M. W. No. 8.

No. 1739

CHIEF ENGINEER'S OFFICE,
Madras COMMAND, MILITARY WORKS

FROM

THE CHIEF ENGINEER,
Madras COMMAND, MILITARY WORKS

To The Secretary to the
Government of Madras
Public Works Department
Ootacamund 13th March 1894.

Public Works Department
Military Works.

Sir,

I have the honor to request that you will be good enough to return for reference the detailed estimate, amounting to Rs. 8,450/- for enlarging St. Martin's church, Bangalore, forwarded with this office

Vide 137 W dt 17.1.91 No. 7355, dated 11th December 1890.

I have the honor to be,
Sir
Your most obdt servant
A.H.D. Rice
Lieut R.E.
for Chief Engr. Madras Comd
MW

Will 124 W dt 5.5.91

P. W. CURRENT No. 2095

Rd 15-3-94.

No. 1294 C

Government of Madras.

PUBLIC WORKS DEPARTMENT.

MEMORANDUM.

THE undermentioned documents are forwarded to the Chief Engineer Madras Command with reference to his letter No. 1739 dated 13th March 1894.

1 Plan and section showing the proposed additions to St Mary's Church, Bangalore

2. Report

3. Specification

4. Detailed estimate

5. Abstract estimate

DESPATCHED
21 MAR. 94

(By Order.)

Sd/ O. V. Boddy

Major, R.E.,

Under Secretary to Government, P. W. D.

CHEPÂK, MADRAS,
21st March 1894.

To

The Chief Engineer
Madras Command
Militaum Works

No. 2390 W., 30TH SEPTEMBER 1895.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper :—

Report by Mr. C. C. SWETENHAM, Deputy Examiner, of an inspection on the 3rd, 4th, 5th, 10th and 12th July 1895, of the accounts of the Executive Engineer, Kistna Eastern Division.

PART I.—DIVISIONAL OFFICE.

I.—PRELIMINARY.

Previous inspection.—The accounts of this office were last inspected in January 1893 by Mr. G. H. LeMaistre, Examiner, 4th class, 3rd grade.

2. *Executive charge.*—Since that inspection the executive charge of the division has been held by the following officers :—

Name.		Rank.				Till
Mr. W. Jopp	...	Executive Engineer,		3rd grade	...	11th April 1893.
Mr. C. A. Smith	...	Do.	do.	2nd „	...	25th July 1894.
Mr. R. N. H. Reid	...	Assistant	do.	2nd „	...	22nd Oct. „
Mr. C. A. Smith	...	Executive	do.	2nd „	...	Present date.

Mr. Smith was present during the inspection.

3. *Accounts charge.*—The accounts for the same period have been compiled by M.R.Ry. M. Chinnaya Garu, Accountant, 4th grade.

4. *Scope of inspection.*—The present inspection, embraced for general purposes, the accounts of the year 1894–95—for audit of travelling allowance, the claims for October 1894, March 1895—and for test audit the month of February 1895.

II.—EXPENDITURE.

A.—Cash and Treasury.

5. *Cheques.*—(*a*) The counterfoils of 242 cheque books await destruction. Sanction to destroy 89 of them has been obtained.

(*b*) The cheques for March 1895 remaining uncashed at close of that month numbered 76, amounting to Rs. 19,306. The average for the previous eleven months had been 42, valued at Rs. 6,121. This excess of Rs. 13,000 in the amount of uncashed cheques corresponded with an abnormal increase in the monthly expenditure for March. The average monthly expenditure for the year 1894–95 was Rs. 27,300, but in March it rose to Rs. 52,400 or Rs. 25,000 and 90 per cent. above the average. A glance at annexure D will show the expenditure month by month and that in all three sub-divisions the expenditure increased over the previous month's expenditure abnormally. The increase shows the highest *percentage*—24 per cent.—in the case of the Northern Sub-division and the *greatest* amount Rs. 12,300 in the same sub-division. The working months in the division are March, April and May and the canals are closed from 1st March to 1st June.

(*c*) The undermentioned cheques were drawn in March 1895 by the Northern Sub-divisional officer, Mr. U. N. Joyce, Supervisor, 1st grade, and shown as payments accordingly. They were, however, not paid away to contractors by the close of March 1895.

Cheque. No.	Date.	Amount.	Bill number. S. D.	Bill number. C. B.	Remarks.
		Rs. A. P.			
61672/3 B	21st Mar.	31 15 9	229	81	
„ /5 B	23rd „	538 0 0	210	93	
61671/13 G	31st „	148 15 0	11	208	Sent to Overseer on 4-4-95.
61672/15 B	30th „	400 0 0	25	238	
61671/14 G	31st „	326 5 1	11	210	
61670/17 E	31st „	17 9 11	Numerous works.		Do. do.

From the above it appears some cheques remained in the possession of the drawer until the 4th April 1895 and were then sent to a subordinate for delivery.

6. *Drawing accounts.*—In this division the Treasury officer requires the Executive Engineer not merely to furnish him under rule (Public Works Department Code, volume II, chapter II, paragraph 22), with the probable amount of his departmental drawings on sub-treasuries, but further to indicate the precise amount of each Sub-divisional officer's credit on each sub-treasury concerned. Some Executive Engineers in other divisions give this information without request. The practice is unnecessary and Treasury officers are not empowered to insist upon it.

It causes delay in transfer of credits between disbursers, especially at end of a month.

B.—General.

7. *Want of estimate.*—In September 1893 occurred the first expenditure on "widening the Ellore canal," but no estimate has as yet been sanctioned. The total expenditure up to date is Rs. 4,132.

8. *Use of forms.*—The use of forms Nos. 14, 15 and 16 does not appear to be understood clearly. Thus, form 16 is often used for other than intermediate payments on account. For these again the detailed form No. 14 is often employed.

9. *Cancelment of vouchers.*—The vouchers, other than those for contingent charges not submitted to audit, are not cancelled.

10. *Superfluous work.*—Nominal muster rolls are sent in to the Divisional office by sub-divisions. This is not a necessity—*vide* Public Works Department Code, volume II, chapter 1, paragraph 28.

11. *Sub-divisional accounts.*—(*a*) The sub-divisions generally show a want of improvement in the submission of vouchers to the Divisional office.

(*b*) No acknowledgment is granted to sub-divisions of the receipt of their cash extracts and vouchers.

12. *Outstandings due to contractors.*—There are several outstanding amounts due over six months to contractors. These are mainly retarded on account of "sectioning." A list is given in annexure C.

C.—Accounts of works.

13. *Numerous writes-back.*—The number of writes-back of outlay monthly between works appears large. They were stated to be due to the faults in the sub-divisional cash extracts. The necessity for correct and complete allocation should be impressed upon all disbursers.

14. *Erroneous accounting.*—(*a*) In October 1894, the value of work done on a petty voucher (No. 107) was in the divisional office reduced by 5 pies. The work abstract was however not corrected and consequently the recovery in February 1895 of the amount (*vide* S.D. No. 50) appears recorded as "less work done" instead of as a recovery of overpayment under "arrears."

"Excavating Cherevadi channel. Estimate No. 668/7 of 1892–93 for Rs. 4,954."

