragraph* 12 (*b*).—An independent check of stock by a member of the Engineer establishment in the case of important stores is very desirable.

9. *Paragraph* 13 (*a*).—The charge to works is irregular and if it is necessary to keep the clerk on, Executive Engineer should obtain sanction to debit his pay to establishment, temporary.

10. *Paragraph* 13 (*c*).—Unless contractors' bills are prepared in terms of the estimate, there will always be great trouble in posting the register of works. This should be carefully attended to in future. The discrepancies pointed out in regard to the arrears due to contractors should be traced out and rectified.

11. *Paragraph* 13 (*d*).—The instructions regarding the accounts of materials at site of works should be carefully attended to.

12. *Paragraph* 13-*A*.—The Executive Engineer should see that all contract agreements are properly executed.

13. *Paragraph* 14 (*d*).—The discrepancies pointed out should be inquired into and adjusted at an early date.

14. *Paragraph* 15 *and Annexure A*.—The accountant will be required to furnish the required explanation.

15. *Paragraph* 16.—(1) There should be no further delay in getting the pass books written up. (2) It is for Government to decide whether the security furnished by the storekeeper is adequate.

16. *Paragraph* 17.—The way in which the service label account has been kept is not satisfactory. Greater care should be bestowed in its upkeep in future and Executive Engineer should by occasional inspection see that it is properly kept.

17. *Paragraphs* 18 *and* 24 *to* 27.—The service books should at once be looked into and put in order.

18. *Paragraphs* 18-*A and* 28 *to* 51.—More care and attention is needed in checking travelling allowance claims, the journals in support of which are not sent in for audit. The over-payments brought to notice should be recovered at an early date.

19. *Paragraph* 54.—The way in which the Sub-divisional officer's cash book is kept is not satisfactory. It should be posted as the transactions occur by Sub-divisional officer when his clerk does not accompany him out on tour.

20. *Paragraph* 54 (*iii*).—Sub-divisional officer's attention should be drawn to this matter. It would be a great convenience to the subordinates if several small cheques were issued by Sub-divisional officer for payments to work establishment instead of a single large one.

MADRAS,
11th December 1894.

(Signed) I. S. SHERLOCK-HUBBARD,
Examiner of Public Works Accounts.

ORDER—dated 17th December 1894, No. 3240 W., Public Works.

Communicated to the Superintending Engineer, II Circle, for the information and guidance of the Executive Engineer, Kistna Western division.

2. The Executive Engineer will submit the explanation referred to in paragraph 3 of the Examiner's covering note.

3. With reference to paragraphs 5 and 15, the Superintending Engineer will report his opinion whether any, and if so what, security should be taken from the head clerk in his capacity of cashier and whether the security furnished by the storekeeper is adequate.

4. The explanation of the accountant called for with reference to paragraph 15 of the inspection report will be awaited.

5. The Superintending Engineer will see that special attention is given to the other points noticed by the Examiner.

(True Extract.)

Under Secy. to Govt., P.W.D.

To the Superintending Engineer, II Circle.
„ other Superintending Engineers.
„ the Consulting Architect to Government.
„ the Examiner, Public Works Accounts.

Exd. C. A. Munisawmy.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated December, 17 th.

Recd. *Enci.*

G.O., 17th Dec. 1894, No. 3240 W.

DECEMBER.

Inspection Report

Orders on the — on the accounts of the Kistna Western division, dated 21st October 1894.

EP-WITH CURRENT No.

dated 189 .

E. No. 27
500—2-5-94.

GOVT. OF MADRAS. } 1894. { P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 11 December 1894.

OFFICE NOTE No. 4854 B

To

W.

Inspection Report on the accounts of the Kistna Western Division dated 21st. October 1894.

Submitted to Government for necessary action, special attention being invited to the following points:-

2. Para 6. More care and attention is evidently necessary in the up-keep of measurement books. All corrections should be properly attested & measurements connected with payments by quotation of bills. All completed measurement books should at once be called in for record in the divisional office.

3. Para 7(a) & 14(c). The Executive Engineers explanation on the points noticed in these paras is necessary.

4. Para 7(b) All counterfoils of cheque books over five years should be destroyed.

5. Para 9(a).(i) The cash chest should be safe-guarded in the manner suggested. (ii) The case of the Head

Clerk requires careful consideration and it is for government to decide whether he should furnish security or not. In most of the divisions in this Presidency, the Head Clerk does the duties of cashier and has charge of the cash chest; but in no case has security been required; the reason apparently being that these individuals are not called Cashiers and therefore do not come within the letter of the Code rule. There, however, can be no doubt that their cases do come within the spirit and intention of the rule. There may be special circumstances which should be allowed for in such cases, such as the amount of pension or gratuity for which the Head Clerk has qualified by his previous service which would be forfeited by misconduct and which would in most cases exceed the amount of security that would be required. Existing rules however do not recognise any such distinction and it hardly can be on such grounds that clerks who have regular and habitual charge of cash are not required to furnish security.

6. Para 9(b). The Executive Engineer has regularly certified to this office the subsequent verification of cash balance statements - he should have recorded this on the office copies.

7. Para 10. The cash book is the Executive Engineer's most important record and it is very necessary that it should be more carefully kept and regularly checked and examined by the

disbursing officer.

8. Para 12(b). An independent check of stock by a member of the Engineer Establishment in the case of important stores, is very desirable.

9. Para 13 a. The charge to works is irreg ular and if it is necessary to keep the clerk on Executive Engineer should obtain sanction to debit his pay to Establishment - Temporary.

10. Para 13(c) Unless contractors bills are prepared in terms of the Estimate there will always be great trouble in posting the Register of Works. This should be carefully attended to in future. The discrepancies pointed out in regard to the arrears due to contractors should be traced out & rectified.

11. Para 13 (d). The instructions regarding the accounts of materials at site of works should be carefully attended to.

12. Para 13 A. The Executive Engineer should see that all contract agreements are properly executed.

13. Para 14(d) The discrepancies pointed out should be inquired into and adjusted at an early date.

14. Para 15 and Annexure A. The Accountant will be required to furnish the required explanation.

P. W. CURRENT No. 9501

26-9-92 № 2668W
15-10-92 № 2893W
6-3-94 № 617W
19-5-94 № 1959.C
24-1-91 № 283W
8-11-90 № 2962W
8-7-90 № 2968.C
23-7-90 № 2006W
16-5-90 № 1382W

I5. Para I6. (I) There should be no further delay in getting the pass books written up. (2) It is for Government to decide whether the security furnished by the Storekeeper is adequate.

