

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper :—

Office-note from the Examiner of Public Works Accounts, dated Madras, 29th March 1895, No. 1198 B.

Submitted to Government for orders, special attention being invited to the following points and additional remarks.

2. *Paragraph 8.*—This is desirable.

3. *Paragraph 9.*—This point is re-submitted with reference to the last paragraph of my office-note quoted in G.O., No. 2023 W., dated 14th August 1894.

4. *Paragraphs 10 and 12.*—The irregularities brought to notice call for close enquiry ; and the Accountant M.R.Ry. Ayodhyaramayya Pantulu, now attached to the Buckingham Canal division, will be required by me to submit an explanation of his share in the transactions.

5. *Paragraph 13.*—Unless the register prescribed in G.O., No. 2873 W., dated 15th October 1892, is regularly and frequently inspected by the Executive Engineer, he will be deprived of the means of checking delays in payment of contractors' dues.

6. *Paragraph 14.*—The rule in Code volume II, chapter VI, paragraph 1, should be strictly observed.

7. *Paragraph 15.*—The use of, and the necessity for submitting, work slips does not appear to be understood.

8. *Paragraph 17 (b).*—Early settlement of all outstandings is most desirable.

9. *Paragraph 27.*—The upkeep of service book should receive careful attention.

10. *Paragraph 29.*—The Executive Engineer reports that steps are being taken to reduce this stock ; but the definite and imperative orders contained in G.O., No. 782 I., of 10th October 1882, G.O., No. 184 I., of 26th February 1883, and G.O., No. 492 I., of 11th August 1887, have apparently received but little attention.

11. The articles taken over from the Canal Company have been in store for about twenty years, and it is essential that further loss by depreciation and storage should be avoided.

12. *Paragraph 31.*—Attention is invited to the Proceedings of Government in the Public Department published with G.O., No. 2449 W., of 2nd October 1894.

13. *Paragraph 32.*—Attention is invited to G.O., No. 2453 W., dated 3rd September 1892.

14. *Paragraph 34.*—There may be special reasons for this, and the matter has doubtless already received the attention of the Chief Engineer.

15. *Paragraph 35.*—This is a matter for the Chief Engineer's opinion.

ENCLOSURE.

Report of an inspection of the accounts of the Executive Engineer and Sub-Divisional officer, Kurnool, by Mr. C. C. SWETENHAM, Deputy Examiner, Public Works Accounts, Madras, on the 16th to 19th January 1895.

PART I.—EXECUTIVE ENGINEER'S OFFICE.

I.—PRELIMINARY.

1. *Previous inspection.*—This office was last inspected in November 1893 by Mr. W. A. Crisp, Examiner, 4th class, 3rd grade. Such points then noted by him still remaining unremedied are noted under their appropriate heads by me.

2. *Executive charge.*—The Executive Engineers in charge of the division since last reported upon are—

Name.	Rank.	Until
Mr. J. C. Johnston ...	Executive Engineer, 2nd grade.	27th March 1894.
Mr. A. C. Pereira ...	Do. 3rd do.	In present charge.

Mr. Pereira was present during the inspection.

3. *Accounts charge.*—The accounts charge of the division has been held as follows :—

Name.	Rank.	Till
M.R.Ry. A. Ayodhyaramayya ...	Accountant, 6th grade ...	10th September 1894.
Mahomed Latif Husain Saib ...	Do. 8th do. ...	14th December 1894.
M.R.Ry. T. Jayaram Chetty ...	Do. 6th do. ...	In present charge.

The present accountant has received a portion of his earlier training in the Audit office.

4. *Extent of inspection.*—The period to which test audit was applied is August 1894, that for which travelling allowances claimed were checked is August 1894, and that embraced in the general inspection of the office ranged from January to December 1894.

II.—EXPENDITURE.

A.—Cash and Treasury Accounts.

5. *Drawing accounts. Multiplicity of.*—The following statement shows the number of drawing accounts existing at some of the treasuries or sub-treasuries dealt with :—

Name of treasury or sub-treasury.	Number of drawing accounts.
Nandyal ...	3
Kurnool ...	2
Chagalmarri ...	2
Pattikonda ...	2

It is a matter for consideration whether so many separate accounts at sub-treasuries are needful, or whether the resulting advantages are commensurate with the extra work thrown on the treasuries.

6. *Pass books.*—Pass books appear to be delayed usually in return by the Cuddapah Treasury.

7. *Sub-divisional cash accounts.*—(a) Delays in closing and recouping the interest accounts of sub-divisions still occur. This was noted in paragraph 11 of the last report.

(b) Cash extracts and vouchers from Cumbum sub-division are generally received late and incomplete. This retards the work of the Divisional office.

8. *Suggested delegation of payments.*—The Divisional office merely makes payments of salaries and travelling allowances to all the staff of the division. These could be paid by Sub-divisional officers on acquittance rolls prepared in the Divisional office and sent to them with orders to pay. This was noted in paragraph 10 of previous report.

9. *Cashier.*—There appears to be no necessity for a cashier in the Divisional office.

B.—General.

10. *Measurement books.*—(a) A measurement book (No. 32) is maintained in the Divisional office, formerly under custody of the accountant, now of the cashier. In this book particulars are recorded of some materials paid by Executive Engineer.

(b) On page No. 1 the Divisional Accountant, M.R.Ry. Ayodhyaramayya Pantulu, himself entered in the measurement book the weight (only), rate and amount of Portland cement collected by Nabee Saib, a contractor engaged on "rebuilding the leaky portion of the body wall at Sunkesala." It is noted in pencil in the measurement book and in ink in the office copy of bill S. D. 47/81 of February 1894, paid on 20th February 1894, that these are the contractor's own measurements. The contractor's own measurements are not recorded anywhere at or previous to payment, but the reference given on the hand-receipt form bill being questioned by the Audit office is the above noted entry in the measurement book which is signed by the present Executive Engineer and must therefore have been signed after the 28th March, the date he took over from his predecessor.

(c) The measurements should of course have been taken and signed by the officer in charge of the work when delivered. No notice of payment appears to have been given him however and the consequence was no proper running account was maintained and the series of bills remained disconnected. On the Sub-divisional officer submitting a final bill in August 1894, the Accountant had therefore to revise it, and to do this he himself recorded the transactions noted in paragraph (b) on page 101 (fly leaf) of the Sub-divisional officer's own measurement book (No. 5). This entry by the Accountant led to friction, to which my attention was drawn by the Executive Engineer with the result of the abovementioned irregularities being discovered.

(d) On further checking the accounts of the contractor, it is seen in the final bill, S. D. No. 63/22 of August 1894, that, in addition, to a final charge to the work of Portland cement valued at Rs. 968, there is a further entry under "Materials at site" of Portland cement valued at Rs. 1,047-4-0.

(e) The total advance to this contractor for Portland cement brought to site was therefore some Rs. 2,000, of which only Rs. 968 was expended on the work concerned, the rest being transferred as follows :—

Head.	Date.	Amount.
Works ...	Aug. and May 1894.	RS. 792
Stock ...	Nov. 1894.	255

(f) An advance was therefore made to contractor on materials to the extent of over Rs. 1,000 in excess of that required for the actual necessities of the work to which originally charged.

(g) Further in the final bill there were exhibited as "materials at site" materials already transferred to other works. Again the burdening of stock account with excess materials supplied by contractors to work appears always open *prima facie* to objection.

11. *Register of measurement books.*—(a) The register of measurement books shows three books (Nos. 119—121) with the Upper sub-division as a reserve. All books not in use should remain with the Divisional office and issued when required.

(b) The measurement books are not only machine-numbered, but also have a separate divisional number given them which is quoted by subordinates in bills, &c. This is superfluous.

