1449

Govt. of 1895 Madras.

PUBLIC WORKS.

Dated

Rcd. Engl.

G.O. 23/10/1895 No. 2589/W

Inspection Reports

&

Office Note from the Examiner Submitting the Accounts of the Rushikulya &c. Canals & L.C. Tanks with remarks

—

1 Reminder issued 9/12

215/14

UNDISPOSED

Te 23/10

Engineer will report how it is proposed to utilise or dispose of the Executive Engineer's bungalow at the same place.

4. The question in para 41 will be considered in the Irrigation Branch.

5. The cantages ordered to be recovered in G. O. No. 1443W of 15th June 1895 will not be charged with retrospective effect.

Govt inspection report of Buildings &c Dr Office

Copies 15/10/95

Rivers 24/10

To I For favour of communication, with reference to para 41 of the Proc.

DESPATCHED 1st NOV. 95

To
The Supdg: Engineer I Circle
Other Supdg: Engineers
" Consg: Architect to Govt:
" Supdt: of Works, Periyar Project
" Chief Engineer for Irrigation
" Examiner, P. W. Accounts

PUBLIC WORKS DEPARTMENT.

No. 2589 W dy 23rd October 1895

# PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following

Office Note from the Examiner, P. W. Accts: No: 3398 B a/ 1. 10. 1895.

17 P

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

2. The Supdg: Engineer will report what action has been taken with regard to the loss of measurement books referred to in para 10(a) of the inspection report. He will also inquire into the point mentioned in para 23(d), and report on the suggestions in paras 39(a), (b), (c), 40 and 42.

3. Orders with regard to the disposal of the temporary buildings at Dogam, referred to in para 17, were issued in G. O. No: 780 I a/ 21st September 1895. The Superintending Engineer

(40—4,000—14-3-95.)

P. W. CURRENT No. 7449

22 of my office note No. 3207 B. of 16th. September 1895 will apply here also.

28. Paras 46 and 47. Attention invited to Code I. VI. 4I.

29. Para 56. The suggestion should receive attention.

Rcd. 2-10-95
Encl 1

C.

× G.O. No: 2390 W dy 30.9.95 Encl.
Sent to Engrs 1.10.95

- 780 I dy 21-9-95
- 1443 W dy 15.6.85
- 578 W dy 6-3-95
- 9778 dy 10-12-54
- 8206 dy 26-10-94
- 248 W dy 24-1-94
- 8 W dy 2-1-54
- 1793 C dy 27.4.51
- 841 W dy 24.3.54
- 8157 W dy 6-12-58
- 2726 W dy 30-5-52
- 726 R dy 17-4-53
- 2515 W dy 9-9-52
- 3345 W dy 16-12-50
- 4861 C dy 25-11-90
- 2399 W dy 5-9-80
- 3455 C dy 19-8-90
- 1652 W dy 14-6-90

Off. 434

16 P

18. Para 33(c). Under the interpretation in force in July 1894 daily allowance for only one day is admissible. The excess passed should therefore be retrenched in the next bill.

19. Para 34(c) Attention is invited to C.S.R. article 883(a).

20. Para 34(d). The service book of the draftsman should be complete in every respect.

21. Para 35(a). Land statements should be attached to service books.

22. Para 39(a). This recommendation will doubtless receive full consideration.

23. Paras 39(b)(c) and 40 and 42. The Superintending Engineer may be asked to report on these points.

24. Para 41. The orders of Government are awaited.

25. Para 43. Centages have in G.O. No. 1443 W. dated 15th. June 1895 been ordered to be recovered and it would be hardly possible or politic to recover them with retrospective effect. The orders of Government are however requested.

26. Para 44. The incidental charges incurred should be recovered from the parties concerned.

27. Para 45. Orders issued on para "to whom issued" below the name of the officer.

7. Para 12. Attention invited to Code I. IX. I.

8. Para 17. Orders in regard to the disposal of these buildings are awaited.

9. Para 21(a) The preparation of work abstracts should be entrusted to the Sub-divisional officers unless exempted under G.O.No. 5180 W dated 6-3-95

10. Para 23(a). The rule in Code II. II. 153 should be observed.

11. Para 23(b). Attention invited to Code II. II. 153 last clause and to G.O.No. 2515 W, dated 9th. September 1892.

12. Para 23(d) The Superintending Engineer will doubtless enquire into this question.

13. Para 24. Attention invited to G.O.No. 248 W. dated 29th. January 1894 & to Code II. II. 170.

14. Para 26. Attention is invited to Code I. IV. 15.

15. Para 29. Code II. II. 171 should be followed.

16. Para 30. The Government of India procedure is compulsory.

17. Paras 33(b)&(d). The daily allowance erroneously passed should be retrenched.

E. No. 27.
500—30-7-95.

15

KEEP-WITH | CURRENT No. | GOVT. OF MADRAS. } 1895. { P. W. DEPT.

dated 189 .

EXAMINER, P. W. ACCOUNTS,

*Madras*, 1 October 1895.