(*b*) A deduction of Rs. 9 on account of work done departmentally was made from contractor's bill in February 1895. (S.D. No. 143, C.B. No. 3.) This amount had not previously been debited to the contractor's account owing to its not having been noted as recoverable by the subordinate concerned. Further, the muster roll in which the amount was included is not on record or traceable.

"Excavating Kaledevedi Kodu, now turned into a drain. Estimate No. 217/9 of 1892–93 for Rs. 55,787."

15. *Suspended outlay.*—There are a number of works incomplete on which no expenditure has been incurred for at least four months. Annexure A details them.

16. *Completion reports due.*—Several completion reports are due from Sub-divisional officers. A list is given in annexure B.

D.—Accounts of Divisional office.

17. *Superfluous work.*—It is the practice to check other than final vouchers as to estimate rates in the divisional office. This is unnecessary as a general rule—*vide* G.O. No. 2668 W., dated 26th September 1892.

18. *Work abstracts.*—Work abstracts are prepared in the divisional office. This was said to be due to the number of book adjustments necessitated by the divisional office for the supply of stock, the transactions of this nature far out-numbering those for actual cash payment by the sub-division themselves. The number of writes-back involved has also been already referred to.

19. *Register of liabilities.*—No register of liabilities is maintained, although orders are frequently placed with the Bezwada workshops, the cost of which is of course adjustable in transfer.

20. *Treatment of audit instructions.*—Corrections advised by audit in the advice of audit for January 1895 had not been recorded as they should. (Paragraphs 3 and 4 of instructions on form 61.)

21. *Transfer advices.*—Sub-divisions do not intimate transfer payments till submission of their cash extracts.

E.—Establishment.

22. *Service books.*—(*a*) The identification sheet in the service book of Overseer Chitambaram Pillay, who was appointed in January 1895, has not yet been signed by the Executive Engineer.

(*b*) M. Ramasawmy Pillay, Overseer, was transferred from Rushikulya Division and joined on the 26th June 1895, but his service book has not yet been received.

23. *Work establishment.*—One clerk on Rs. 10 per mensem employed in generally assisting in the Northern Sub-divisional office is charged to "works."

24. *Temporary declarations.*—Fresh declarations are not made on renewal of sanction to temporary employment.

25. *Travelling allowance.*—(*a*) In November 1894 A. Subba Row, Clerk, 6th grade, was on transfer from Bezwada to Rerumpedi, 12 miles, only allowed daily allowance (4 annas) by the Sub-divisional officer instead of mileage at Rs. 1–8–0 as claimed.

(*b*) In December 1894 J. Sreeramoolno, Clerk, 5th grade, was allowed halting allowance at Perikeed on the 19th. This is inadmissible under Civil Service Regulations, article 1159, as his halt at that place counted over ten days, not having been interrupted.

(*c*) In January 1895 the same clerk was on transfer allowed travelling allowance from Ellore to Bezwada by the canal route (Rs. 1–4–0) instead of by the shorter and quicker railway route (12 annas).

III.—STOCK.

A.—Stores.

26. *Surplus stores.*—There are a few surplus stores of trifling value in the Cowtaram sub-division. The Executive Engineer has already directed the Sub-divisional officer to dispose of them.

B.—Tools and Plant.

27. *Incidence of carriage.*—The carriage of the project "tools and plant" to site of a component work is charged to the work, but return carriage is charged to "repairs and carriage." This is inconsistent.

It is further a question, probably already determined, whether the transit of project tools and plant should ever be charged to "repairs and carriage," when a specific work can be charged.

IV.—REVENUE.

A.—Direct.

28. *Record of Revenue.*—No record is kept to show what revenue yielding property other than the buildings and lands exhibited in the monthly returns sent to audit exist in this division. Further, there is nothing to show whether the various sources of revenue have been put up to auction or not year after year.

V.—GENERAL.

A.—Records.

29. The title-deeds of Mr. Maiden's bungalow at Masulipatam, purchased in March 1895, have not yet been received from the Collector.

30. Waste paper is utilised in the office for covers or else burnt. Attention is drawn to the Superintendent of Stationery's notification, dated 4th April 1895, in the *Fort St. George Gazette*.

PART II.—SOUTHERN SUB-DIVISION.

31. *Previous inspection.*—The inspection took place on the 12th and 13th July. No previous inspection had been made of late.

32. The sub-divisional charge was till the 11th July 1895 held by Mr. R. N. H. Reid, Assistant Engineer, 2nd grade, who was then succeeded by Sergeant C. J. Smith, Overseer, 1st grade. Sergeant C. J. Smith was present during the inspection.

33. *Measurement books.*—(*a*) All the measurement books called for were produced with the exception of No. 1195. It was said that that did not belong to this sub-division.

(*b*) In measurement book No. 1474, a measurement on page 75, dated 17th June 1895, shows no reference to bill against it. This was said to be due to piece-worker not turning up for payment.

(*c*) In measurement book No. 1156, the original pencil entries on pages 1—42 have all been inked over.

(*d*) The measurement books exhibit such entries as—

The rent of Sub-divisional office.
Cost of carriage of stationery.

This was said to be insisted upon by the Divisional office. It appears to be due to a notion that the measurement book takes the place of copies of all bills.

(*e*) In measurement book No. 1892 on page 70, it is noted that a village map of Chittoor was obtained. The Tahsildar, from whom it was bought, is noted as a "piece-worker."

34. *Cheques.*—(*a*) The certificate of count of cheques is signed only upon a book being brought into use.

(*b*) The counterfoils of cheque book in two cases disagreed with the cash book and remained uncorrected. The memorandum of balances however took the cash book amounts which agreed with the vouchers.

(*c*) The corrections on the counterfoils had not been initialled by the Sub-divisional officer.

35. *Cash book.*—The opening and closing balances in the cash book are both detailed. It is sufficient to detail the closing balances.

36. *Works establishment.*—An assistant to the sub-divisional clerk on Rs. 12 per mensem is charged to "works." He is engaged on general duties.

37. *Tools and plant returns.*—An office copy of the half-yearly return of tools and plant is kept. This is unnecessary.

38. *Records.*—(*a*) The Public Works Department Codes are not posted up to date, nor is the index to the Standing Orders on the fly leaf posted.

(*b*) Nearly twenty years' records have accumulated. There has been no attempt systematic or otherwise at destruction. All useless records should be got rid of under the orders of the Executive Engineer.

CHETTIPET,
17th July 1895.

(Signed) C. C. SWETENHAM,
Inspecting Officer.

ANNEXURE A (paragraph 15).

STATEMENT showing works on which there has been no outlay for the last four months and which have not been completed.