12. In a completed measurement book (No. 1 of Head-quarter sub-division) it is again noted that the entries on pages 32 and 33 are in pencil and in the handwriting of the late Accountant, M.R.Ry. Ayodhyaramayya Pantulu. They bear no date nor the signature of any Executive officer, neither are they cancelled by a reference to the bill (C.O.V. 37/ February 1893) prepared from them. The total quantities of measurements are the same as those in the previous entry on pages 26 and 28 noted further on, but the amount is greater by Rs. 437-1-2 and the revised rates are said to have been

taken from those supplied in January 1893 by Overseer Srinivasa Sastry. These, however, were not forthcoming, the only record extant being a revised *estimate* of that date prepared by him.

(b) These pencil entries noted as "now paid," and consequently of not earlier existence than the date of the bill prepared for them in February 1893, are worded to be in continuation of entries on pages 26 and 28 of work done to the value of Rs. 407-10-4, dated 6th October 1891 and 6th December 1891, and signed for by the Honorary Assistant Engineer, Mahomed Cassim Sahib. These entries purporting to be written continuously are therefore some 14 months apart in date.

(c) The history of the estimate and bills of the work with which these entries are connected perhaps warrant being brought to the notice of the executive authorities. The work concerned is "constructing a bye-wash at Karivemala and Neelacheruvu tanks." A revised estimate for this work, some Rs. 1,300 in excess of the original, was prepared on the ground that the estimated rate for "earthwork," viz., Rs. 3-8-0 was not sufficient, as blasting of boulders had to be done and therefore further provision was made for two additional items in estimate to meet this under "blasting of boulders" at Rs. 4 and "carriage and stacking of boulders" for purposes of measurement of the quantity blasted also at Rs. 4. In the final bill submitted for the work it is seen that although payments are made for these two additional items, yet the rate paid for "earthwork" is Rs. 6-8-0. Notwithstanding this, a saving of some Rs. 600 was still effected on the revised estimate. The remark made by the Accountant on the office copy of the final bill (voucher No. S.D. 69/107 of March 1894, is instructive. It runs—

"Expenditure up to date"	Rs.	A.	P.
Now payable	951	3	10
	192	7	4
Total ...	1,143	11	2

Estimate Rs. 1,787.

Balance saving owing to reduction in rate for removing boulders."

(on the margin)

(Intld.) A. A.

"The items within differ not much with the estimate in quantities, but reduced rates having been allowed in some cases and a higher rate in one case has resulted in a large saving on the estimate. The bill may, I think, be passed."

29th March 1894.

(Intld.) A. A.

This bill was signed by the present Executive Engineer just after taking over charge from his predecessor. The appropriation of saving to enhance the rate of earthwork proper was brought by me to his notice. Stringent rules requiring such occurrences to be referred before payment specially to the Executive Engineer or authority sanctioning the estimate and ensuring his special sanction are perhaps necessary.

13. *Control over expenditure.*—The register of bills has never been submitted to Executive Engineer for inspection as required by G.O., No. 2873 W., dated 15th October 1892. The object of the register was therefore not attained. Two lists showing respectively delays in preparation of bills and in their check by the Accountant are appended as annexures A and B.

14. The authority of Superintending Engineer is not obtained previous to commencing works without estimate or appropriation or in excess of such.

15. *Work slips.*—Work slips are still not sent to Superintending Engineers reporting excesses over sub-heads. This point was noted in paragraph 17 of last report.

C.—Contract and Piece-work Accounts.

16. *Sanction to Contracts.*—The Superintending Engineer, Lieutenant-Colonel C. C. Rawson, R.E., appears to have sanctioned a contract beyond his powers for the "Taluk cutcherry at Pattikonda, estimate Rs. 36,610, Register No. 95 of 1891-92 and 1 of 1893-94." The sanction recorded in the Executive Engineer's office is conveyed in Superintending Engineer's No. 320, dated 7th May 1894.

This contract was subsequently cancelled by Superintending Engineer in his No. 1839, dated 3rd November 1894, the contractor having refused to construct the work on another site at his tendered rates. No further agreement had been entered into up to date. Further remarks will be made regarding this work in their appropriate place (see paragraph 21).

17. *Advances on materials.*—(a) Advances to contractors on materials brought to site are recorded in the register of works as follows:—

	RS.	A.	P.
Taluk cutcherry at Allagudda	110	2	7
Head Assistant Collector's residence at Nandyal	192	0	0
Total ...	302	2	7

A further instance of this has already been referred to in paragraph 10 (d).

(b) *Dues to contractors.*—Several balances have been due to contractors for over six months. A list is appended in annexure C.

18. *Verbal agreements.*—Verbal agreements with piece-workers are still rife in this division. The point was noted in paragraph 21 of last report.

19. *Reduction of work.*—For intermediate payment on works accounted for by sub-heads when the voucher sent to audit is in form 16 (hand-receipt form), a further detail of work done is prepared in form 14 to enable the divisional register of works to be posted up. This was alluded to in paragraph 22 of last report. The procedure is superfluous as work abstracts are now prepared by Sub-divisional officers.

D.—Accounts of works.

20. *Materials at site.*—With reference to paragraph 20 of previous report, it is observed that the quantity of broken metal collected in 1892-93 for Thokapalli dam was 12,695½ cubic yards. At present the accounts show only 11,438¾ cubic yards at site, a difference of 1,256¾ cubic yards. Of this difference, 4 cubic yards were used on experiments and the net balance to be accounted for is a difference of 1,252¾ cubic yards which is still under correspondence.

21. On checking the accounts of the "Taluk cutcherry at Pattikonda, estimate Rs. 36,610, Register No. 95 of 1891-92 and 1 of 1893-94," the following observations were made:—

(a) The total expenditure to end of December 1894, some two years after sanction to estimate, is Rs. 1,080-15-2, made up as follows:—

Departmental expenditure.

	RS.	A.	P.
(i) Digging trial pits in July 1894	4	0	0
(ii) Petty supervision for June 1894	15	0	0

Contract Account.

(iii) Excavating foundations	51	13	9
(iv) Materials collected by contractor	960	1	5
(v) Lime shed and chunam will constructed by contractor.	30	0	0
(vi) Cost of wooden rampers and one parah measure of contractor	3	0	0
(vii) Pay of watcher employed by contractor for 4½ months.	17	0	0
Total ...	1,080	15	2

Item (ii) appears to show that Rs. 15 was expended on supervision of Rs. 4 worth of work done. Items (v), (vi) and (vii) are stated to have been recouped to contractor on account of his contract having been cancelled (*vide* paragraph 16).

(b) In January 1895 further payments for this work have been made of Rs. 460-10-0 on account of railway freight of two consignments of Mangalore tiles obtained from Calicut. The total quantity of tiles ordered on 17th December 1894 was 25,770, valued at Rs. 1,083. As matters stand at present, the collection of tiles is proceeding apace, while the question of site is still under consideration. Judging from the past rate of progress of the work and the desirability of postponing all expenditure not immediately necessary, the above facts appear open to objection.

(c) The appropriation for the year on this work is Rs. 4,000. A lapse appears likely, and if so the probable amount should be promptly surrendered.

(d) It is further noted that, although the estimate for the work is Rs. 36,610 and was sanctioned originally in 1891-92, the appropriation up to date, i.e., to end of 1894-95, amounts to only Rs. 4,000. As so small an expenditure on the work can satisfy no immediate practical urgency, the question of whether it should be permitted is submitted with reference to the recent orders of the Government of India recommending the restriction of outlay to the more immediate practical wants. Such expenditure as the present appears *prima facie* merely to be incurred for the sake of spending money or working up to a grant,—courses to be deprecated from policy in the present financial situation, notwithstanding the fact that in this instance provincial revenues alone are affected.

22. (a) In the case of the "Deputy Collector's cutcherry at Markapur, estimate Rs. 21,530," for which the appropriation for the year is Rs. 5,000 and the expenditure to date nil, an indent for tiles had also been sent forward on 18th January 1895. (b) Charges to the extent of Rs. 1-3-6 were debited to "contingencies." Particulars were not forthcoming.