I6. Para I7. The way in which the service label account has been kept is not satisfactory. Greater care should be bestowed in its up-keep in future & Executive Engineer should by occasional inspection see that it is properly kept.

I7. Paras I8 & 24 to 27. The service books should at once be looked into and put in order.

I8. Paras I8 A & 28 to 5I. More care and attention is needed in checking travelling allowance claims, the journals in support of which are not sent in for audit. The overpayments brought to notice should be recovered at an early date.

I9. Para 54. The way in which the Sub-divisional officer's cash book is kept is not satisfactory. It should be posted as the transactions occur by Sub-divisional officer, when his clerk does not accompany him out on tour.

20. Para 54(iii). Sub-divisional officer's attention should be drawn to this matter. It would be a great convenience to the subordinates if several small cheques were issued by Sub-divisional officer for payments to work Establishment instead of a single large one.

Encls/
Answ: 12-12-94

Con. Ex. I. Works

Report of an inspection of the Office of the Executive Engineer, Kistna Western Division, made by Mr. F. W. EICKE (Examiner, 4th Class, 3rd Grade, temporary rank), Senior Deputy Examiner, Public Works Accounts, Madras, on the 11th to 15th October 1894.

1. *Executive Engineer.*—The permanent incumbent is Mr. A. G. Malet, 2nd grade, who at the time of the inspection was away on three months' privilege leave, and M.R.Ry. S. A. Subramanya Aiyar, Avergal, Rai Sahib, B.A., B.C.E., 3rd grade (temporary), was acting for him and was present during the inspection.

2. *Accountant.*—M.R.Ry. C. Bramarayya Garu (4th grade) assumed charge on the 10th August 1894 from M.R.Ry. T. Kondayya Chetty (6th grade), who had been Divisional Accountant since June 1890.

3. *Previous inspections.*—The last inspection of the office by an Accounts officer was made in February 1890 and by the Superintending Engineer in December 1890. All irregularities noticed at the last accounts inspection have been duly remedied.

4. *Test audit.*—A test audit on the prescribed lines was applied to the accounts for the month of June 1894, the results of which are detailed in paragraphs 19 to 52-A of this report.

5. *Constitution of the division—*

Name of Sub-division.	Officer in charge.		Mode of supply of funds.
	Name.	Rank.	
Western	M.R.Ry. C. Ramanna Pantulu.	Supervisor, 2nd grade.	Drawing Account.
Eastern	M.R.Ry. L. D. Venkatarama Aiyar Avergal.	Assistant Engineer, 3rd grade.	

All contract and other payments in the division, with the exception of establishment payments, are made by the two Sub-divisional officers; this is a departure from the procedure laid down in Public Works Department Code, volume I, chapter VIII, paragraph 30, under which payments to contractors should, as far as conveniently practicable, be made by cheques from the Divisional office on the nearest District or Sub-divisional treasury; the system of payment followed has, however, been authorised by Government in G.O., No. 2668 W, dated 26th September 1892.

6. *Control over expenditure.*—In some of the measurement books—particularly in the case of the *new* books in current use—the actual "date of measurement" is not distinctly and separately recorded, but the date of the signature of the officer making the measurement is assumed to be the "date of measurement." It would be better in every case to record the date of measurement separately thus: "Date of measurement — 1894." Corrections in the measurement books are frequently not initialled. Great care should be taken to see that all corrections are properly attested by the officer making the correction; this is a very important point and attention is invited to the instructions given on this subject in Public Works Department Code,

volume II, chapter I, paragraph 34. Care should also be taken to see that the measurements are invariably crossed off against the bills on which payments have been made — *vide* Public Works Department Code, volume II, chapter I, paragraph 37. Several instances in which this requirement had not been complied with were noticed. Sufficient steps would not appear to have been taken to obtain the return of the completed measurement books from Sub-divisional offices to the Divisional office, as it was found at the inspection that several of the books issued in 1891 and 1892 had not been returned and that *none* of the books issued in 1893 had been received back. Arrangements should be made in future to get all completed measurement books returned to the Divisional office in due time in accordance with Public Works Department Code, volume II, chapter I, paragraph 38. The measurement books which remained with subordinates transferred to the new Kistna Northern Division at the time of the amalgamation in April 1894 are still borne on the register of the Kistna Western Division; these should have been transferred along with the subordinates to the new division. A list of the books should now be prepared and the books transferred to that division.

7. *Control over revenue and other receipts*—(*a*) *Payments into treasury.*—The following differences between dates of remittances to treasury as per cash-book and treasury remittance-books were noticed and should be explained :—

Date as per cash-book.	Date as per remittance book.	Amount as per cash-book.	Amount as per remittance book.	Remarks.
		Rs. A. P.	Rs. A. P.	
(*a*) 16th July 1894	14th July 1894 ..	593 5 4	216 0 0	
	16th July 1894 ..	*Nil.*	377 5 4	
(*b*) 21st August 1894	*Nil* ..	9 12 1	*Nil.*	

As regards item (*b*), the amount should have been entered in the Guntúr treasury remittance book at the time it was sent to the treasury; this was not, however, done, but a separate receipt was taken in a chellan and the amount subsequently entered in a separate treasury remittance book kept by the Accountant in order to work up to the total consolidated payment into treasury during the month. Care should be taken to invariably enter the amount in the remittance book of the treasury to which it relates on the actual date of remittance. Corrections in the remittance books should be made in the manner prescribed in Public Works Department Code, volume II, chapter I, paragraph 56. An alteration of the date of payment of a sum of Rs. 204–3–11 into the Masulipatam treasury from the 24th to 25th January 1894 by conversion of a figure was noticed; this mode of correction should not be permitted under any circumstances. More care is necessary in the matter of filing challans or receipts for payments into treasury; instances were noticed in which vouchers relating to one month were bound up in the file of vouchers relating to another month. More order and method is required in the matter of the record of the miscellaneous receipts paid into treasury.

(*b*) *Toll revenue.*—Tolls are collected at the following four locks :—

(i) Padaganjam.
(ii) Setanagaram.
(iii) Mortota.
(iv) Nizampatam.