Item.	Names of work.	Amount of estimate.	Expenditure up to date.	Month in which last outlay was recorded.
1	2	3	4	5
		RS.	RS. A. P.	
1	Constructing masonry sluice No. 2 of Viravalli channel.	210	61 9 7	May 1894.
2	Do. drop No. 1 on Wungatur channel	600	464 3 5	June ,,
3	Do. do. ,, 2 on do.	350	313 8 11	July ,,
4	Do. tail escape on do.	395	391 11 6	August ,,
5	Do. drop No. 1 on Gogunta channel	520	27 9 9	April ,,
6	Do. do. ,, 2 on do.	520	105 1 1	Do. ,,
7	Do. do. ,, 3 on do.	530	99 12 8	Do. ,,
8	Do. do. ,, 4 on do.	470	85 9 5	Do. ,,
9	Excavating Gogunta channel	2,490	1,257 7 6	May ,,
10	Earthenware pipes, Gogunta channel, right side channel.	80	1 4 0	April ,,
11	Constructing head sluice to Chatapam channel	1,100	978 3 4	December ,,
12	Do. drop No. 1 of do.	450	240 15 3	November ,,
13	Do. four field masonry sluices, Pedapad channel.	640	243 15 1	April ,,
14	Constructing ramp to Lellapudy channel, a branch of Gudivada channel, at Choutapally.	450	365 5 3	Do. ,,
15	Constructing head sluice to Vennelacodu	470	449 14 1	December ,,
16	Excavating straight cut to do.	430	282 2 5	Do. ,,
17	Sluice No. 1 at 1 mile 7 furlongs 530 feet of Kamalapuram north side channel.	185	199 6 6	Do. ,,
18	Sluice No. 2 at 2 miles 7 furlongs 150 feet of Kamalapuram north side channel.	179	191 6 1	Do. ,,
19	Excavating Sanganady channel	1,413	1,370 2 7	July ,,
20	Do. Munipeda do.	1,620	1,030 1 7	December ,,
21	Do. Pendurru do.	990	620 15 6	September ,,
22	Do. Korlapadu do.	530	440 15 6	Do. ,,
23	Do. Bantumilli do.	890	613 0 7	Dc. ,,
24	Do. Chennumoddacodu	671	396 7 9	April ,,
25	Do. Kamalapuram north side channel	3,590	1,643 5 9	December ,,
26	Demarcation stones along Kamalapuram north side channel.	134	44 4 6	April ,,
27	Fixing mile and furlong stones along Polraz canal ..	370	473 12 9	January 1895.
28	Constructing sluice at 6 miles 950 feet of Pedákummileru north side channel.	174	175 0 6	December 1894.
29	Providing banks on old Kykaluru channel	2,400	2,017 6 7	January 1895.
30	Constructing a dam of 5 miles 17 chains of Neharallicodu.	480	427 2 2	August 1894.
31	Fixing demarcation stones along Kunduru channel ..	330	93 0 2	June ,,
32	Excavating Tamirasa channel	990	665 0 6	September ,,
33	Excavating side channel from the left bank of Dosapad channel.	400	104 13 5	April ,,
34	Excavating right side channel of Bhumicodu	399	276 5 2	June ,,
35	Fixing demarcation stones along Chendrayá main drain.	1,740	313 11 2	April ,,
36	Do. do. Chintalacodu extension.	73	42 8 0	May ,,
37	Constructing head sluice to left side channel of Dosapad channel from below Aripirala branch.	620	438 7 6	October ,,
38	Fixing demarcation stones along Polraz drain	190	110 2 10	May ,,
39	Constructing head sluice on the left bank of Gudivada channel.	490	453 4 1	December ,,
40	Constructing head sluice to Bhumicodu in the right bank of Neharallicodu.	360	302 11 7	August ,,
41	Excavating left side channel of Bhumicodu	282	180 14 10	June ,,
42	Constructing head sluice to right side chanuel of Bhumicodu in the right bank of Neharallicodu.	300	235 8 0	September ,,
43	Constructing head sluice to left side channel of Bhumicodu in the right bank of Neharallicodu.	270	231 15 11	July ,,
44	Constructing iron trough to Lingala channel	940	974 3 5	January 1895.
45	Do. regulator to Mamellacodu	630	7 0 6	May 1894.
46	Do. head sluice to Gogulapad channel	..	0 6 0	August ,,
47	Fixing demarcation stones along Kykalur channel extension.	90	46 7 3	January 1895.
48	Excavating Ponukumad channel extension	699	391 11 8	December 1894.
49	Constructing sluice No. 5 at 5 miles 3 furlongs 200 feet of Kamalapuram north side channel.	177	38 10 2	June ,,
50	Constructing sluice No. 6 at 5 miles 6 furlongs 330 feet of Kamalapuram north side channel.	172	29 10 8	Do. ,,
51	Constructing sluice No 3 at 3 miles 7 furlongs 400 feet of Kamalapuram north side channel.	175	192 2 5	December ,,
52	Constructing sluice No. 4 at 4 miles 5 furlongs 300 feet of Kamalapuram north side channel.	162	194 11 11	Do. ,,
53	Fixing demarcation stones along Kalavapamala branch.	200	36 7 6	June ,,
54	Constructing head sluice on the right bank of Gudivada channel.	490	355 14 0	November ,,
55	Constructing regulator in Palakodu	210	193 7 8	Do. ,,
56	Do. do. to Batlarcodu	460	374 13 7	Do. ,,
57	Fixing demarcation stones along Lingala or Chinakommileru drain.	100	63 2 0	June ,,
58	Fixing demarcation stones along Motur channel ..	770	174 12 2	August ,,

13. *Paragraph* 19.—A register of liabilities should be opened out at once and all unadjusted items entered therein.

14. *Paragraph* 21.—This is very necessary, as otherwise the observance of the rule in Code II, II, 171 and 174, which requires an immediate intimation to be sent to the division concerned, will be impossible.

15. *Paragraphs* 23 *and* 36.—This is very irregular. Should the services of extra clerks be required for the Northern and Southern sub-divisions, the necessity should be explained and sanction of Government obtained under Establishment. It was with the object of preventing this breach of rule that proposals for strengthening Sub-divisional offices were made in Examiner's office-note No. 210 C., dated 30th January 1893.

16. *Paragraph* 25 (*a*).—The clerk was entitled to mileage and unless the controlling officer had any reason to restrict his claim to daily allowance, the difference should now be disbursed.

17. *Paragraph* 25 (*b*).—The halting allowance passed for the period in excess of the first 10 days should be retrenched.

18. *Paragraph* 25 (*c*).—The Executive Engineer should explain why the canal route was adopted.

19. *Paragraph* 27.—The cost of carriage of tools and plant both *to* and *from* site of the work on which used should be charged to that work ; the cost of removal from one depôt to another, to Tools and plant.

20. *Paragraph* 28.—Some record of revenue in the division is necessary and should be maintained.

21. *Paragraph* 29.—It has since been reported that the property has been acquired under the Act and title-deeds are therefore not necessary.

22. *Paragraph* 30.—The rules in question do not apply to out-stations; but it is submitted for consideration whether they ought to be made applicable to them.

23. *Paragraph* 33.—Measurement books should be properly completed by quotation of bills, and this should be done immediately the bill is prepared, whether payment is made or not. The original pencil entries of measurements should be left *untouched*, as on this point their validity in a great measure depends (*vide* G.O. No. 132 W., dated 16th January 1895).

24. The notes on the form show clearly the nature of entries to be recorded in the measurement book and such entries as those noted in paragraph 33 (*d*) and (*e*) should not find a place in it.

25. *Paragraph* 38 (*a*).—This should receive early attention.

26. *Paragraph* 38 (*b*).—This point calls for early attention with reference to G.O. No. 2449 W. of 2nd October 1894, and Code I, VI, 41.