23. *Allocation of unvouched outlay.*—(a) Nominal muster roll, C.B. No. 42 of August 1894 (S.D. No. 5), for As. 12 exhibits the wages of "coolies employed for assisting in surveying." The name of the work noted on the roll is "surveying the site selected for constructing Deputy Collector's cutcherry at Markapur," but because—so it was stated—there was no estimate for that work, the amount was debited to the estimate for "ryots' shed for the Munsif's court-house at Markapur;" an estimate has since been sanctioned as noted in paragraph 21 (a) and the amount should be written back to it.

(b) The wages of ten men engaged in carrying the post, which should have been charged to Establishment "contingencies," are shown charged to the "preliminary expenses" of "Thokapalli project" in nominal Muster roll, C.B. No. 63 of August 1894 (S.D. No. 18).

E.—Suspense.

24. *Securities.*—The register of security deposits is not signed by the Executive Engineer.

F.—Divisional Accounts.

25. *Reduction of work.*—Certified copies of contract certificates are obtained from Sub-divisional officers who prepare work abstracts. This is unnecessary.

26. *Register of works.*—(a) In the case of the "Taluk cutcherry at Allagadda, estimate Rs. 36,523," an outlay of Rs. 613 on "lead sheeting to volley" was separated from the expenditure recorded against "sub-heads costing not more than Rs. 500" to which it had been charged. The transfer was not however shown in the work abstracts.

(b) After the register had been closed for March, etc., the details by sub-works were recast and so brought forward as the opening entries for April which consequently disagreed with the closing entries for March.

G.—Establishment.

27. *Service books.*—(a) The service book of Mahommed Latif Husain Saib, Accountant, 8th Grade, Temporary rank, was not in the office, but was stated to be in Audit office.

(b) At the date of inspection, five service books of employes at outstations were awaiting the countersignature of Executive Engineer to the opening entries attested by Sub-divisional officers. There were also two books with Sub-divisional officers for first attestation of the opening entries.

28. *Travelling allowance.*—(a) The occupation during halt at Nandyal from 4th to 9th August 1893, is not recorded of G. Pauliah Reddy, a temporary clerk on Rs. 15, whose head-quarters are Jangalapaddi.

(b) Travelling allowance by the longer and more expensive route including mileage for 48 miles at 2 annas, instead of by the shorter railway route amounting

Rs. 5-2-0, was passed to Mir Jamaludden, Irrigation Superintendent at Nandyal, on transfer to his permanent post on Rs. 25 per mensem at Divisional office at Kurnool. The reasons are not on record.

III.—Stock.

29. (a) The stock in this division is constituted partly of stores, tools and plant belonging to the Kurnool canal, some of them having been taken over from the old guaranteed company very many years ago. Most of these stores must consequently be surplus and require to be sold under either the ten or five years' rule applicable to new or second-hand stores, respectively; sanction to retain articles of "small stores" has however been accorded by Superintending Engineer for another twelve months under the understanding that they will be utilized within that period.

(b) Strict attention should be paid to the disposal and prevention of accumulation of stock, as long experience has shown the evils attendant upon holding on in hopes of an ultimate expenditure on works. It is a question of great importance to a work which like the Kurnool canal has interest charges calculated on its capital outlay. The definition of the classing of the different conditions of stores are now clearly enough worded to prevent any misunderstanding.

IV.—REVENUE.

30. *Arrears.*—With reference to paragraph 7 (3) of last report, it is noted with regard to the water supplied from the Kurnool canal to the villages of His Highness the Nizam that on 1st December 1894 the Collector of Kurnool intimated all arrears for fasli 1303 to have been recovered. Those due for the current fasli are in course of recovery.

V.—GENERAL.

31. *Records.*—The destruction of records and the prevention of accumulation is not systematized. Old forms are used for making envelopes, but the majority of waste is burnt.

32. *Local forms.*—There are 53 forms locally printed; only a few of these are account forms. In some cases the forms appear to be of more than purely local interest.

33. *Accountant.*—The accountant at present in charge is M.R.Ry. Jeyaram Chetty. He has only recently joined and it is difficult to pronounce upon his work. The work of the late accountant, M.R.Ry. Ayodhyaramiah Iyer, however, does not, from an accounts point of view, appear to have been altogether satisfactory. The temporary accountant under training, Mahomed Latif Hussain, is said to take an interest in his work and to be progressing satisfactorily.

34. *High establishment rates.*—The percentage of establishment in this division to total, expenditure on works and repairs, and again to the expenditure on provincial works and repairs appear abnormally high, although a large proportion of the work, indeed nearly three fourths in August 1894, was carried out by contract as apart from departmental agency (including petty contract). A statement is appended in Annexure D.

35. *Head-quarters sub-division.*—The following is a statement of the expenditure in this sub-division from January to November 1894:—

	RS.	A.	P.
January	...	...	...
February	...	...	...
March	...	...	...
April	...	...	...
May	...	...	...
June	...	...	...
July	...	...	...
August	...	...	...
September	...	...	...
October	...	...	...
November	...	...	...
	1,927	7	0
	665	10	4
	22	2	10
	40	0	0
	689	10	10
	365	13	9
	2,197	9	6
	444	4	3
	40	10	8
	592	5	4

Thus, for an average monthly expenditure for eleven months of under Rs. 630, a separate sub-division at head-quarters, with a sub-divisional allowance, is maintained with a separate drawing account.

PART II.—ACCOUNTS OF HEAD-QUARTER SUB-DIVISION.

36. *Previous inspection.*—This sub-division was not inspected on the last inspection, the Nandyal sub-division being then visited.

37. *Sub-divisional charge.*—The sub-division was in charge of the Executive Engineer, Mr. A. C. Pereira. It will shortly be in charge of Mr. Willis.

38. *Drawing accounts.*—The average expenditure in this sub-division has been already noted in paragraph 35 of report on divisional office and the question of necessity of a separate drawing account referred to.

39. *Measurement books.*—The measurement book has neither been signed nor initialled by sub-division clerk in token of check of arithmetical accuracy.

40. *Tools and Plant records.*—Form No. 9 is not maintained for recording the transactions of tools and plant. These being few are, it is stated, posted into form No. 12 at end of month and into the half-yearly return.

MADRAS,
2nd February 1895.

C. C. SWETENHAM,
Inspecting Officer.

ANNEXURE A (see paragraph 13).

EXTRACT from the Register of bills showing delays between measurement and preparation of bills.

Name of contractor.	Amount of bill.	Date of measurement.	Date of bill.
	RS. A. P.		
Jaffer Saib	24 4 3	28th June 1893 ..	6th December 1893.
C. Nagojee Row	61 5 9	11th October 1893 ..	12th ..
Meer Nizavathally Saib	211 12 11	15th November 1893 ..	6th January 1894.
C. Goorappa	166 6 6	29th October 1893 ..	13th ..
Do.	1,040 8 4	9th ..	13th ..
Do.	180 15 9	7th ..	13th ..
Do.	637 3 7	29th ..	13th ..
Gyboo Saib	492 13 1	9th to 12th January 1894.	23rd February 1894.
Beeram Saib	221 12 5	15th January 1894 ..	2nd March 1894.
P. Kristniah	34 13 0	15th ..	2nd ..
Mazzu Saib	247 11 8	25th ..	13th ..
N. Gurooviah	218 8 9	10th June 1893 ..	13th ..
Anki Reddy	243 15 0	26th October 1893 ..	24th ..
Bussa Kotappa	4 3 3	13th February 1893 ..	18th April 1894.
Nabee Saib	4,088 7 8	13th and 19th March 1894	7th May 1894.
T. Sawminatha Iyer	79 11 0	4th May 1893 ..	15th June 1894.
C. Goorappa	826 7 9	20th April 1894 ..	16th July 1894.
Nabee Saib	254 9 9	26th May 1894 ..	18th ..
Do.	388 2 9	26th ..	18th ..
Do.	459 1 3	31st ..	18th ..
Do.	211 8 8	18th ..	18th ..
Do.	11,105 9 2	1st July 1894 ..	5th August 1894.
T. Sawminatha Iyer	429 14 8	8th June 1894 ..	7th ..
T. Ragavooloo Chetty	117 11 6	24th March 1894 ..	17th ..
Nabee Saib	13 12 0	16th July 1894 ..	28th ..
Do.	26 3 5	16th ..	28th ..
C. Nagojee Row	123 2 3	9th ..	6th September 1894.
Khaja Khan	566 7 2	4th June 1894 ..	6th ..
A. Ramasawmy Mudali	32 15 11	30th April 1894 ..	6th ..
Nabee Saib	13 12 0	16th July 1894 ..	28th August 1894.
Aliff Sheriff	116 0 3	17th May 1894 ..	7th September 1894.
M. Mohadeen Saib	212 14 8	18th April 1894 ..	6th ..
M. Soorajadeen Khan	51 1 9	6th August 1894 ..	17th ..
Do.	97 6 4	6th ..	17th ..
Do.	39 14 6	10th ..	17th ..
Do.	50 10 4	10th ..	17th ..
C. Nagojee Row	129 15 0	10th ..	17th ..
Do.	242 1 4	21st June 1894 ..	18th ..
Khaja Khan	23 15 10	9th July 1894 ..	18th ..
Nabee Saib	1,856 8 5	26th June 1894 ..	20th October 1894.
Beeram Saib	19 6 2	24th ..	29th ..
Do.	65 1 10	22nd September 1894 ..	2nd November 1894.
Do.	46 0 9	23rd ..	2nd ..
Nabee Saib	52 6 8	22nd ..	2nd ..
Do.	2,755 2 7	23rd August 1894 ..	2nd ..
Do.	973 6 5	22nd ..	2nd ..
Do.	79 11 0	30th May 1894 ..	3rd ..
Do.	72 2 4	28th ..	3rd ..