The toll collections are promptly paid by the toll-collectors either into the treasury or the Sub-divisional officer's cash-chest and there is consequently no accumulation of cash in the hands of the toll-collectors. Blank ticket books are kept under lock and key in the custody of a clerk, and a register of books received and issued is maintained. Completed books are promptly returned to the Divisional office. All tickets issued are checked in the Divisional office as to correctness of amount charged as also the toll cash-books.

8. *Banking arrangements*—(*a*) *Pass-book.*—The practice of writing notes or remarks in the treasury pass-book—some instances of which were noticed in this

division—should be discontinued. Any remarks or instructions which it may be found necessary to communicate to the treasury office should be conveyed by means of separate office-notes or memos. Corrections in the pass-book are in some instances made by *conversion* of the figures, *e.g.*, see page 82, cheque No. 32, dated 10th August 1894, for Rs. 537–12–4 (*amount* converted); also page 84, number of letter of credit and date (figures converted). Numbers and dates of cheques also sometimes corrected in blue "*pencil*" and all corrections are not invariably initialled by Treasury officer, *e.g.*, see page 74.

(*b*) *Cheque-books.*—In a few instances figures had been *converted* in the counterfoils of cheques; this method of correction should be discontinued; the memoranda of balances on the back of the counterfoils of cheques have in some instances been entered in *pencil* only. Care should be taken to always write them up in *ink* and to initial corrections. The following difference in date as per cash-book and cheque-book was noticed and requires explanation :—

Number of cheque.	Date as per cheque book.	Date as per cash book.
$\frac{56524}{42}$	*Nil.*	2nd October 1894.

There are a number of old cheque-book counterfoils over 5 years' old in the Divisional office as well as in the Sub-divisional offices; those in the latter should be called in, and the Superintending Engineer's orders obtained to the destruction of all counterfoils of cheques more than 5 years' old with reference to Public Works Department Code, volume I, chapter VI, paragraph 40, note 2. The certificate of count of cheques by the Disbursing officer which is required to be given inside the cover of each cheque-book could not be inspected, as the covers had been torn off; this practice should be discontinued and the certificates duly recorded and preserved in future.

9. *Cash arrangements*—(*a*) *Cashier.*—There is no regular Cashier in the division, but the Head Clerk of the Divisional office is entrusted with the duties of Cashier and has charge of the divisional cash-chest which is an iron one and fitted with *one* lock only, both keys of which remain always with the Head Clerk. Under Public Works Department Code, volume II, chapter I, paragraph 70, the treasure chest is required to be secured by *two* locks of different patterns and the keys of the one lock should be kept apart from the keys of the other lock and in a different person's custody when practicable. The arrangement under which the Head Clerk performs the duties of a cashier as defined in Public Works Department Code, volume II, chapter I, paragraphs 78 to 80, 82 and 83, is stated to have been sanctioned by Government in G.O., No. 2668 W., dated 28th September 1892. No security deposit has been taken from the Head Clerk with reference to Public Works Department Code, volume I, chapter IV, paragraph 15.

(*b*) *Cash balance statements.*—The cash balance statements from August 1893 to June 1894 had been signed by the Accountant on behalf of the Executive Engineer (apparently owing to that officer's absence from head-quarters at the time of count on each occasion); this is allowed by the rules; there was, however, no evidence of the Executive Engineer (Mr. Malet) having subsequently verified the accuracy of the office copy of the balance statement as required by Public Works Department Code, volume II, chapter II, paragraph 36. The matter is important and some explanation would seem to be necessary if, as would appear to be the case, no subsequent verification by the Executive Engineer actually occurred.

10. *Divisional Cash-book.*—The cash-book is written up by the Head Clerk in his capacity of Cashier; the following defects were noticed :—

(i) All corrections not initialled by Executive Engineer.
(ii) Figures sometimes converted.
(iii) Some interpolations.
(iv) Corrections sometimes made in *black* instead of in *red* ink.

When one side of the cash-book is filled up with entries more quickly than the other (as usually occurs on the *payment* side), a diagonal line should be drawn across the vacant space thus ∠ to denote that no more entries are required to be made therein. No delay should be allowed to occur in incorporating into the divisional cash-book

the cash extracts received from toll collectors; it was noticed that the cash extract of the Peddaganjam Lock Superintendent, which was received in the Divisional office on 4th September, was not entered in the divisional cash-book till the 17th September. The divisional cash-books for the months of November and December 1893 and February, April and May 1894 had not been signed by the Executive Engineer (Mr. Malet) as required by Public Works Department Code, volume II, chapter I, paragraph 61. There is not sufficient evidence that the check of the cash-book by the disbursing officer prescribed in Public Works Department Code, volume II, chapter I, paragraph 58, is performed by the Executive Engineer (Mr. Malet). After check by the disbursing officer, the cash-book should be initialled under the last entry checked; this does not appear to have been done by Mr. Malet.

11. *Cash abstract book.*—The form of cash abstract book for Irrigation divisions introduced by Examiner (*vide* his circular letter No. $\frac{518}{A}$, dated August 1893), is in use in this division. The book is well kept by the divisional accountant and was up to date.

12. *Original stock accounts*—(*a*) *Reserve limit of stock.*—The balance of stock is in excess of the reserve limit (Rs. 12,000) by Rs. 1,810; the excess is stated to be due to the purchase of earthenware pipes obtained for use on different canal distributaries. The Acting Executive Engineer stated that the excess over the reserve limit of stock would be regularised by the issue of some of the pipes to works.

(*b*) *Stock-taking.*—Stock was last counted in July and August 1894. The bulk of the stock was counted by the officer in charge of the stock, viz., the storekeeper, so that there was no independent check of the stock. Attention is invited to Public Works Department Code, volume II, chapter I, paragraph 117, under which *all important* stores are required to be counted by a member of the Engineer establishment. The result of the stock-taking was satisfactory.

(*c*) *Stock manufacture* (*Lime*).—As the estimated rate for lime-stone is Rs. 1-3-0 per candy and the purchases during the year have been at Rs. 1-9-0 per candy and the unburnt lime-stone of last year's operations has been brought forward at Rs. 1-10-3 per candy, the estimate for outlay, as well as the rate of outturn, would seem to require revision. The Executive Engineer should accordingly report the matter to the Superintending Engineer with a view to the revision of the estimate.