Order—No. 2390 W., dated 30th September 1895.

Communicated to the Superintending Engineer, II Circle, for the information and guidance of the Executive Engineer, Kistna Eastern Division, special attention being drawn to the Examiner's covering remarks.

2. Paragraph 30 of the report and paragraph 22 of the Examiner's note will be referred to the Financial Department for consideration.

3. The special attention of the Superintending Engineer is drawn to paragraph 38 (*b*) of the report.

(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.
„ the Financial Department.

Exd. T. K. Narayana Aiyangar.
Spare Copies

Statement showing works on which there has been no outlay for the last four months and which have not been completed—*cont.*

Item.	Names of work.	Amount of estimate.	Expenditure up to date.	Month in which last outlay was recorded.
1	2	3	4	5
		Rs.	Rs. A. P.	
59	Excavating Lakshmipuram channel	900	656 10 8	January 1895.
60	Do Lingala channel	2,630	2,476 2 4	Do. ,,
61	Fixing demarcation stones along Dosapad channel ..	800	216 0 7	June 1894.
62	Constructing single earthenware pipe sluice on Dosapad channel at 9 miles 5 furlongs 610 feet.	95	32 11 10	Do. ,,
63	Constructing single earthenware pipe sluice in the right bank of Dosapad channel at 3 miles 3 furlongs 640 feet.	80	26 8 11	Do. ,,
64	Constructing single earthenware pipe sluice in the right bank of Dosapad channel at 4 miles 4 furlongs 250 feet.	83	74 6 11	October ,,
65	Constructing head sluice to Rachacodu in the right bank of Neharallicodu at 3 miles 1 furlong 440 feet.	260	115 10 2	June ,,
66	Excavating Bhumicodu of Neharallycodu	139	95 0 0	Do. ,,
67	Constructing tail escape to Bhumicodu of Dosapad channel.	142	78 5 1	October ,,
68	Excavating Komallapudi branch	950	675 12 9	January 1895.
69	Do. Pedapad right side channel	48	5 2 5	August 1894.
70	Do. Neelipudi channel	570	402 9 9	January 1895.
71	Fixing demarcation stones along Upper Pulleru ..	200	99 13 6	July 1894.
72	Raising bund on the land side and building dry stone inlets to Kanakavalli drain	1,150	1,019 11 10	August ,,
73	Dungutur channel, earthenware pipes	460	410 6 8	October ,,
74	Fixing demarcation stones along Juvanapudi branch ..	260	55 5 9	August ,,
75	Constructing head-sluice to Tamirisa channel in the right bank of Naharallicodu	300	281 5 8	Do. ,,
76	Excavating Mattam channel	2,223	672 2 11	September ,,
77	Demarcation stones along Chataparu channel	170	23 2 2	Do. ,,
78	Constructing head-sluice to Bhumicodu ..	550	481 3 11	Do. ,,
79	Fixing mile and furlong stones along Pulleru canal	160	174 10 0	January 1895.
80	Do. demarcation stones along Venuthurumilli affluent ..	36	19 4 3	December 1894.
81	Constructing five field masonry sluices on Medur channel.	500	0 15 4	Do. ,,
82	Constructing four cattle crossings along Veduruva affluent of Pullava drain	277	22 0 0	Do. ,,
83	Fixing mile and furlong stones along Pedalanka channel. ..	..	0 4 3	January 1895.

ANNEXURE B (paragraph 16).

LIST of works completed and for which completion reports are not yet received from the Sub-division officers.

Item No.	Names of works.	Estimate amount.	Expenditure up to date.	Month in which last expenditure was recorded.
1	Constructing road culvert to Punukollu village road on Pedapad left side channel	Rs. 680	Rs. A. P. 719 10 8	December 1894.
2	Constructing drop No. 1 on Pedapad channel	400	373 8 6	April ,,
3	Do. do. ,, 2 on do.	400	346 6 10	Do. ,,
4	Do. do. ,, 3 on do.	370	323 6 6	Do. ,,
5	Excavating left side channel of do.	500	465 1 3	Do. ,,
6	Constructing aqueduct over Atkur drain to carry Punukumad left side channel ..	1,730	1,441 4 9	October ,,
7	Excavating Punukumad channel	2,110	1,921 5 2	May ,,
8	Constructing ramp on Manikonda and Gannavaram bandy-track across Komattigunta channel	350	365 11 9	June ,,
9	Constructing road culvert to Perikid road in left bank of Dosapad channel from Aripirala branch	430	455 3 5	March 1895.

ANNEXURE C (paragraph 12).

STATEMENT showing dues to and from contractors outstanding for more than six months.

Item No.	Name of contractor.	Amount due to contractor.	Month from which due.	Brief explanation of delay.
1	2	3	4	5
		Rs. A. P.		
1	B. Suryanarayana	100 0 0	January 1894 ..	Not paid as he failed to do sectioning.
2	Mr. J. B. Andrews	14 1 10	March ,, ..	
3	P. Guravayya	73 0 0	February ,, ..	
4	G. Lakshmuda	16 14 6	April ,, ..	
5	B. Venkataratnam	18 12 7	June ,, ..	These are deductions for sectioning work not done. After the rains work will be done and dues cleared.
6	V. Kodandaramudu	9 2 6	Do. ,, ..	
7	L. Venkataramiah	8 0 0	December ,, ..	
8	M. Kotayya	5 4 10	August ,, ..	
9	S. Subrahmanyam Naidu	14 13 0	May ,, ..	
10	N. Appadu	223 0 8	Do. ,, ..	
11	T. V. Subrahmanyam	12 9 9	July ,, ..	
12	K. Parvatisem Ayyavaru	21 8 2	June ,, ..	
13	N. V. Byragi Naidu	98 3 8	September ,, ..	

Office-note from the Examiner, Public Works Accounts, No. 3207 B., dated Madras, 16th September 1895.

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

2. *Paragraph* 5 (*b*).—There were probably good and sufficient reasons for the heavy expenditure in March.

3. *Paragraph* 5 (*c*).—Attention should be drawn to note 6 on the form of cash-book (Form 4) and to Examiner's circular No. 2 of 1893.

4. *Paragraph* 6.—If any inconvenience or delay is experienced in furnishing the additional information called for by the Treasury officer, apparently with reference to Civil Account Code, article 455, the difficulty should be explained and the matter taken up in separate correspondence.

5. *Paragraph* 7.—This should receive early attention.

6. *Paragraph* 8.—Attention is drawn to Code II, I, 187, regarding the use of the forms referred to (see also G.O. No. 2216 W., dated 11th August 1892).

7. *Paragraph* 9.—These vouchers should be effectively cancelled to prevent the possibility of their being used a second time.

8. *Paragraph* 11 (*a*).—If the delay in the submission of vouchers to the Divisional office is due to the practice of sending cheques with bills to contractors who do not at once return the latter duly receipted, the procedure prescribed in G.O. No. 1951 W., dated 27th July 1893, and Code II, I, 179, should be followed.

9. *Paragraph* 11 (*b*).—This is not necessary.

10. *Paragraph* 12.—Early settlement of all outstandings is very desirable.