Extract from the Register of bills showing delays between the measurement and preparation of bills—*cont.*

Name of contractor.	Amount of bill.	Date of measurement.	Date of bill.
	RS. A. P.		
Hajee Khan	2,271 6 7	26th September 1894 ..	6th November 1894.
Jaffer Saib	308 7 6	28th ..	3rd December 1894.
C. Nagojee Row	14 15 7	27th October 1894 ..	6th ..
Do.	86 5 10	27th ..	6th ..
C. Cunniah Naidoo	5 11 10	5th September 1894 ..	7th ..
Nagojee Row	77 9 0	25th June 1894 ..	7th ..
A. Ramasawmy Mudali	124 14 3	15th August 1894 ..	7th ..
P. Ally Saib	35 11 2	23rd October 1894 ..	31st ..

ANNEXURE B.

EXTRACT from the Register of bills showing delays between the receipt and return of bills.

Name of contractor.	Amount of bill.	Date of receipt of bill.	Date of return of bill for payment.
	RS. A. P.		
C. Nagojee Row	61 5 9	14th December 1893 ..	1st February 1894.
Nabee Saib	292 3 1	13th March 1894 ..	26th April 1894.
Do.	484 8 4	13th ..	26th ..
A. Ramasawmy Mudali	1,739 7 0	13th ..	26th ..
Syed Hyder Saib	79 0 9	24th ..	11th May 1894.
Davood Saib	16 12 0	24th ..	11th ..
Wadda Ganguly	15 7 11	24th ..	11th ..
Nandyal Gangulu	11 14 0	24th ..	11th ..
Nabee Saib	4,088 7 8	9th May 1894 ..	28th July 1894.
Do.	125 0 0	13th July 1894 ..	22nd August 1894.
Kondooogadoo.	43 6 4	28th August 1894 ..	6th October 1894.
K. Kasim Saib	96 12 10	28th ..	1st ..

ANNEXURE C (see paragraph 17) (b).

STATEMENT showing the outstanding balances against contractors for more than six months.

Name of contractor.	Amount.	Month from which due.	Remarks and explanation given.
	RS. A. P.		
Gavoonda Nabee Saib	80 9 4	June 1894 ..	The work will be completed during January 1895 and finally settled.
Chittary Goorappa	64 4 8	.. ..	The contractor has been asked to inform if he would accept the final bill passed, but no reply has been received as yet. Reminders have been sent in.
Chittary Chinna Goorappa	51 8 9	.. ..	The work will be completed during January 1895 and finally settled.
S. Rangasayee Chetty	47 2 10	March 1894 ..	Final bill received, audited, will be paid in a day or two.
H. Modeen Khan	280 0 4	May 1894 ..	Final bill received for audit in January 1895.
B. Kotappa	4 3 3	March 1893 ..	The amount will be credited to deposits in January 1895 with the sanction of the Superintending Engineer, as the contractor refused to receive payment.
Rajoopaliam Kamal Saib	13 9 7	June 1894 ..	Will be inspected and finally settled during January 1895.
Do.	6 9 4	.. ..	.. ..
Khja Khan	13 10 4	May 1894 ..	Under dispute.
A. Ramasawmy Mudali	39 6 0	.. ..	Final bill is awaited from Overseer.
Ally Saib	36 12 10	.. ..	Final bill received will be paid in January 1895.

ANNEXURE D (see paragraph 34).

STATEMENT showing the percentage of Establishment to expenditure incurred from June to November 1894.

Month.	45. Civil Works.	Irrigation.	Total outlay on works.	Establishment.	Tools and plant.	Other heads of Account 8—(2 to 6).	Total outlay.	Percentage of establishment to total outlay on works.	Deduct from 5 amount charged to other than Civil Works.	Net establishment chargeable 5—10 to Civil Works.	Percentage of net establishment to expenses in Civil Works in column 2.
1	2	3	4	5	6	7	8	9	10	11	12
June 1894 ..	1,803	10,905	12,708	5,519	72	7,707	27,006	51	2,508	4,011	222
July ..	1,878	9,367	11,245	5,758	69	7,544	24,616	51	2,154	3,604	192
August ..	5,408	9,423	14,831	6,488	135	17,809	39,263	44	2,167	4,321	80
September ..	2,388	5,382	7,770	6,171	42	997	14,980	79	1,238	4,933	207
October ..	2,516	5,007	7,523	6,095	36	2,939	16,593	81	1,152	4,943	196
November ..	3,417	5,709	9,126	5,922	405	2,387	17,840	65	1,313	4,609	135

ORDER—dated 6th May 1895, No. 1059 W., Public Works.

Communicated to the Superintending Engineer, III Circle, for the information and guidance of the Executive Engineer, Kurnool Division, special attention being drawn to the remarks in paragraphs 2, 5 to 9, 12 and 13 of the Examiner's covering note.

2. With reference to paragraph 3, the Superintending Engineer will report whether there is at present any necessity for retaining the services of a cashier in the Kurnool Divisional office.

3. The Superintending Engineer will inquire into, and report fully on, the irregularities brought to notice in paragraphs 10 and 12 of the inspection report.

4. The Government regrets to observe that the orders issued in the Proceedings of Government quoted in paragraph 10 of the Examiner's covering note have not apparently been fully attended to. The Superintending Engineer will take steps without further delay for the disposal of all stores taken over from the late Madras Irrigation and Canal Company which are not required in the division.

5. Paragraphs 34 and 35 of the inspection report will be referred to the Superintending Engineer for remarks.

(True Extract.)

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

To the Superintending Engineer, III Circle.
 „ other Superintending Engineers.
 „ the Consulting Architect to Government.
 „ the Superintendent of Works, Periyar Project.
 „ the Examiner, Public Works Accounts.

Exd. C. A. Munisawmy.
 Spare Copies

GENERAL.
ACCOUNT.

Gobt. of {1895} Madras.
PUBLIC WORKS.

Dated May, 6th.

Recd.

Encl.

G.O., 6th May 1895, No. 1059 W.

MAY.

Inspection Report

The — of the accounts of the Kurnool division submitted by the Examiner, communicated to the Superintending Engineer, III Circle, with remarks.

29 MAR 1895

Report of an inspection of the accounts of the Executive Engineer and Sub-Divisional officer, Kurnool, by Mr. C. C. SWETENHAM, Deputy Examiner, Public Works Accounts, Madras, on the 16th to 19th January 1895.

PART I.—EXECUTIVE ENGINEER'S OFFICE.