(*d*) *Pricing and check of the original stock returns in the divisional office.*—The operation of pricing had been completed to end of September. One slight mistake in pricing was noticed which was remedied at the inspection. The pricing of the stock returns is not apparently properly understood by the clerk who is entrusted with this work; as in February 1894 he included the quantity of stock on which cartage had been paid as a stock receipt. The divisional accountant was requested to instruct the clerk in the matter of posting and pricing these returns, as also in regard to the check of the sub-divisional stock returns forms 10, 11 and 12.

13. *Accounts of works.*—(*a*) *Irregular charges to works.*—The pay of a clerk on Rs. 12 per mensem, who is employed in the Eastern subdivisional office, is charged to the work "Widening Western delta main canal;" the matter is said to have been reported by Executive Engineer to Chief Engineer, Public Works Department, with reference to that officer's circular No. 1959 C., dated 18th May 1894. The charge to works appears inadmissible.

(*b*) *Report of excesses and probable excesses by work-slips.*—The work-slips for August 1894 had not been sent to the Superintending Engineer up to the time of the inspection. No delay should be allowed to occur in reporting to Superintending Engineer or Chief Engineer, Public Works Department, all cases of excess or probable excess in rates or quantities over the provision in the estimates. The undermentioned further excesses over sub-heads—due to excess over estimated quantities—in August 1894 require the sanction of the Superintending Engineer:—

Widening Western Delta Main Canal.

	Further excess.
	Rs.
Earthwork, first mile, first half	1,530
Do. do.	5,158

(*c*) *Register of works.*—As regards the accounting for the expenditure on this work, it was found that in consequence of the contractor's agreement and bills not having been prepared in terms of the estimate, the items of work shown in the bills differ from the expenditure recorded in the works abstracts and register of works and consequently did not admit of a ready comparison of the bills with the latter records. Care should be taken to see that the contractor's agreement and bills are prepared in terms of the estimate as it is in accordance with the latter document that the accounts of expenditure are recorded. In the case of works brought forward from the previous year a reference to the folio of the old register should be given in the new register of works and *vice versâ*.

The undermentioned amounts shown in the register of works as *minus* arrears (due from contractors) on account of materials are not traceable from the contractor's ledger. Attention is invited to the instructions in Examiner's circular No. , dated :—

	Rs.	A.	P.
(1) Constructing a tram-wharf from the left wing wall of Sitanagaram, P. Cunnuswamy Modelly	10	10	3
(2) Constructing a retaining wall to island at Sitanagaram, T. Cunnusawmy Modelly	23	15	2

(*d*) *Materials at site of works.*—Form No. 7 F is not used for works, the accounts of which are not kept by sub-heads; but in place of these, monthly manuscript statements are received from sub-divisions showing the quantities at site of each work at the beginning of the month, the receipts and issues of the month, and the closing balance. Materials at site of works for which accounts are kept by sub-heads are also included in this statement; this is quite unnecessary. The use of these monthly manuscript statements should be discontinued and the prescribed form 7 F used in future for works not accounted for by sub-heads in cases when the stock is drawn from a source independent of the Sub-divisional officer, and is charged direct to a work without passing through the subdivisional stock accounts; the only entry in such cases being an acknowledgment of the receipt of the materials with no opening or closing balances, (see Public Works Department Code, volume II, chapter I, paragraph 104). The value of materials received at site of works from suppliers, but not paid for, is shown as "liabilities;" this is opposed to Public Works Department Code, volume II, chapter II, paragraph 154, unless the Superintending Engineer has specially allowed this procedure in this particular case.

13A. *Contract accounts.*—The agreement entered into with contractors, Messrs. M. Ethirajulu Pillay & Co., for widening the Western delta main canal, had not been signed by the Executive Engineer, nor by the Chief Engineer for Irrigation; the latter officer had, however, approved the contract in his letter No. II-202 K.S., dated 30th November 1893, to the Executive Engineer. Some of the agreements had merely been *initialled* by the Executive Engineer.

14. *Tools and Plant accounts*—(*a*) *Method of accounting for Tools sent to workshops for repairs.*—Ballacuts sent to the workshops for repairs are shown in subdivisional forms Nos. 12 and 13 as "issues," and when received back from the shops as "receipts." As tools sent for repairs will eventually be returned, they should still be borne on the books of the department and accounted for in the same manner as tools temporarily lent to contractors or in use by subordinates (*vide* Public Works Department Code, volume II, chapter I, paragraph 116).

(*b*) *Submission of original subdivisional half-yearly returns of Tools and Plant.*—A consolidated half-yearly return of tools and plant has hitherto been submitted to the Examiner instead of the original subdivisional half-yearly returns ordered in G.O., No. 617 W., dated 6th March 1894; the latter will be submitted in future; at the same time care should be taken by the divisional accountant to see that the monthly returns of tools and plant received from sub-divisions are duly checked and posted into the half-yearly register kept in the Divisional office.

(*c*) *Classification of articles of Tools and Plant.*—In the half-yearly returns of tools and plant sent to the Examiner a distinction between Irrigation and Provincial tools and plant is maintained, but not in the subdivisional returns nor in form No. 9 of the Head-quarters Sub-division. It is not clear on what basis, or from what data, the classification is made; this should be explained.

(*d*) *Discrepancies between consolidated and subdivisional returns of Tools and Plant.*—The undermentioned discrepancies were noticed between the consolidated and subdivisional returns of tools and plant on 31st July 1894; they appear to have originated previous to August 1891, and early measures appear to be necessary with a view to obtaining explanations of the discrepancies and their early adjustment:—

Item No.	Name of article.	As per consolidated return.	As per subdivisional returns.
28.	Stones, levelling, telescopic, sets	17½	19½
33.	Straight edge, ebony	7	6
35.	Tapes, metallic, 100 feet (including irrigation)	16	15
2.	Augers, iron	9	11
21.	Crowbars (including irrigation)	632	633
28.	Hammers, sledge	20	23
36.	Hooks, bill	107	108
40.	Mamooties (irrigation included)	976	607
2.	Mamooties, English	41	414
42.	Mill, sets	17	18
44.	Paras, measuring	8	10
49.	Rods, do.	35	36
53.	Screens, iron	2	4
56.	Shovels	6	10
57.	Sieve, copper	1	
61.	Squares, masons and wooden	43	50
4.	Padlocks, Chubb's	12	18
17	Locks	6	2
20.	Office box, teakwood	2	...
34.	Badges of milemen	1	28
	Protractory, ivory	...	1
	Chains, iron, for cash-chest	...	1

15. *Delay in preparation and check of bills.*—Enclosure A shows the delay which has occurred in the preparation and check of contractors' bills in the Divisional office. The delays marked * are serious, and the late accountant of the divisions should be called upon for an explanation of them, and also why he omitted to place the register of bills before the Executive Engineer for that officer's perusal and initials, as required by G.O., No. 2873 W., dated 15th October 1892.