11. *Paragraph* 16.—Completion reports should be prepared in the Divisional office from the register of works. Attention is invited to paragraph 6 of Examiner's office-note No. 6822, dated 6th November 1891, approved in G.O. No. 3053 W., dated 14th November 1891.

12. *Paragraph* 18.—Attention is invited to paragraph 2 of G.O. No. 518 W., dated 6th March 1895, with reference to which the non-observance of the order regarding the preparation of work abstracts in the Divisional office should have been reported through the Superintending Engineer. This should now be done.

GENERAL.
ACCOUNT.

Govt. of {1895} Madras.

PUBLIC WORKS.

Dated September, 30th.

Recd. *Encl.*

G.O. No. 2390 W., 30th Sept. 1895.

SEPTEMBER.

Inspection Report

Orders on office-note from the Examiner submitting an — of the accounts of the Kistna Eastern division.

10 SEP 1895
W. ACCOUNTS.

Report by Mr. C. C. SWETENHAM, Deputy Examiner, of an inspection on the 3rd, 4th, 5th, 10th and 12th July 1895, of the accounts of the Executive Engineer, Kistna Eastern Division.

PART I.—DIVISIONAL OFFICE.

I.—Preliminary.

Previous inspection.—The accounts of this office were last inspected in January 1893 by Mr. G. H. LeMaistre, Examiner, 4th class, 3rd grade.

2. *Executive charge.*—Since that inspection the executive charge of the division has been held by the following officers:—

Name.	Rank.	Till
Mr. W. Jopp ...	Executive Engineer, 3rd grade ...	11th April 1893.
Mr. C. A. Smith ...	Do. do. 2nd „ ...	25th July 1894.
Mr. R. N. H Reid ...	Assistant do. 2nd „ ...	22nd Oct. „
Mr. C. A. Smith ...	Executive do. 2nd „ ...	Present date.

Mr. Smith was present during the inspection.

3. *Accounts charge.*—The accounts for the same period have been compiled by M.R.Ry. M. Chinnaya Garu, Accountant, 4th grade.

4. *Scope of inspection.*—The present inspection, embraced for general purposes, the accounts of the year 1894-95—for audit of travelling allowance, the claims for October 1894, March 1895—and for test audit the month of February 1895.

II.—Expenditure.

A.—Cash and Treasury.

5. *Cheques.*—(*a*) The counterfoils of 242 cheque books await destruction. Sanction to destroy 89 of them has been obtained.

(*b*) The cheques for March 1895 remaining uncashed at close of that month numbered 76, amounting to Rs. 19,306. The average for the previous eleven months had been 42, valued at Rs. 6,121. This excess of Rs. 13,000 in the amount of uncashed cheques corresponded with an abnormal increase in the monthly expenditure for March. The average monthly expenditure for the year 1894-95 was Rs. 27,300, but in March it rose to Rs. 52,400 or Rs. 25,000 and 90 per cent. above the average. A glance at annexure D will show the expenditure month by month and that in all three sub-divisions the expenditure increased over the previous month's expenditure abnormally. The increase shows the highest *percentage*—24 per cent.—in the case of the Northern Sub-division and the *greatest* amount Rs. 12,300 in the same sub-division. The working months in the division are March, April and May and the canals are closed from 1st March to 1st June.

(*c*) The undermentioned cheques were drawn in March 1895 by the Northern Sub-divisional officer, Mr. U. N. Joyce, Supervisor, 1st grade, and shown as payments accordingly. They were, however, not paid away to contractors by the close of March 1895.

Cheque. No.	Date.	Amount. Rs. A. P.	Bill number. S. D.	Bill number. C. B.	Remarks.
61672/3 B	21st Mar.	31 15 9	229	81	
„ /5 B	23rd „	538 0 0	210	93	
61671/13 G	31st „	148 15 0	11	208	Sent to Overseer on 4-4-95.
61672/15 B	30th „	400 0 0	25	238	
61671/14 G	31st „	326 5 1	11	210	
61670/17 E	31st „	17 9 11	Numerous works.		Do. do.

From the above it appears some cheques remained in the possession of the drawer until the 4th April 1895 and were then sent to a subordinate for delivery.

6. *Drawing accounts.*—In this division the Treasury officer requires the Executive Engineer not merely to furnish him under rule (Public Works Department Code, volume II, chapter II, paragraph 22), with the probable amount of his departmental drawings on sub-treasuries, but further to indicate the precise amount of each Sub-divisional officer's credit on each sub-treasury concerned. Some Executive Engineers in other divisions give this information without request. The practice is unnecessary and Treasury officers are not empowered to insist upon it.

It causes delay in transfer of credits between disbursers, especially at end of a month.

B.—General.

7. *Want of estimate.*—In September 1893 occurred the first expenditure on "widening the Ellore canal," but no estimate has as yet been sanctioned. The total expenditure up to date is Rs. 4,132.

8. *Use of forms.*—The use of forms Nos. 14, 15 and 16 does not appear to be understood clearly. Thus, form 16 is often used for other than intermediate payments on account. For these again the detailed form No. 14 is often employed.

9. *Cancelment of vouchers.*—The vouchers, other than those for contingent charges not submitted to audit, are not cancelled.

10. *Superfluous work.*—Nominal muster rolls are sent in to the Divisional office by sub-divisions. This is not a necessity—*vide* Public Works Department Code, volume II, chapter I, paragraph 28.

11. *Sub-divisional accounts.*—(*a*) The sub-divisions generally show a want of improvement in the submission of vouchers to the Divisional office.

(*b*) No acknowledgment is granted to sub-divisions of the receipt of their cash extracts and vouchers.

12. *Outstandings due to contractors.*—There are several outstanding amounts due over six months to contractors. These are mainly retarded on account of "sectioning." A list is given in annexure C.

C.—Accounts of works.

13. *Numerous writes-back.*—The number of writes-back of outlay monthly between works appears large. They were stated to be due to the faults in the sub-divisional cash extracts. The necessity for correct and complete allocation should be impressed upon all disbursers.

14. *Erroneous accounting.*—(*a*) In October 1894, the value of work done on a petty voucher (No. 107) was in the divisional office reduced by 5 pies. The work abstract was however not corrected and consequently the recovery in February 1895 of the amount (*vide* S.D. No. 50) appears recorded as "less work done" instead of as a recovery of overpayment under "arrears."

"Excavating Cherevadi channel. Estimate No. 668/7 of 1892–93 for Rs. 4,954."

(*b*) A deduction of Rs. 9 on account of work done departmentally was made from contractor's bill in February 1895. (S.D. No. 143, C.B. No. 3.) This amount had not previously been debited to the contractor's account owing to its not having been noted as recoverable by the subordinate concerned. Further, the muster roll in which the amount was included is not on record or traceable.

"Excavating Kaledevedi Kodu, now turned into a drain. Estimate No. 217/9 of 1892–93 for Rs. 55,787."

15. *Suspended outlay.*—There are a number of works incomplete on which no expenditure has been incurred for at least four months. Annexure A details them.

16. *Completion reports due.*—Several completion reports are due from Sub-divisional officers. A list is given in annexure B.

D.—Accounts of Divisional office.

17. *Superfluous work.*—It is the practice to check other than final vouchers as to estimate rates in the divisional office. This is unnecessary as a general rule—*vide* G.O., No. 2668 W., dated 26th September 1892.