I.—PRELIMINARY.

1. *Previous inspection.*—This office was last inspected in November 1893 by Mr. W. A. Crisp, Examiner, 4th class, 3rd grade. Such points then noted by him still remaining unremedied are noted under their appropriate heads by me.

2. *Executive charge.*—The Executive Engineers in charge of the division since last reported upon are—

Name.	Rank.	Until
Mr. J. C. Johnston ...	Executive Engineer, 2nd grade.	27th March 1894.
Mr. A. C. Pereira ...	Do. 3rd do.	In present charge.

Mr. Pereira was present during the inspection.

3. *Accounts charge.*—The accounts charge of the division has been held as follows:—

Name.	Rank.	Till
M.R.Ry. A. Ayodhyaramayya ...	Accountant, 6th grade ...	10th September 1894.
Mahomed Latif Husain Saib ...	Do. 8th do. ...	14th December 1894.
M.R.Ry. T Jayaram Chetty ...	Do. 6th do. ...	In present charge.

The present accountant has received a portion of his earlier training in the Audit office.

4. *Extent of Inspection.*—The period to which test audit was applied is August 1894, that for which travelling allowances claimed were checked is August 1894, and that embraced in the general inspection of the office ranged from January to December 1894.

II.—EXPENDITURE.

A.—Cash and Treasury Accounts.

5. *Drawing accounts.* *Multiplicity of*—The following statement shows the number of drawing accounts existing at some of the treasuries or sub-treasuries dealt with:—

Name of treasury or sub-treasury.	Number of drawing accounts.
Nandyal ...	3
Kurnool ...	2
Chagalmari ...	2
Pattikonda ...	2

It is a matter for consideration whether so many separate accounts at sub-treasuries are needful, or whether the resulting advantages are commensurate with the extra work thrown on the treasuries.

6. *Pass books.*—Pass books appear to be delayed usually in return by the Cuddapah Treasury.

7. *Sub-divisional cash accounts.*—(a) Delays in closing and recouping the interest accounts of sub-divisions still occur. This was noted in paragraph 11 of the last report.

(b) Cash extracts and vouchers from Cumbum sub-division are generally received late and incomplete. This retards the work of the Divisional office.

8. *Suggested delegation of payments.*—The Divisional office merely makes payments of salaries and travelling allowances to all the staff of the division. These could be paid by Sub-divisional officers on acquittance rolls prepared in the Divisional office and sent to them with orders to pay. This was noted in paragraph 10 of previous report.

9. *Cashier.*—There appears to be no necessity for a cashier in the Divisional office.

B.—General.

10. *Measurement books.*—(a) A measurement book (No. 32) is maintained in the Divisional office, formerly under custody of the accountant, now of the cashier. In this book particulars are recorded of some materials paid by Executive Engineer.

(b) On page No. 1 the Divisional Accountant, M.R.Ry. Ayodhyaramayya Pantulu, himself entered in the measurement book the weight (only), rate and amount of Portland cement collected by Nabee Saib, a contractor engaged on "rebuilding the leaky portion of the body wall at Sunkesala." It is noted in pencil in the measurement book and in ink in the office copy of bill S. D. 47/81 of February 1894, paid on 20th February 1894, that these are the contractor's own measurements. The contractor's own measurements are not recorded anywhere at or previous to payment, but the reference given on the hand-receipt form bill being questioned by the Audit office is the above noted entry in the measurement book which is signed by the present Executive Engineer and must therefore have been signed after the 28th March, the date he took over from his predecessor.

(c) The measurements should of course have been taken and signed by the officer in charge of the work when delivered. No notice of payment appears to have been given him however and the consequence was no proper running account was maintained and the series of bills remained disconnected. On the Sub-divisional officer submitting a final bill in August 1894, the Accountant had therefore to revise it, and to do this he himself recorded the transactions noted in paragraph (b) on page 101 (fly leaf) of the Sub-divisional officer's own measurement book (No. 5). This entry by the Accountant led to friction, to which my attention was drawn by the Executive Engineer with the result of the abovementioned irregularities being discovered.

(d) On further checking the accounts of the contractor, it is seen in the final bill, S. D. No. 63/22 of August 1894, that, in addition, to a final charge to the work of Portland cement valued at Rs. 968, there is a further entry under "Materials at site" of Portland cement valued at Rs. 1,047-4-0.

(e) The total advance to this contractor for Portland cement brought to site was therefore some Rs. 2,000, of which only Rs. 968 was expended on the work concerned, the rest being transferred as follows:—

Head.	Date.	Amount.
Works	Aug. and May 1894.	Rs. 792
Stock	Nov. 1894.	255

(f) An advance was therefore made to contractor on materials to the extent of over Rs. 1,000 in excess of that required for the actual necessities of the work to which originally charged.

(g) Further in the final bill there were exhibited as "materials at site" materials already transferred to other works. Again the burdening of stock account with excess materials supplied by contractors to work appears always open *prima facie* to objection.

11. *Register of measurement books.*—(a) The register of measurement books shows three books (Nos. 119—121) with the Upper sub-division as a reserve. All books not in use should remain with the Divisional office and issued when required.

(b) The measurement books are not only machine-numbered, but also have a separate divisional number given them which is quoted by subordinates in bills, &c. This is superfluous.

12. In a completed measurement book (No. 1 of Head-quarter sub-division) it is again noted that the entries on pages 32 and 33 are in pencil and in the handwriting of the late Accountant, M.R.Ry. Ayodhyaramayya Pantulu. They bear no date nor the signature of any Executive officer, neither are they cancelled by a reference to the bill (C.O.V. 37/ February 1893) prepared from them. The total quantities of measure-

ments are the same as those in the previous entry on pages 26 and 28 noted further on, but the amount is greater by Rs. 437-1-2 and the revised rates are said to have been taken from those supplied in January 1893 by Overseer Srinivasa Sastry. These, however, were not forthcoming, the only record extant being a revised *estimate* of that date prepared by him.

(b) These pencil entries noted as "now paid," and consequently of not earlier existence than the date of the bill prepared for them in February 1893, are worded to be in continuation of entries on pages 26 and 28 of work done to the value of Rs. 407-10-4, dated 6th October 1891 and 6th December 1891, and signed for by the Honorary Assistant Engineer, Mahomed Cassim Sahib. These entries purporting to be written continuously are therefore some 14 months apart in date.

(c) The history of the estimate and bills of the work with which these entries are connected perhaps warrant being brought to the notice of the executive authorities. The work concerned is "constructing a bye-wash at Karivemala and Neelacheruvu tanks." A revised estimate for this work, some Rs. 1,300 in excess of the original, was prepared on the ground that the estimated rate for "earthwork," viz., Rs. 3-8-0 was not sufficient, as blasting of boulders had to be done and therefore further provision was made for two additional items in estimate to meet this under "blasting of boulders" at Rs. 4 and "carriage and stacking of boulders" for purposes of measurement of the quantity blasted also at Rs. 4. In the final bill submitted for the work it is seen that although payments are made for these two additional items, yet the rate paid for "earthwork" is Rs. 6-8-0. Notwithstanding this, a saving of some Rs. 600 was still effected on the revised estimate. The remark made by the Accountant on the office copy of the final bill (voucher No. S.D. 69/107 of March 1894, is instructive. It runs—

	Rs.	A.	P.
Expenditure up to date	951	3	10
Now payable	192	7	4
Total	1,143	11	2

Estimate Rs. 1,787.

Balance saving owing to reduction in rate for removing boulders."

(on the margin)

(Intld.) A. A.

"The items within differ not much with the estimate in quantities, but reduced rates having been allowed in some cases and a higher rate in one case has resulted in a large saving on the estimate. The bill may, I think, be passed."

29th March 1894.

(Intld.) A. A.

This bill was signed by the present Executive Engineer just after taking over charge from his predecessor. The appropriation of saving to enhance the rate of earthwork proper was brought by me to his notice. Stringent rules requiring such occurrences to be referred before payment specially to the Executive Engineer or authority sanctioning the estimate and ensuring his special sanction are perhaps necessary.