16. *Security Deposits.*—The Savings' Bank pass books had not been sent to the treasury for the interest to be written up for the year 1893–94; this should be done without further delay. The store-keeper has given a security deposit of Rs. 250 only, whereas the amount of stock under his charge is valued at about Rs. 10,000.

17. *Service Labels.*—The requisitions for service labels should be expressed in words as well as in figures in future. Sufficient care does not appear to have been bestowed upon the service label account; the book was found to be full of erasures and conversions of figures, and in one case a wrong balance had been struck and entered in the account under the initials of the head clerk, the error not being detected until 10 days afterwards by the divisional accountant. Arrangements should be made to prevent a recurrence of these irregularities and for the account to be kept in good order and properly checked and supervised in future.

18. *Service Books.*—The service books (126 in number) are kept in a strong wooden box under lock and key and are in the custody of a clerk on pay Rs. 40—2—50. It seems doubtful whether important records like these should be left in the care of an under clerk of the office; it is usual to keep service books in the cash chest. Leave of absence exceeding one month should be calculated according to the *calendar* month as explained in Civil Service Regulation, Article 20, instead of at 30 days a month as has been the practice hitherto. The entry of leave taken is incorrectly recorded in the service books; it should be simply noted *across* the book (*vide* Article 884 of the Civil Service Regulation). The service book of S. Ranganaikulu Naidu, Delta Superintendent, 2nd grade, was stated to have been sent to Kistna Eastern division for verification and could not therefore be inspected. Several omissions of entries were noticed in the service books. These were indicated to the clerk at the inspection and should be supplied (see paragraphs 24 to 27).

18-A. *Travelling Allowance Journals.*—The test audit of these journals brought to light many errors and omissions in audit, all of which appear to indicate lax check or defective audit of these journals in the Divisional office, see paragraphs 28 to 51.

Results of Test Audit.

19. *Unvouched outlay.*—Nominal muster rolls are, as a rule, filed in the Sub-divisional offices under Code volume II, chapter I, 28. Vouchers are not obtained, as a rule, for payments under Rs. 10 each with reference to Code volume II, chapter I, 178. The unvouched outlay has therefore been tested by a comparison of the entries in the cash-book with those in the works abstracts and found correct.

20. *Records of Measurements.*—The check of measurements are carried out in accordance with the Code volume II, chapter I, 36, but measurement books are sent by Sub-divisional officers, who have authority to make payments, with final bills to the Divisional office, where they are checked by a clerk under the supervision of the accountant. This is not necessary according to the Code.

21. Book No. 618/24 has been examined. All original entries are duly cancelled by means of a rubber stamp and crossed off against bills, &c.

22. *Works abstracts.*—These documents for June 1894 have been examined and found in order. The figures for arrears under labour are, in the absence of nominal muster rolls, obtained from the cash-books where they are noted by Sub-divisional officers. The details are therefore not obtainable from the Divisional office records.

23. *Store Accounts.*—The stock issues are not priced on the basis of half-yearly adjusted rates. The actual rates are charged and for this purpose a monthly statement is prepared of receipts, issues and balances with values. Considering the total stock in the division and the extent of transactions under each item, there is no necessity for refinement of accounting, and the half-yearly system of rates should well answer the purpose.

Service Books.

24. *K. Srinivasa Pillay, clerk, V class, 1st grade, now storekeeper.*—Fourth increment of Re. 1 from 1st August 1891 to 25th November 1891 (date of promotion to the post of storekeeper) is not noted in his service book.

25. The undermentioned breaks in the continuity of record in the service books of the individuals noted below have been supplied at the time of inspection by making the entry "Transit pay drawn for———to———":—

B. Paparazu Pantulu, delta superintendent, 13th to 20th March 1891.
K. Subbarayudu, peon, 2nd to 3rd February 1892.
M.R.Ry. Vallabha Rayudu Nayudu, draftsman, 30th July 1892.

26. *Shaik Abdulla, Overseer's Peon.*—In column 8 against an entry of supension from 14th May 1891 to 13th August 1891, it is stated that the lascar absented without leave from 12th to 16th April 1891 and 10th to 13th May 1891. The former period of absence is not noted in the service book and the latter is treated as leave without allowances.

27. *M.R.Ry. P. A. Venkatarama Aiyar, Overseer.*—Privilege leave from 16th June 1894 to 15th July 1894 is not noted in his service book.

Travelling Allowance journals of Lower Subordinates, office establishment, &c., not sent to Examiner's office for audit.

28. Period embraced in inspection.—April 1892 to August 1894.

29. The journals are stated to have been checked by a clerk under the supervision of the accountant. They are not signed by either of them, nor is there any indication of their having been checked.

30. The hours of departure and of return to head-quarters have in almost all cases not been noted whenever daily allowance is claimed for two consecutive days for absence from head-quarters under Civil Service Regulations 29.

31. *August* 1894.—B. Sobhanadri Row, clerk, IV class, 3rd grade (head-quarters, Chebrole)—

14th, left Santaravoor at 12 noon, arrived Nallamada (hour not given).
15th „ Nallamada (hour not given), arrived Chebrole 9 A.M.

	RS.	A.	P.	
Amount claimed and passed, 33 miles	4	2	0	actual expenses.
Amount admissible—				
Daily allowance for 14th and 15th at 6 annas	0	12	0	
Excess passed ...	3	6	0	

32. *August* 1894.—S. Ranganaikulu Naidu, Delta Superintendent (head-quarters, Kollur)—Journey beyond jurisdiction. Daily allowance for 9th and 10th for halt at Guntúr has not been claimed and therefore not passed.