18. *Work abstracts.*—Work abstracts are prepared in the divisional office. This was said to be due to the number of book adjustments necessitated by the divisional office for the supply of stock, the transactions of this nature far out-numbering those for actual cash payment by the sub-division themselves. The number of writes-back involved has also been already referred to.

19. *Register of liabilities.*—No register of liabilities is maintained, although orders are frequently placed with the Bezwada workshops, the cost of which is of course adjustable in transfer.

20. *Treatment of audit instructions.*—Corrections advised by audit in the advice of audit for January 1895 had not been recorded as they should. (Paragraphs 3 and 4 of instructions on form 61.)

21. *Transfer advices.*—Sub-divisions do not intimate transfer payments till submission of their cash extracts.

E.—Establishment.

22. *Service books.*—(*a*) The identification sheet in the service book of Overseer Chitambaram Pillay, who was appointed in January 1895, has not yet been signed by the Executive Engineer.

(*b*) M. Ramasawmy Pillay, Overseer, was transferred from Rushikulya Division and joined on the 26th June 1895, but his service book has not yet been received.

23. *Work establishment* —One clerk on Rs. 10 per mensem employed in generally assisting in the Northern Sub-divisional office is charged to "works."

24. *Temporary declarations.*—Fresh declarations are not made on renewal of sanction to temporary employment.

25. *Travelling allowance.*—(*a*) In November 1894 A. Subba Row, Clerk, 6th grade, was on transfer from Bezwada to Rerumpedi, 12 miles, only allowed daily allowance (4 annas) by the Sub-divisional officer instead of mileage at Rs. 1–8–0 as claimed.

(*b*) In December 1894 J. Sreeramooloo, Clerk, 5th grade, was allowed halting allowance at Perikeed on the 19th. This is inadmissible under Civil Service Regulations, article 1159, as his halt at that place counted over ten days, not having been interrupted.

(*c*) In January 1895 the same clerk was on transfer allowed travelling allowance from Ellore to Bezwada by the canal route (Rs. 1–4–0) instead of by the shorter and quicker railway route (12 annas).

III.—Stock.

A.—Stores.

26. *Surplus stores.*—There are a few surplus stores of trifling value in the Cowtaram sub-division. The Executive Engineer has already directed the Sub-divisional officer to dispose of them.

B.—Tools and Plant.

27. *Incidence of carriage.*—The carriage of the project "tools and plant" to site of a component work is charged to the work, but return carriage is charged to "repairs and carriage." This is inconsistent.

It is further a question, probably already determined, whether the transit of project tools and plant should ever be charged to "repairs and carriage," when a specific work can be charged.

IV.—Revenue.

A.—Direct.

28. *Record of Revenue.*—No record is kept to show what revenue yielding property other than the buildings and lands exhibited in the monthly returns sent to audit exist in this division. Further, there is nothing to show whether the various sources of revenue have been put up to auction or not year after year.

V.—General.

A.—Records.

29. The title-deeds of Mr. Maiden's bungalow at Masulipatam, purchased in March 1895, have not yet been received from the Collector.

30. Waste paper is utilised in the office for covers or else burnt. Attention is drawn to the Superintendent of Stationery's notification, dated 4th April 1895, in the *Fort St. George Gazette.*

PART II.—SOUTHERN SUB-DIVISION.

31. *Previous inspection.*—The inspection took place on the 12th and 13th July. No previous inspection had been made of late.

32. The sub-divisional charge was till the 11th July 1895 held by Mr. R. N. H. Reid, Assistant Engineer, 2nd grade, who was then succeeded by Sergeant C. J. Smith, Overseer, 1st grade. Sergeant C. J. Smith was present during the inspection.

33. *Measurement books.*—(*a*) All the measurement books called for were produced with the exception of No. 1195. It was said that that did not belong to this sub-division.

(*b*) In measurement book No. 1474, a measurement on page 75, dated 17th June 1895, shows no reference to bill against it. This was said to be due to piece-worker not turning up for payment.

(*c*) In measurement book No. 1156, the original pencil entries on pages 1—42 have all been inked over.

(*d*) The measurement books exhibit such entries as—

The rent of Sub-divisional office.
Cost of carriage of stationery.

This was said to be insisted upon by the Divisional office. It appears to be due to a notion that the measurement book takes the place of copies of all bills.

(*e*) In measurement book No. 1892 on page 70, it is noted that a village map of Chittoor was obtained. The Tahsildar, from whom it was bought, is noted as a "piece-worker."

34. *Cheques.*—(*a*) The certificate of count of cheques is signed only upon a book being brought into use.

(*b*) The counterfoils of cheque book in two cases disagreed with the cash book and remained uncorrected. The memorandum of balances however took the cash book amounts which agreed with the vouchers.

(*c*) The corrections on the counterfoils had not been initialled by the Sub-divisional officer.

35. *Cash book.*—The opening and closing balances in the cash book are both detailed. It is sufficient to detail the closing balances.

36. *Works establishment.*—An assistant to the sub-divisional clerk on Rs. 12 per mensem is charged to "works." He is engaged on general duties.

37. *Tools and plant returns.*—An office copy of the half-yearly return of tools and plant is kept. This is unnecessary.

38. *Records.*—(*a*) The Public Works Department Codes are not posted up to date, nor is the index to the Standing Orders on the fly leaf posted.

(*b*) Nearly twenty years' records have accumulated. There has been no attempt systematic or otherwise at destruction. All useless records should be got rid of under the orders of the Executive Engineer.

Chettipet,
17th July 1895.

(Signed) C. C. SWETENHAM,
Inspecting Officer.

Annexure A (paragraph 15).

Statement showing works on which there has been no outlay for the last four months and which have not been completed.