13. *Control over expenditure.*—The register of bills has never been submitted to Executive Engineer for inspection as required by G.O., No. 2873 W., dated 15th October 1892. The object of the register was therefore not attained. Two lists showing respectively delays in preparation of bills and in their check by the Accountant are appended as annexures A and B.

14. The authority of Superintending Engineer is not obtained previous to commencing works without estimate or appropriation or in excess of such.

15. *Work slips.*—Work slips are still not sent to Superintending Engineers reporting excesses over sub-heads. This point was noted in paragraph 17 of last report.

C.—Contract and Piece-work Accounts.

16. *Sanction to Contracts.*—The Superintending Engineer, Lieutenant-Colonel C. C. Rawson, R.E., appears to have sanctioned a contract beyond his powers for the "Taluk cutcherry at Pattikonda, estimate Rs. 36,610, Register No. 95 of 1891-92 and 1 of 1893-94." The sanction recorded in the Executive Engineer's office is conveyed in Superintending Engineer's No. 320, dated 7th May 1894.

This contract was subsequently cancelled by Superintending Engineer in his No. 1839, dated 3rd November 1894, the contractor having refused to construct the work on another site at his tendered rates. No further agreement had been entered into up to date. Further remarks will be made regarding this work in their appropriate place (see paragraph 21).

17. *Advances on materials.*—(a) Advances to contractors on materials brought to site are recorded in the register of works as follows:—

	RS.	A.	P.
Taluk cutcherry at Allagadda	110	2	7
Head Assistant Collector's residence at Nandyal	192	0	0
Total	302	2	7

A further instance of this has already been referred to in paragraph 10 (d).

(b) *Dues to contractors.*—Several balances have been due to contractors for over six months. A list is appended in annexure C.

18. *Verbal agreements.*—Verbal agreements with piece-workers are still rife in this division. The point was noted in paragraph 21 of last report.

19. *Reduction of work.*—For intermediate payment on works accounted for by sub-heads when the voucher sent to audit is in form 16 (hand-receipt form), a further detail of work done is prepared in form 14 to enable the divisional register of works to be posted up. This was alluded to in paragraph 22 of last report. The procedure is superfluous as work abstracts are now prepared by Sub-divisional officers.

D.—Accounts of works.

20. *Materials at site.*—With reference to paragraph 20 of previous report, it is observed that the quantity of broken metal collected in 1892-93 for 4 Lokapalli dam was 12,695½ cubic yards. At present the accounts show only 11,438¾ cubic yards at site, a difference of 1,256¾ cubic yards. Of this difference, 4 cubic yards were used on experiments and the net balance to be accounted for is a difference of 1,252¾ cubic yards which is still under correspondence.

21. On checking the accounts of the "Taluk cutcherry at Pattikonda, estimate Rs. 36,610, Register No. 95 of 1891-92 and 1 of 1893-94," the following observations were made:—

(a) The total expenditure to end of December 1894, some two years after sanction to estimate, is Rs. 1,080-15-2, made up as follows:—

Departmental expenditure.				RS.	A.	P.
(i) Digging trial pits in July 1894	...	...	...	4	0	0
(ii) Petty supervision for June 1894	...	...	...	15	0	0
Contract Account.						
(iii) Excavating foundations	...	...	...	51	13	9
(iv) Materials collected by contractor	...	...	...	960	1	5
(v) Lime shed and chunam will constructed by contractor.	...	...	...	30	0	0
(vi) Cost of wooden ramps and one parah measure of contractor	...	...	...	3	0	0
(vii) Pay of watcher employed by contractor for 4½ months.	...	...	...	17	0	0
Total	...	...	...	1,080	15	2

Item (ii) appears to show that Rs. 15 was expended on supervision of Rs. 4 worth of work done. Items (v), (vi) and (vii) are stated to have been recouped to contractor on account of his contract having been cancelled (*vide* paragraph 16).

(b) In January 1895 further payments for this work have been made of Rs. 460-10-0 on account of railway freight of two consignments of Mangalore tiles obtained from Calicut. The total quantity of tiles ordered on 17th December 1894 was 25,770, valued at Rs. 1,083. As matters stand at present, the collection of tiles is proceeding apace, while the question of site is still under consideration. Judging from the past rate of progress of the work and the desirability of postponing all expenditure not immediately necessary, the above facts appear open to objection.

(c) The appropriation for the year on this work is Rs. 4,000. A lapse appears likely, and if so the probable amount should be promptly surrendered.

(d) It is further noted that, although the estimate for the work is Rs. 36,610 and was sanctioned originally in 1891-92, the appropriation up to date, *i.e.*, to end of 1894-95, amounts to only Rs. 4,000. As so small an expenditure on the work can satisfy no immediate practical urgency, the question of whether it should be permitted is submitted with reference to the recent orders of the Government of India recommending the restriction of outlay to the more immediate practical wants. Such expenditure as the present appears *prima facie* merely to be incurred for the sake of spending money or working up to a grant,—courses to be deprecated from policy in the present financial situation, notwithstanding the fact that in this instance provincial revenues alone are affected.

22. (a) In the case of the "Deputy Collector's cutcherry at Markapur, estimate Rs. 21,530," for which the appropriation for the year is Rs. 5,000 and the expenditure to date *nil*, an indent for tiles had also been sent forward on 18th January 1895.

(b) Charges to the extent of Rs. 1-3-6 were debited to "contingencies." Particulars were not forthcoming.

23. *Allocation of unvouched outlay.*—(a) Nominal muster roll, C.B. No. 42 of August 1894 (S.D. No. 5), for As. 12 exhibits the wages of "coolies employed for assisting in surveying." The name of the work noted on the roll is "surveying the site selected for constructing Deputy Collector's cutcherry at Markapur," but because—so it was stated—there was no estimate for that work, the amount was debited to the estimate for "ryots' shed for the Munsif's court-house at Markapur;" an estimate has since been sanctioned as noted in paragraph 21 (a) and the amount should be written back to it.

(b) The wages of ten men engaged in carrying the post, which should have been charged to Establishment "contingencies," are shown charged to the "preliminary expenses" of "Thokapalli project" in nominal Muster roll, C.B. No. 63 of August 1894 (S.D. No. 18).

E.—Suspense.

24. *Securities.*—The register of security deposits is not signed by the Executive Engineer.

F.—Divisional Accounts.

25. *Reduction of work.*—Certified copies of contract certificates are obtained from Sub-divisional officers who prepare work abstracts. This is unnecessary.

26. *Register of works.*—(a) In the case of the "Taluk cutcherry at Allagadda, estimate Rs. 36,523," an outlay of Rs. 613 on "lead sheeting to volley" was separated from the expenditure recorded against "sub-heads costing not more than Rs. 500" to which it had been charged. The transfer was not however shown in the work abstracts.

(b) After the register had been closed for March, etc., the details by sub-works were recast and so brought forward as the opening entries for April which consequently disagreed with the closing entries for March.

G.—Establishment.

27. *Service books.*—(a) The service book of Mahommed Latif Husain Saib, Accountant, 8th Grade, Temporary rank, was not in the office, but was stated to be in Audit office.

(b) At the date of inspection, five service books of employes at outstations were awaiting the countersignature of Executive Engineer to the opening entries attested by Sub-divisional officers. There were also two books with Sub-divisional officers for first attestation of the opening entries.

28. *Travelling allowance.*—(a) The occupation during halt at Nandyal from 4th to 9th August 1893, is not recorded of G. Pauliah Reddy, a temporary clerk on Rs. 15, whose head-quarters are Jangalapaddi.

(b) Travelling allowance by the longer and more expensive route including mileage for 48 miles at 2 annas, instead of by the shorter railway route amounting Rs. 5-2-0, was passed to Mir Jamaluddin, Irrigation Superintendent at Nandyal, on transfer to his permanent post on Rs. 25 per mensem at Divisional office at Kurnool. The reasons are not on record.

III.—STOCK.