33. *May* 1894.—K. Raghaviah, clerk, V class, 1st grade (head-quarters, Bápatla), clerk under overseer K. Venkata Reddi Nayudu :—

Left head-quarters 20th, arrived Nallamada 20th.
Halt at Nallamada, 21st to 23rd.
Left Nallamada 24th, arrived Ratur 24th } Absence is less than three consecutive
Left Ratur 25th, arrived Nallamada 25th } nights.
Halt at Nallamada, 26th May to 4th June 1894.

	RS.	A.	P.
Amount claimed and passed for halt at Nallamada, 21st May to 4th June 1894, 15 days at 4 annas	3	12	0
Amount admissible, 10 days at 4 annas	2	8	0
Excess ...	1	4	0

This excess has afterwards been retrenched in the travelling allowance bills for June and July 1894 simply because the Examiner's office disallowed the corresponding claims of the overseer. It has been explained that the late accountant has allowed in this case the claims, as preferred by the overseer and his clerk, to be included in travelling allowance bills subject to retrenchment should the corresponding claims of the overseer be disallowed by the Examiner.

34. *April* 1894.—K. Ramiah, clerk, IV class, 3rd grade (head-quarters, Guntúr)—

19th, Dondapad to Vinukonda by road, 6 miles.
Vinukonda to Guntúr by rail.

Nothing has been passed because nothing has been claimed by the individual for the road journey in continuation of the railway journey.

35. *April* 1894.—P. Sitaramasawmi Pantulu, clerk, temporary, on Rs. 15—

Head-quarters, Guntúr, up to 21st.
Narasaraopet, after 21st.

This clerk was attached to the sub-division and travelled during the month with Sub-divisional officer and returned to his head-quarters, Guntúr, on 19th. He was afterwards asked to work under Mr. E. H. Muller, Overseer, whose head-quarters are at Narasaraopet. He joined the overseer while at Guntúr, took charge from overseer's clerk on 20th. He claimed daily allowance from 22nd to 30th Rs. 2-4-0. The clerk not having gone to Narasaraopet but having simply met the overseer while he was at Guntúr is not entitled to daily allowance on the score of absence from head-quarters.

36. *February* 1894.—R. Hanumantha Row, temporary clerk, Rs. 15 (head-quarters, Santharavoor)—

19th, Kunkalamarru to Santhavoor, distance entered 21 miles.

but by the same journal the distance should be—

	MILES.
Santharavoor to Karanchedu	7
Karanchedu to Kunkalamaru	3
	10

The actual expenses claimed were first passed but afterwards disallowed on the Sub-divisional officer refusing to grant actual expenses certificate and daily allowance passed

instead. The discrepancy in the distance was not questioned. There is no table of distances in the Divisional office, and it is very doubtful whether any attempt is made to check distances entered in journals.

37. *December* 1893.—Each and every one of the undermentioned members of the Divisional office travelled from Duggirala (old head-quarters) to Guntúr (new head-quarters) and back as under for the purpose of "accompanying and arranging records" and got daily allowance for three days. They have afterwards finally removed to Guntúr on 31st and got mileage on transfer :—

—	To Guntúr.	Halt at Guntúr.	Back to Duggirala.	Amount. RS.	A.	P.
P. Krishna Row Pantulu, III class, 2nd grade	24	25	26	2	10	0
O. Venkatappaya Sastri, IV class, 1st grade	24	25	26	1	8	0
P. Kuttamba Row Pantulu, IV class, 2nd grade	25	26	27	1	8	0
S. Srinivasa Row Pantulu, IV class, 3rd grade	24	25	26	1	2	0
A. Parthasarathi Naidu, IV class, 3rd grade	23	24	25	1	2	0
T. V. Narasimham, clerk, V class, 1st grade	25	26	27	0	12	0
M. Narasimha Charlu, temporary clerk	24	25	26	0	12	0
G. R. Varadiah Pantulu do.	24	25	26	0	12	0
Y. Vallabha Row Naidu, draftsman, 1st class	24	25	26	2	4	0
I. V. Subba Row Naidu, draftsman, 3rd class	24	25	26	1	2	0
S. Rangasami Naidu, temporary draftsman	24	25	26	1	8	0
Total ..	..	..	..	15	0	0

It is for Superintending Engineer to decide whether every clerk and draftsman should accompany records to the new head-quarters.

38. *October* 1893.—G. C. Rajanna Reddy, clerk, Rs. 15—

	By rail. MILES.	By road. MILES.
3rd	15	7
11th	23	10

Nothing has been passed for the road journey because nothing has been claimed.

39. *October* 1893.—Venkataratnam (overseer's clerk), clerk on Rs. 15 (head-quarters, Narasaraopet)—

19th, Guntúr to Bezwada by rail.
13th, Bezwada to Narasaraopet by rail.

Bezwada is beyond the limits of the division. It has been explained that Superintending Engineer's authority has been obtained for journey of the overseer beyond jurisdiction and that the same has been construed as authority for the clerk's journey also.

40. *September* 1893.—G. C. Rajanna Reddy, clerk, on Rs. 15—

	By rail. MILES.	By road. MILES.
25th	38	4

Nothing has been passed for road journey because nothing has been claimed.

41. *July* 1893.—Challa Punniah, clerk, on Rs. 15 (head-quarters, Tenali)—

8th, Nallavada to Nizampatam 6 miles.
9th, 10th and 11th, halt at Nallavada.

The return journey from Nizampatam to Nallavada is not recorded.

42. *July* 1893.—S. Viswanatha Rau, clerk, on Rs. 15, under overseer M.R.Ry. C. Murugesa Mudaliar (head-quarters, Vinukonda)—

	Distance travelled. MILES.
18th, Vinukonda to Nadigedda	7
19th, Nadigedda to Dondapad	2
20th and 21st at Dondapad.	
22nd, Dondapad to Nadigedda	2
23rd to 25th at Nadigedda.	
26th, Nadigedda to Dondapad	2
27th to 30th at Dondapad.	
31st, Dondapad to Nadigedda	2

Daily allowance has been passed for all these days. The move of only 2 miles to and fro of the Sub-divisional clerk would seem to evade the 10-day limit rule. The clerk could have done his work as well at Dondapad.