Item.	Names of work.	Amount of estimate.	Expenditure up to date.	Month in which last outlay was recorded.
1	2	3	4	5
		Rs.	Rs. A. P.	
1	Constructing masonry sluice No. 2 of Viravalli channel.	210	61 9 7	May 1894.
2	Do. drop No. 1 on Wungatur channel	600	464 3 5	June ,,
3	Do. do. ,, 2 on do.	350	313 8 11	July ,,
4	Do. tail escape on do.	395	391 11 6	August ,,
5	Do. drop No. 1 on Gogunta channel	520	27 9 9	April ,,
6	Do. do. ,, 2 on do.	520	105 1 1	Do. ,,
7	Do. do. ,, 3 on do.	530	99 12 8	Do. ,,
8	Do. do. ,, 4 on do.	470	85 9 5	Do. ,,
9	Excavating Gogunta channel	2,490	1,257 7 6	May ,,
10	Earthenware pipes, Gogunta channel, right side channel.	80	1 4 0	April ,,
11	Constructing head sluice to Chatapam channel	1,100	978 3 4	December ,,
12	Do. drop No. 1 of do.	450	240 15 3	November ,,
13	Do. four field masonry sluices, Pedapad channel.	640	243 15 1	April ,,
14	Constructing ramp to Lellapudy channel, a branch of Gudivada channel, at Choutapally.	450	365 5 3	Do. ,,
15	Constructing head sluice to Vennelacodu	470	449 14 1	December ,,
16	Excavating straight cut to do.	430	282 2 5	Do. ,,
17	Sluice No. 1 at 1 mile 7 furlongs 530 feet of Kamalapuram north side channel.	185	199 6 6	Do. ,,
18	Sluice No. 2 at 2 miles 7 furlongs 150 feet of Kamalapuram north side channel.	179	191 6 1	Do. ,,
19	Excavating Sanganady channel	1,413	1,370 2 7	July ,,
20	Do. Munipeda do.	1,620	1,030 1 7	December ,,
21	Do. Pendurru do.	990	620 15 6	September ,,
22	Do. Korlapadu do.	530	440 15 6	Do. ,,
23	Do. Bantumilli do.	890	613 0 7	Do. ,,
24	Do. Chennumoddacodu	671	396 7 9	April ,,
25	Do. Kamalapuram north side channel	3,590	1,643 5 9	December ,,
26	Demarcation stones along Kamalapuram north side channel.	134	44 4 6	April ,,
27	Fixing mile and furlong stones along Polraz canal ..	370	473 12 9	January 1895.
28	Constructing sluice at 6 miles 950 feet of Pedákummileru north side channel.	174	175 0 6	December 1894.
29	Providing banks on old Kykaluru channel	2,400	2,017 6 7	January 1895.
30	Constructing a dam of 5 miles 17 chains of Neharallicodu.	480	427 2 2	August 1894.
31	Fixing demarcation stones along Kunduru channel ..	330	93 0 2	June ,,
32	Excavating Tamirasa channel	990	665 0 6	September ,,
33	Excavating side channel from the left bank of Dosapad channel.	400	104 13 5	April ,,
34	Excavating right side channel of Bhumicodu	399	276 5 2	June ,,
35	Fixing demarcation stones along Chendraya main drain.	1,740	313 11 2	April ,,
36	Do. do. Chintalacodu extension.	73	42 8 0	May ,,
37	Constructing head sluice to left side channel of Dosapad channel from below Aripirala branch.	620	438 7 6	October ,,
38	Fixing demarcation stones along Polraz drain	190	110 2 10	May ,,
39	Constructing head sluice on the left bank of Gudivada channel.	490	453 4 1	December ,,
40	Constructing head sluice to Bhumicodu in the right bank of Neharallicodu.	360	302 11 7	August ,,
41	Excavating left side channel of Bhumicodu	282	180 14 10	June ,,
42	Constructing head sluice to right side chanuel of Bhumicodu in the right bank of Neharallicodu.	300	235 8 0	September ,,
43	Constructing head sluice to left side channel of Bhumicodu in the right bank of Neharallicodu.	270	231 15 11	July ,,
44	Constructing iron trough to Lingala channel	940	974 3 5	January 1895.
45	Do. regulator to Mamellacodu	630	7 0 6	May 1894.
46	Do. head sluice to Gogulapad channel	..	0 6 0	August ,,
47	Fixing demarcation stones along Kykalur channel extension.	90	46 7 3	January 1895.
48	Excavating Ponukumad channel extension	699	391 11 8	December 1894.
49	Constructing sluice No. 5 at 5 miles 3 furlongs 200 feet of Kamalapuram north side channel.	177	38 10 2	June ,,
50	Constructing sluice No. 6 at 5 miles 6 furlongs 330 feet of Kamalapuram north side channel.	172	29 10 8	Do. ,,
51	Constructing sluice No 3 at 3 miles 7 furlongs 400 feet of Kamalapuram north side channel.	175	192 2 5	December ,,
52	Constructing sluice No. 4 at 4 miles 5 furlongs 300 feet of Kamalapuram north side channel.	162	194 11 11	Do. ,,
53	Fixing demarcation stones along Kalavapamala branch.	200	36 7 6	June ,,
54	Constructing head sluice on the right bank of Gudivada channel.	490	355 14 0	November ,,
55	Constructing regulator in Palakodu	210	195 7 8	Do. ,,
56	Do. do. to Batlacodu	460	374 13 7	Do. ,,
57	Fixing demarcation stones along Lingala or Chinakommilera drain.	100	63 2 0	June ,,
58	Fixing demarcation stones along Motur channel ..	770	174 12 2	August ,,

Statement showing works on which there has been no outlay for the last four months and which have not been completed—*cont.*

Item.	Names of work.	Amount of estimate.	Expenditure up to date.	Month in which last outlay was recorded.
1	2	3	4	5
		Rs.	Rs. A. P.	
59	Excavating Lakshmipuram channel	900	656 10 8	January 1895.
60	Do Lingala channel	2,630	2,476 2 4	Do. ,,
61	Fixing demarcation stones along Dosapad channel ..	800	216 0 7	June 1894.
62	Constructing single earthenware pipe sluice on Dosapad channel at 9 miles 5 furlongs 610 feet.	95	32 11 10	Do. ,,
63	Constructing single earthenware pipe sluice in the right bank of Dosapad channel at 3 miles 3 furlongs 640 feet.	80	26 8 11	Do. ,,
64	Constructing single earthenware pipe sluice in the right bank of Dosapad channel at 4 miles 4 furlongs 250 feet.	83	74 6 11	October ,,
65	Constructing head sluice to Rachacodu in the right bank of Neharallicodu at 3 miles 1 furlong 440 feet.	260	115 10 2	June ,,
66	Excavating Bhumicodu of Neharallycodu	139	95 0 0	Do. ,,
67	Constructing tail escape to Bhumicodu of Dosapad channel.	142	78 5 1	October ,,
68	Excavating Komallapudi branch	950	675 12 9	January 1895.
69	Do. Pedapad right side channel	48	5 2 5	August 1894.
70	Do. Neelipudi channel	570	402 9 9	January 1895.
71	Fixing demarcation stones along Upper Pulleru ..	200	99 13 6	July 1894.
72	Raising bund on the land side and building dry stone inlets to Kanakavalli drain	1,150	1,019 11 10	August ,,
73	Dungutur channel, earthenware pipes	460	410 6 8	October ,,
74	Fixing demarcation stones along Juvanapudi branch ..	260	55 5 9	August ,,
75	Constructing head-sluice to Tamirisa channel in the right bank of Naharallicodu	300	281 5 8	Do. ,,
76	Excavating Mattam channel	2,223	672 2 11	September ,,
77	Demarcation stones along Chataparu channel ..	170	23 2 2	Do. ,,
78	Constructing head-sluice to Bhumicodu	550	481 3 11	Do. ,,
79	Fixing mile and furlong stones along Pulleru canal ..	160	174 10 0	January 1895.
80	Do demarcation stones along Venuthurumilli affluent	36	19 4 3	December 1894.
81	Constructing five field masonry sluices on Medur channel.	500	0 15 4	Do. ,,
82	Constructing four cattle crossings along Veduruva affluent of Pullava drain	277	22 0 0	Do. ,,
83	Fixing mile and furlong stones along Pedalanka channel.	..	0 4 3	January 1895.

ANNEXURE B (paragraph 16).

LIST of works completed and for which completion reports are not yet received from the Sub-division officers.