29. (a) The stock in this division is constituted partly of stores, tools and plant belonging to the Kurnool canal, some of them having been taken over from the old guaranteed company very many years ago. Most of these stores must consequently be surplus and require to be sold under either the ten or five years' rule applicable to new or second-hand stores, respectively; sanction to retain articles of "small stores" has however been accorded by Superintending Engineer for another twelve months under the understanding that they will be utilized within that period.

(b) Strict attention should be paid to the disposal and prevention of accumulation of stock, as long experience has shown the evils attendant upon holding on in hopes of an ultimate expenditure on works. It is a question of great importance to a work which like the Kurnool canal has interest charges calculated on its capital outlay. The definition of the classing of the different conditions of stores are now clearly enough worded to prevent any misunderstanding.

IV.—REVENUE.

30. *Arrears.*—With reference to paragraph 7 (3) of last report, it is noted with regard to the water supplied from the Kurnool canal to the villages of His Highness the Nizam that on 1st December 1894 the Collector of Kurnool intimated all arrears for fasli 1303 to have been recovered. Those due for the current fasli are in course of recovery.

V.—GENERAL.

31. *Records.*—The destruction of records and the prevention of accumulation is not systematized. Old forms are used for making envelopes, but the majority of waste is burnt.

32. *Local forms.*—There are 53 forms locally printed; only a few of these are account forms. In some cases the forms appear to be of more than purely local interest.

33. *Accountant.*—The accountant at present in charge is M.R.Ry. Jeyaram Chetty. He has only recently joined and it is difficult to pronounce upon his work. The work of the late accountant, M.R.Ry. Ayodhyaramiah Iyer, however, does not, from an accounts point of view, appear to have been altogether satisfactory. The temporary accountant under training, Mahomed Latif Hussain, is said to take an interest in his work and to be progressing satisfactorily.

34. *High establishment rates.*—The percentage of establishment in this division to total, expenditure on works and repairs, and again to the expenditure on provincial works and repairs appear abnormally high, although a large proportion of the work, indeed nearly three fourths in August 1894, was carried out by contract as apart from departmental agency (including petty contract). A statement is appended in Annexure D.

35. *Head-quarters sub-division.*—The following is a statement of the expenditure in this sub-division from January to November 1894:—

	RS.	A.	P.
January	1,927	7	0
February	665	10	4
March	22	2	10
April			
May	40	0	0
June	689	10	10
July	365	13	9
August	2,197	9	6
September	444	4	3
October	40	10	8
November	592	5	4

Thus, for an average monthly expenditure for eleven months of under Rs. 630, a separate sub-division at head-quarters, with a sub-divisional allowance, is maintained with a separate drawing account.

PART II.—ACCOUNTS OF HEAD-QUARTER SUB-DIVISION.

36. *Previous inspection.*—This sub-division was not inspected on the last inspection, the Nandyal sub-division being then visited.

37. *Sub-divisional charge.*—The sub-division was in charge of the Executive Engineer, Mr. A. C. Pereira. It will shortly be in charge of Mr. Willis.

38. *Drawing accounts.*—The average expenditure in this sub-division has been already noted in paragraph 35 of report on divisional office and the question of necessity of a separate drawing account referred to.

39. *Measurement books.*—The measurement book has neither been signed nor initialled by sub-division clerk in token of check of arithmetical accuracy.

40. *Tools and Plant records.*—Form No. 9 is not maintained for recording the transactions of tools and plant. These being few are, it is stated, posted into form No. 12 at end of month and into the half-yearly return.

MADRAS,
2nd February 1895.

C. C. SWETENHAM,
Inspecting Officer.

ANNEXURE A (see paragraph 13).

EXTRACT from the Register of bills showing delays between measurement and preparation of bills.

Name of contractor.	Amount of bill.	Date of measurement.	Date of bill.
Jaffer Saib	24 4 3	28th June 1893	6th December 1893.
C. Nagojee Row	61 5 9	11th October 1893	12th "
Meer Nizavathally Saib	211 12 11	15th November 1893	6th January 1894.
C. Goorappa	166 6 6	29th October 1893	13th "
Do.	1,040 8 4	9th "	13th "
Do.	180 15 9	7th "	13th "
Do.	637 3 7	29th "	13th "
Do.	492 13 1	9th to 12th January 1894.	23rd February 1894.
Gyboos Saib	221 12 5	15th January 1894	2nd March 1894.
Beeram Saib	34 13 0	15th "	2nd "
P. Kristniah	247 11 8	25th "	13th "
Mazzu Saib	218 8 9	10th June 1893	13th "
N. Gurooviah	243 15 0	26th October 1893	24th "
Anki Reddy	4 3 3	13th February 1893	18th April 1894.
Bussa Kotappa	4,088 7 8	13th and 19th March 1894	7th May 1894.
Nabee Saib	79 11 0	4th May 1893	15th June 1894.
T. Sawminatha Iyer	826 7 9	20th April 1894	16th July 1894.
C. Goorappa	254 9 9	26th May 1894	18th "
Nabee Saib	388 2 9	26th "	18th "
Do.	459 1 3	31st "	18th "
Do.	211 8 8	18th "	5th August 1894.
Do.	11,105 9 2	1st July 1894	7th "
Do.	429 14 8	8th June 1894	17th "
Do.	117 11 6	24th March 1894	28th "
T. Sawminatha Iyer	13 12 0	16th July 1894	28th "
T. Ragavooloo Chetty	26 8 5	16th "	6th September 1894.
Nabee Saib	123 2 3	9th "	6th "
Do.	566 7 2	4th June 1894	6th "
C. Nagojee Row	32 15 11	30th April 1894	28th August 1894.
Khaja Khan	13 12 0	16th July 1894	7th September 1894.
A. Ramasawmy Mudali	116 0 3	17th May 1894	6th "
Nabee Saib	212 14 8	18th April 1894	17th "
Aliff Sheriff	51 1 9	6th August 1894	17th "
M. Mohadeen Saib	97 6 4	6th "	17th "
M. Soorajadeen Khan	39 14 6	10th "	17th "
Do.	50 10 4	10th "	17th "
Do.	129 15 0	10th "	18th "
Do.	242 1 4	21st June 1894	18th "
Do.	23 15 10	9th July 1894	20th October 1894.
C. Nagojee Row	1,856 3 5	26th June 1894	29th "
Do.	19 6 2	24th "	2nd November 1894.
Khaja Khan	65 1 10	22nd September 1894	2nd "
Nabee Saib	46 0 9	23rd "	2nd "
Beeram Saib	52 6 8	22nd "	2nd "
Do.	2,755 2 7	23rd August 1894	2nd "
Do.	973 6 5	22nd "	3rd "
Nabee Saib	79 11 0	30th May 1894	3rd "
Do.	72 2 4	28th "	3rd "
Do.			
Do.			

Extract from the Register of bills showing delays between the measurement and preparation of bills—*cont.*

Name of contractor.	Amount of bill.	Date of measurement.	Date of bill.
	RS. A. P.		
Hajee Khan	2,271 6 7	26th September 1894 ..	6th November 1894.
Jaffer Saib	308 7 6	28th ..	3rd December 1894.
C. Nagojee Row	14 15 7	27th October 1894 ..	6th ..
Do	86 5 10	27th ..	6th ..
C. Canniah Naidoo	5 11 10	5th September 1894 ..	7th ..
Nagojee Row	77 9 0	25th June 1894 ..	7th ..
A. Ramasawmy Mudali	124 14 3	15th August 1894 ..	7th ..
P. Ally Saib	35 11 2	23rd October 1894 ..	31st ..

ANNEXURE B.

EXTRACT from the Register of bills showing delays between the receipt and return of bills.