43. *May* 1893.—M. V. Runga Row, clerk, V class, 1st grade (head-quarters, Chebrole)—

	Distance from head-quarters. MILES.
8th, left Chebrole 4 P.M., arrived Jagarlamudi	6
9th, left Jagarlamudi to Kopalli and back to Chebrole, arrived 12 A.M.	9

	RS.	A.	P.
Daily allowance claimed and passed for 8th and 9th	0	8	0
Admissible only for 1 day, Civil Service Regulations 29	0	4	0
Excess ...	0	4	0

44. *February* 1893.—T. Laskhmiah, clerk, V class, 1st grade (head-quarters, Chebrole)—

Joined head-quarters on transfer on 16th.
24th, halt at Duggirala, daily allowance As. 4.

The journal does not show how he got into Duggirala on the 24th.

45. *February* 1893.—Chella Punniah, clerk, Rs. 15 (head-quarters, Tenali)—

	Distance from head-quarters. MILES.	Travelled. MILES.
15th at Gudavalli	13	...
16th, Gudavalli to Jampani	4	9
17th, Jampani to Tenali	...	4

	RS.	A.	P.
Daily allowance claimed and passed for 17th	0	4	0
Admissible (being within 5 miles radius of head-quarters) ...		...	
Excess ...	0	4	0

46. *January* 1893.—S. Ammayya, clerk, Rs. 19 (head-quarters, Duggirala), attached to Sub-divisional office—

	Distance from head-quarters. MILES.
16th at Kollur and Vellatur	30

Halting allowance As. 4 claimed and passed.

In December 1892 the clerk's head-quarters were Vellatur. On the 24th December 1892 he proceeded to Duggirala, head-quarters of Sub-divisional officer. The journal shows no further journeys in December 1892. The journal for January 1893 begins with the above claim. It does not show how he got back to Vellatur.

47. *November* 1892.—T. Lakshmiah, clerk, V class, 1st grade (head-quarters, Tenali)—

	Distance from head-quarters. MILES.
30th to 31st October 1892, halt at Nallavada	19
Again 4th November 1892, halt at Nallavada	19

The occupation between 1st and 3rd November 1892 is not shown.

48. *October* 1892.—Challa Punniah, clerk, on Rs. 15 (head-quarters, Tenali)—

1st, Turumella to Intur (10 miles from head-quarters).

He was last at Tenali on 29th September 1892. It is not shown how he got into Turumella.

49. *October* 1892.—Challa Punniah, clerk, on Rs. 15 (head-quarters, Tenali)—

	Distance from head-quarters. MILES.	Travelled. MILES.
18th, Tenali to Kuchipudi	4	6

Daily allowance should not have been passed for journeys within 5 miles radius, the number of miles actually travelled notwithstanding.

50. *October* 1892.—T. Lakshmiah, clerk, V class, 1st grade (head-quarters, Tenali)—

	Distance from head-quarters. MILES.
26th at Intur	13
30th at Nallavada	18½
31st do.	18½

The occupation between 27th and 29th is not recorded.

51. *August* 1892.—P. Kutumba Row, clerk, IV class, 3rd grade—

He was an accountant in West Berar division (Hyderabad) with lien on his permanent appointment of clerk. He came from Berar direct to Chebrole on 17th August 1892 (whence he originally proceeded to Berar). His subsequent journeys are as follows:—

Object.—As per orders of officer.

	Daily allowance. RS.	A.	P.
18th, Chebrole to Guntúr	0	6	0
19th, Guntúr to Bezwada	0	6	0
20th to 22nd at Bezwada	1	2	0
23rd, Bezwada to Guntúr	0	6	0
24th, Guntúr to Chebrole	0	6	0

He appears to have gone to Superintending Engineer's office for orders as to his appointment. If so, he is not entitled to halting allowance on 20th to 22nd as he has no head-quarters in absence of appointment and as the journey is not one on tour. He should have proceeded to Superintending Engineer's or Executive Engineer's head-quarters and asked for orders. He should not have gone to Chebrole in the first instance.

52. *Register of lands taken up for Public Works.*—The register kept is a register of lands required as per schedules sent from time to time to Revenue authorities. As the area and particulars of land actually acquired generally differs from the particulars previously entered in the register, the vouchers for payment of land received with Examiner's advices of exchange items do not admit of ready comparison and posting. For this purpose a separate manuscript register of copies of awards statements for land taken up is maintained since January 1894. It is suggested that the award statements be copied into the printed register and that a copy of the schedules of requirements be kept without posting them into the printed register.

52-A. Six vouchers received with Examiner's advice No. 19 B., dated 23rd June 1894, have not yet been posted owing to the particulars not being traceable from the above register.

53. *State of the office and work of the Accountant.*—With the foregoing exceptions the office may be said to be in very fair order. The present accountant appears to be well up to his work, and, considering his age and long service, smart and active; he has only recently joined the division.

54. *Inspection of the Eastern Sub-Division, Guntúr.*—(i) The Sub-divisional officer M.R.Ry. L. D. Venkatarama Iyer, B.A., B.C.E. (in charge since 1st May 1894), was not present during the inspection, being absent from head-quarters on tour in the sub-division.

(ii) *Cash book.*—The cash book is kept by the sub-divisional clerk and, excepting when the Sub-divisional officer is at head-quarters, is written up on receipt of paid vouchers sent in by the Sub-divisional officer; this arrangement is not a very satisfactory one. In some provinces in India it is the custom for the Sub-divisional officer to

carry his cash book about with him on tour and post it as transactions occur and it might be considered whether this plan might not be adopted in this division. Paid vouchers and cash sent in by the Sub-divisional officer to his clerk at head-quarters for entry in the cash-book, &c., are at present unaccompanied by any memorandum showing how many vouchers are sent and their numbers, &c. Some memorandum of this kind should always be sent with the vouchers and, in the event of *cash* being sent in, the *amount* should always be clearly stated as well as source of receipt with brief instructions to the clerk as to disposal of the cash. The cash-book is neatly kept and is free from corrections. The following points should receive attention :—

(*a*) Cash book, pages 68 to 70, for October 1894, had been totalled up in *pencil* only ; the totals should be always entered and carried forward in *ink* on each page of the cash-book.

(*b*) Diagonal lines should be drawn across the vacant spaces on any page of the cash-book to denote that no more entries are required to be made therein.