Item No.	Names of works.	Estimate amount.	Expenditure up to date.	Month in which last expenditure was recorded.
		Rs.	Rs. A. P.	
1	Constructing road culvert to Punukollu village road on Pedapad left side channel	680	719 10 8	December 1894.
2	Constructing drop No. 1 on Pedapad channel	400	373 8 6	April ,,
3	Do. do. ,, 2 on do.	400	346 6 10	Do. ,,
4	Do. do. ,, 3 on do.	370	323 6 6	Do. ,,
5	Excavating left side channel of do.	500	465 1 3	Do. ,,
6	Constructing aqueduct over Atkur drain to carry Punukumad left side channel	1,730	1,441 4 9	October ,,
7	Excavating Punukumad channel	2,110	1,921 5 2	May ,,
8	Constructing ramp on Manikonda and Gannavaram bandy-track across Komattigunta channel	350	365 11 9	June ,,
9	Constructing road culvert to Perikid road in left bank of Dosapad channel from Aripirala branch	430	455 3 5	March 1895.

ANNEXURE C (paragraph 12).

STATEMENT showing dues to and from contractors outstanding for more than six months.

Item No.	Name of contractor.	Amount due to contractor.	Month from which due.	Brief explanation of delay.
1	2	3	4	5
		Rs. A. P.		
1	B. Suryanarayana	100 0 0	January 1894 ..	Not paid as he failed to do sectioning.
2	Mr. J. B. Andrews	14 1 10	March ,, ..	
3	P. Guravayya	73 0 0	February ,, ..	
4	G. Lakshmudu	16 14 6	April ,, ..	
5	B. Venkataratnam	18 12 7	June ,, ..	These are deductions for sectioning work not done. After the rains work will be done and dues cleared.
6	V. Kodandaramudu	9 2 6	Do. ,, ..	
7	L. Venkataramiah	8 0 0	December ,, ..	
8	M. Kotayya	5 4 10	August ,, ..	
9	S. Subrahmanyam Naidu	14 13 0	May ,, ..	
10	N. Appadu	223 0 8	Do. ,, ..	
11	T. V. Subrahmanyam	12 9 9	July ,, ..	
12	K. Parvatisem Ayyavaru	21 8 2	June ,, ..	
13	N. V. Byragi Naidu	98 3 8	September ,, ..	

E. No. 27.
500—30-7-95.

KEEP-WITH

CURRENT No.

GOVT. OF MADRAS. } 1895. { P. W. DEPT.

dated 189 .

EXAMINER, P. W ACCOUNTS,

Madras, 16 September 1895.

OFFICE NOTE No. 3207/B

To

W.

Inspection report of Kistna Eastern Division.

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

2. Para 5(b). There were probably good and sufficient reasons for the heavy expenditure in March.

3. Para 5(c). Attention should be drawn to note 6 on the form of cash book (Form 4) and to Examiners Circular No. 2 of 1893.

4. Para 6. If any inconvenience or delay is experienced in furnishing the additional information called for by the Treasury Officer, apparently with reference to Civil Account Code article 455, the difficulty should be explained and the matter taken up in separate correspondence.

5. Para 7. This should receive early attention.

6. Para 8. Attention is drawn to

Code II. I. I87 regarding the use of the forms referred to (See also G.O.No. 2216 W.dated IIth.August I892).

7. Para 9. These vouchers should be effectively cancelled to prevent the possibility of their being used a second time.

8. Para II(a). If the delay in the submission of vouchers to the divisional office is due to the practice of sending cheques with bills to contractors, who do not at once return the latter duly receipted, the procedure prescribed in G.O No.I95I W.dated 27th.July I893 and Code II. I. I79 should be followed.

9. Para II(b). This is not necessary.

I0. Para I2. Early settlement of all outstandings is very desirable.

II. Para I6. Completion reports should be prepared in the Divisional office from the Register of Works. Attention is invited to para 6 of Examiner's office note No.6822 dated 6th.November I89I approved in G.O.No.3053 W.dated I4th.November I89I.

I2. Para I8. Attention is invited to para 2 of G.O.No.5I8 W.dated 6th. March I895, with reference to which the non observance of the order regarding the preparation of Work abstracts in the Divisional office should have been reported through the Superintending Engineer. This should now be done.

I3. Para [illegible] register of liabilities should be opened out at once and all unadjusted items entered therein.

I4. Para 2I. This is very necessary, as otherwise the observance of the rule in Code II. II. I7I & I74 which requires an immediate intimation to be sent to the Division concerned, will be impossible.

I5. Paras 23 and 36. This is very irregular. Should the services of extra clerks be required for the Northern & Southern Sub Divisions the necessity should be explained and sanction of Government obtained under Establishment. It was with the object of preventing this breach of rule that proposals for strengthening Sub Divisional offices ~~have been~~ were made in Examiner's office note No.2I0 C.dated 30th.January I893.

× No 800 C 822.293 Can't be traced.

I6. Para 25(a). The clerk was entitled to mileage and unless the controlling officer had any reason to restrict his claim to daily allowance, the difference should now be disbursed.

I7. Para 25(b). The halting allowance passed for the period in excess of the first I0 days should be retrenched.

I8. Para 25(c). The Executive Engineer should explain why the canal route was adopted.

I9. Para 27. The cost of carriage of tools and plant both to and from site of the work on which used should be charged to that work ÷ the cost of

removal from one depôt to another to Tools and Plant.

20. Para 28. Some record of revenue in the Division is necessary and should be maintained.

21. Para 29. It has since been reported that the property has been acquired under the Act and title deeds are therefore not necessary.

22. Para 30. The rules in question do not apply to out-stations; but it is submitted for consideration whether they ought to be made applicable to them.

23. Para 33. Measurement books should be properly completed by quotation of bills, and this should be done immediately the bill is prepared, whether payment is made or not. The original pencil entries of measurements should be left untouched, as on this point their validity in a great measure depends (vide G.O. No. 132 W. dated 16th January 1895).

24. The notes on the form show clearly the nature of entires to be recorded in the Measurement Book and such entries as those noted in para 33(d) &(e) should not find a place in it.

25. Para 38(a). This should receive early attention.

26. Para 38(b). This point calls for early attention with reference to G.O. No. 2449 W. of 2nd. October 1894 and Code I. VI. 4I.

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No. 518 W/f 6-3-95
2449 W/f 2-10-94
132 W/f 16-1-94
2491 W/f 28-9-93
1951 W/f 27-7-93
1101 C/f 8-3-93
2668 W/f 26-9-92
2216 W/f 11-8-92
3053 W/f 14-11-94 Recd 17.9.95

No. 2390 W/f 30 Sep: 1895

Communicated to the Supdg Engineer II Circle for the information and guidance of the Sr: Engineer Western Eastern Division special attention being drawn to the Examiners remarks
2 Para 30 of the report and
2 para 22 of the Examiners note will be referred to the Financial Dept for consideration
The special attention
3 of the Supdg. Engr is drawn to para 38(b) of the rebuk

23/9/95

Cy
SE II Circle ✓
Other Supdg Engrs
C.A. to Govt
Exec Engr
Fincl Dept

cross 23/9/95

30/9

C. Engr. 0-2.5396

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Govt. of 189 Madras.

PUBLIC WORKS.

Dated

Read. Encl.

G.O. 30/9/ 1895. No 2390.W.

Inspection Report

Orders
Office Note from the
Submitting an
the Accounts of the
Eastern
Circle
with remarks

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