Name of contractor.	Amount of bill.	Date of receipt of bill.	Date of return of bill for payment.
	RS. A. P.		
C. Nagojee Row	61 5 9	14th December 1893 ..	1st February 1894.
Nabee Saib	292 3 1	13th March 1894 ..	26th April 1894.
Do	484 8 4	13th ..	26th ..
A. Ramasawmy Mudali	1,739 7 0	13th ..	26th ..
Syed Hydr Saib	79 0 9	24th ..	11th May 1894.
Dawood Saib	16 12 0	24th ..	11th ..
Wadda Gangy	15 7 11	24th ..	11th ..
Nandyal Gangulu	11 14 0	24th ..	11th ..
Nabee Saib	4,088 7 8	9th May 1894 ..	28th July 1894.
Do	125 0 0	13th July 1894 ..	22nd August 1894.
Kondoogadoo	43 6 4	28th August 1894 ..	6th October 1894.
K. Kasim Saib	96 12 10	28th ..	1st ..

ANNEXURE C (see paragraph 17) (b).

STATEMENT showing the outstanding balances against contractors for more than six months.

Name of contractor.	Amount.	Month from which due.	Remarks and explanation given.
	RS. A. P.		
Gavoonda Nabee Saib	80 9 4	June 1894 ..	The work will be completed during January 1895 and finally settled.
Chittary Goorappa	64 4 8	.. ..	The contractor has been asked to inform if he would accept the final bill passed, but no reply has been received as yet. Reminders have been sent in.
Chittary Chinna Goorappa	51 8 9	.. ..	The work will be completed during January 1895 and finally settled.
S. Rangasayee Chetty	47 2 10	March 1894 ..	Final bill received, audited, will be paid in a day or two.
H. Modeen Khan	280 0 4	May 1894 ..	Final bill received for audit in January 1895.
B. Kotappa	4 3 3	March 1893 ..	The amount will be credited to deposits in January 1895 with the sanction of the Superintending Engineer, as the contractor refused to receive payment.
Rajoopaliam Kamal Saib	13 9 7	June 1894 ..	Will be inspected and finally settled during January 1895.
Do	6 9 4	.. ..	.. ..
Khja Khan	13 10 4	May 1894 ..	Under dispute.
A. Ram-sawmy Mudali	39 6 0	.. ..	Final bill is awaited from Overseer.
Ally Saib	36 12 10	.. ..	Final bill received will be paid in January 1895.

ANNEXURE D (see paragraph 34).

STATEMENT showing the percentage of Establishment to expenditure incurred from June to November 1894.

Month.	46. Civil Works.	Irrigation.	Total outlay on works.	Establishment.	Tools and plant.	Other heads of Account 8—(2 to 6).	Total outlay.	Percentage of establishment to total outlay on works.	Deduct from 5 amount charged to other than Civil Works.	Net establishment chargeable 5—10 to Civil Works.	Percentage of net establishment to expenses in Civil Works in column 2.
1	2	3	4	5	6	7	8	9	10	11	12
June 1894 ..	1,803	10,905	12,708	6,519	72	7,707	27,006	51	2,508	4,011	222
July ..	1,878	9,367	11,245	5,758	69	7,544	24,616	51	2,154	3,604	192
August ..	5,408	9,423	14,831	6,488	135	17,809	39,263	44	2,167	4,321	80
September ..	2,388	5,382	7,770	6,171	42	997	14,980	79	1,238	4,933	207
October ..	2,516	5,007	7,523	6,095	36	2,939	16,593	81	1,152	4,943	196
November ..	3,417	5,709	9,126	5,922	405	2,387	17,840	65	1,313	4,609	135

KEEP-WITH

CURRENT No.

GOVT.
OF MADRAS.

1895.

P. W.
DEPT.

EXAMINER, P. W. ACCOUNTS.

dated

189 .

Madras, 29 March 1895.

OFFICE NOTE No. 1198/B.

To

W.

Inspection report of the Kurnool Division during January 1895.

Submitted to Government for orders, special attention being invited to the following points and additional remarks:-

2. Para 8. This is desirable.
3. Para 9. This point is re-submitted with reference to the last para of my office note quoted in G.O.No.2023 W. dated 14th. 14th. August 1894.
4. Paras 10 and 12. The irregularities brought to notice call for close enquiry; and the Accountant M.R.Ry. Ayo-dhyaramayya Pantulu, now attached to the Buckingham Canal Division will be required by me to submit an explanation of his share in the transactions.
5. Para 13. Unless the register prescribed in G.O.No.2873 W. dated 15th. October 1892 is regularly and frequently inspected by the Executive Engineer he will be deprived of the means of checking delays in payment of contractors.

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25/55

dues.

6. Para 14. The rule in Code volume II, chapter VI, para I should be strictly observed.

7. Para 15. The use of and the necessity for submitting work slips does not appear to be understood.

8. Para 17(b). Early settlement of all outstandings is most desirable.

9. Para 27. The upkeep of service books should receive careful attention.

10. Para 29. The Executive Engineer reports that steps are being taken to reduce this stock; but the definite and imperative orders contained in G.O.No. 782 I. of 10th. October 1882, G.O.No. 184 I. of 26th. February 1883, and G.O.No. 492 I. of 11th. August 1887, have apparently received but little attention.

** In general receipts*

11. The articles taken over from the Canal Company have been in store for about 20 years, and it is essential that further loss by depreciation & storage should be avoided.

12. Para 31. Attention is invited to the Proceedings of Government in the Public Department published with G.O. No. 2449 W. of 2nd. October 1894.

13. Para 32. Attention is invited to G.O.No. 2453 W. dated 3rd September 1892.

14. Para 34. There may be special reasons for this, and the matter has

doubtless already received the attention of the Chief Engineer.

15. Para 35. This is a matter for the Chief Engineer's opinion.

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H/3
C.

*Encl
fish*

Encls 2

Deco: 29.3.95

1/4

Requisition of Jail Records
for L.O. 184 of 26.2.83

11/4

Do - for L.O. 782 of 5.10.82

15/3

- no 782 of 5.10.82
- " 184 of 26.2.83
- " 492 of 11.8.87
- " 2531 w of 26.9.90
- " 208 w of 21.1.92
- " 1698 w of 4.6.92
- " 2216 w of 11.2.92
- " 2350 w of 24.8.92
- " 2453 w of 3.9.92
- " 2668 w of 26.9.92
- " 2726 w of 30.9.92
- " 2873 w of 15.10.92
- " 834 w of 27.3.93
- " 132 w of 16.1.94
- " 808 w of 24.3.94
- " 1287 w of 23.5.94
- " 1916 w of 2.8.94
- " 2400 C of 10.7.94
- " 2023 w of 14.8.94
- " 2116 w of 24.8.94
- " 2130 w of 27.8.94
- " 2449 w of 2.10.94
- " 3293 w of 22.12.94

11/4

26/5

No 1059 W. d/6 May 1895

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following

From the Examiner, P.W. Accounts, dated 29th March 1895

No. 1198 B.

12 D

Communicated to the
Suptg. Engr., III Circle, for the
information and guidance of the
Executive Engineer, Kurnool Division,
special attention being drawn to
the Examiner's remarks in paras
2, 5 to 9, 12 & 13 of the Examiner's
covering note.

2. With reference to para. 3, the
Suptg. Engr. will report whether
there is at present any necessity
for retaining the services of a
cashier in the Kurnool Divisional
office.

3. The Suptg. Engineer will
inquire into, and report fully
on, the irregularities brought to
notice in paras 10 & 12 of the
Inspection Report.

4. The Govt. regrets to observe that the orders issued in the Proceedings of Govt. quoted in para 10 of the Examiner's covering note have not apparently been fully attended to. The Suptg. Engr. will take steps without further delay for the disposal of all stores taken over from the late Madras Irrigation and Canal Company, which are not required in the Division.

5. Paras 34 and 35 of the Inspection Report will be referred to the Suptg. Engr. for remarks.

S
3.5

To

The Suptg. Engr., III Circle
other Suptg. Engrs.
The Consig. Architect
" Suptt. of works, Periyar Project
" Examiner, P.W. Accounts.

Print soon

254

Govt. of Madras.

PUBLIC WORKS.

Dated

Recd.

Encl.

G.O. May 1895 No. 100

Inspection Report

Re - of the accounts
of the Xunool Division
submitted by the Exa
County
the Suptg. Engineer
the Arch, with remarks

13

INDEXED

26/6