(iii) *Payment of work establishment.*—Works establishments are paid each month by subordinates from a cheque received from the Sub-divisional officer, the amount of which varies from Rs. 400 to Rs. 600. The subordinate cashes the cheque and makes payments in cash during the month. To prevent a large accumulation of cash in the hands of the subordinates who hold also imprests of Rs. 500, the cheque might be drawn only for the amount actually required to be expended by the subordinate at the time or he might be given two or more cheques for smaller amounts which he could cash as occasion required. Care should be taken to see that the actual cash balance in hands of the subordinate at any time does not exceed Rs. 1,000.

(iv) *Cheque books.*—The current cheque books could not be inspected as they were with the Sub-divisional officer in the sub-division.

(v) *Muster rolls.*—In the register of works kept in the Divisional office, Rs. 1–8–0 is shown as arrears on account of "repairing surplus weir at Nallavada ;" the amount however properly appertains to the work "repairing surplus weir at Nizampatam tidal lock." The necessary correction should be made. Steps should be taken for the early payment of the undermentioned arrears outstanding for over six months :—

Name of work.	Amount.	Period outstanding.
	RS. A. P.	
Protecting river margin at Munnangi ...	1 6 9	28th Feb. 1894.
Do. do. ...	0 10 6	10th Mar. „

No labour has been employed on the undermentioned works since 10th May 1894 ; the undermentioned arrears relating to May 1894 are still outstanding :—

	RS. A. P.
(*a*) Repairing surplus weir at Nizampatam lock	1 8 0
(*b*) Do. tidal lock at Nizampatam canal	3 8 0

Steps should be taken for their early adjustment. Attention is invited to Public Works Department Code, volume II, chapter I, paragraph 26, in connection with these outstandings.

(vi) *Cash arrangements.*—The cash is kept in an iron bound wooden box in the office room and is in the charge of the Sub-divisional clerk. The cash box is not fixed to anything nor even secured by a chain. The Superintending Engineer's opinion might be obtained as to whether the present arrangements for the custody of the cash are considered to be adequate.

(vii) *State of the office, &c.*—With the foregoing exceptions the office appeared to be in very fair order. More method is required in the matter of filing papers and vouchers, some delay occurring in producing documents asked for at the inspection. The Sub-divisional clerk has a very considerable amount of work to do considering his small pay (Rs. 22) ; he is assisted by a clerk on Rs. 12 whose pay is charged to works. The irregular charge of this clerk's pay is referred to in paragraph 13 (*a*) of this report.

WALTAIR,
21st October 1894.

(Signed) F. W. FICKE,
Inspecting Officer.

ENCLOSURE A.

DELAYS in preparation and check of bills.

Name of contractor or piece-worker.	Amount of bill.	Date of measurement.	Date of bill.	Date of receipt in Divisional office.	Date of completion of action in Divisional office.
	RS. A. P.				
Patibandla Venkatasubbiah.	114 3 6	10th Nov. 1893 ..	9th Feb. 1894 ..	..	..
P. Tumayya ..	98 14 0	12th Dec. „ ..	3rd Mar. „ ..	..	..
	122 0 0	12th „ „ ..	3rd „ „ ..	..	..
N. Nagayya	41 9 10	25th Mar. 1894 ..	26th „ „ ..	4th April 1894 ..	26th April 1894.
M. Venkatasubbiah ..	74 6 10	22nd „ „ ..	22nd „ „ ..	4th „ „ ..	26th „ „
K. Pitchayya	7 6 9	7th „ „ ..	10th April „ ..	..	..
P. Venkatarazu ..	39 3 9	7th „ „ ..	10th „ „ ..	..	..
G. Kristnayya ..	29 5 5	7th „ „ ..	10th „ „ ..	..	..
P. Ankamma	237 4 2	27th April „ ..	26th May „ ..	..	..
S. Markendeyulu ..	237 0 0	29th May „ ..	30th „ „ ..	7th April 1894 ..	11th June 1894.*
T. Tirupatirayudu ..	280 0 0	12th June „ ..	11th July „ ..	..	..
P. Ankamma	1,070 0 0	2nd and 16th July 1894.	25th „ „ ..	13th Aug. 1894 ..	24th Sept. 1894.*
S. Markandeyulu ..	370 0 0	23rd June 1894 ..	22nd „ „ ..	..	..
M. Ethirajulu Pillay and Co.	3,707 12 6	9th „ „ ..	14th Sept. „ ..	..	..
P. Seshachelam Naidu	178 3 4	16th Aug. „ ..	15th „ „ ..	..	..
	179 8 11	15th „ „ ..	15th „ „ ..	..	..
	935 2 9	14th „ „ ..	15th „ „ ..	..	..
	591 15 6	14th „ „ ..	15th „ „ ..	..	..
J. Choudari	176 2 7	11th „ „ ..	15th „ „ ..	..	..

* These delays are serious and the Accountant should be called upon for an explanation of the delay and also why he omitted to place the register of bills before the Executive Engineer for that officer's perusal and initials.

Dw Ex
9501/Ex

Typed

PUBLIC WORKS DEPARTMENT.

A/ Lucky

No 3240 dt 17 Dec 94.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following

Office Note from the Ex S.W.A (H.C. No 4854 Bdg 11/12/94)

16

Communicated to the Supdg Engineer II circle for the information and guidance of the Executive Engineer Kistna Western Division.

2. The Executive Engineer will submit the explanation referred to in para 3 of the Examiner's covering note.

3. With reference to paras 5 & 15, the Supdg Engineer will report his opinion whether any and if so, what securi

(40—1,000—26-11-94.)

should be taken from
the Head clerk in his
capacity of cashier, and
whether the security furnished
by the Storekeeper is
adequate.

4. The explanation of
the accountant called
for with reference to para
15 of the inspection report
will be awaited

5. The Executive Engineer
will see that special
attention is given to the
other points noticed by
the Examiner

DESPATCHED
8-JAN.95

S. E. II Circle
Other Supdg Engineers
CA to Govt
Exmd

C№-9501

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated

Rec.

Encl.

G.O., 17/12 1894 No. 3240W

Inspection Report

orders on the — on the
accounts of the Kistna
Western Dn dated 21-10-94.

22/10

T. CC. 1/12