OFFICE NOTE No. 3398/5

To W

Report of an inspection of the Rushikulya Division by Mr. C. C. Swetenham, Dy. Examiner from the 27th. July to the 2nd. August 1895.

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

2. Paras 6(a)(b). Attention is invited to Examiner's circular No. 7 of 1892.

3. Para 8. Such transactions should be governed by Code II. II. 7 under which Executive Engineers are placed in funds only by letters of credit on the requisition of the Examiner.

4. Para 10(a). The loss of these measurement books calls for investigation with reference to Code II. I. 38.

5. Paras 10(b)(c)(d)(e)(g). Attention is invited to Code II. I. 35.

6. Para 10(f). The printed form should be used and the work for which the book is issued recorded in column

× B/h 2755 W & 4.10.92
Back up with c/m 7413
Send to Dy ex 3.10.95
Reply received & the Circulation Bill is ready 9.10.95 by Sub-Treas

14

ANNEXURE F.—See paragraph 25 (*b*).

FORM SUGGESTED—(NORMAL COST SYSTEM).

*Account of Receipts and Issues of materials of the Surada Reservoir Dam for the month of February* 1895.

| Transactions. | Concrete, cubic yards. | Firewood, cubic yards. | Limestone, cubic yards. | Rough stone, cubic yards. | Gravel, cubic yards. | Lime, paras. | Total. |
|---|---|---|---|---|---|---|---|
| | | | | | | | Rs. A. P. |
| Opening balance .. .. .. | 29 | 683 | 49 | 30 | 1,181 | .. | 452 1 5 |
| Receipts— | | | | | | | |
| Transferred from head sluice, Surada (*vide* write-back order adjustment item No. 12-A.) .. .. | 43 | .. | .. | .. | .. | 128 | 53 12 10 |
| Total Receipts .. | 43 | .. | .. | .. | .. | 128 | 53 12 10 |
| Total Receipts and Balances .. | 72 | 683 | 49 | 30 | 1,181 | 128 | 505 14 3 |
| Issues— | | | | | | | |
| Handed over to piece-worker and value recovered in cash .. .. | .. | .. | .. | 30 | .. | .. | * 20 10 0 |
| Sub-head—Watering and ramming .. | .. | 580 | .. | .. | .. | .. | *241 4 8 |
| 9. Concete at change of slope of revetment .. .. .. | 72 | .. | .. | .. | .. | 128 | * 66 7 2 |
| Total Issues .. | 72 | 580 | .. | 30 | .. | 128 | 328 5 10 |
| Closing Balance .. | .. | 103 | 49 | .. | 1,181 | .. | 177 8 5 |
| Decrease .. | .. | .. | .. | .. | .. | .. | 274 9 0 |

* The value will be filled by the Sub-Divisional officer from his office data of present on watering rates.

W. E. 7 L
7449/95

E. No. 27.
500—30-7-95.

KEEP-WITH | CURRENT No. | GOVT. OF MADRAS. } 1895. { P. W. DEPT.

EXAMINER, P. W. ACCOUNTS,

dated 189 .

*Madras*, 1 October 1895.

OFFICE NOTE No. 33985

To W

Report of an inspection of the Rushikulya Division by Mr. C. C. Swetenham, Dy. Examiner from the 27th. July to the 2nd. August 1895.

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

2. Paras 6(a)(b). Attention is invited to Examiner's circular No. 7 of 1892.

3. Para 8. Such transactions should be governed by Code II. II. 7 under which Executive Engineers are placed in funds only by letters of credit on the requisition of the Examiner.

4. Para 10(a). The loss of these measurement books calls for investigation with reference to Code II. I. 38.

5. Paras 10(b)(c)(d)(e)(g). Attention is invited to Code II. I. 35.

6. Para 10(f). The printed form should be used and the work for which the book is issued recorded in column

× B/h 2755 w/d 4.10.95
Book up with c/d 7413
Sent to Dr. 3.10.95
Dupl. rec'd from Cuddapah Dist. by 25th by Express

*Report of an Inspection on the 27th July to 2nd August 1895, by Mr. C. C. SWETENHAM, Deputy Examiner of the accounts of the Rushikulya Division.*

## PART I.—EXECUTIVE ENGINEER'S OFFICE.

### I.—PRELIMINARY.

1. *Previous inspection.*—The accounts of this division were last inspected in March 1890 by Mr. H. Rainier, Deputy Examiner. Points then noticed appear to have been since remedied.

2. *Executive charge.*—Since that inspection the executive charge of the division has vested in the following officers:—

| Name. | Rank. | Till |
|---|---|---|
| Mr. W. C. DeMorgan .. | Executive Engineer, 1st grade .. | 3rd April 1890. |
| ,, J. H. Medlicott .. | ,, ,, 4th grade .. | 29th June 1890. |
| ,, W. C. DeMorgan .. | ,, ,, 1st grade .. | 31st March 1893. |
| ,, J. F. Somers-Eve .. | ,, ,, 4th grade .. | 3rd April 1894. |
| ,, A. G. Romilly .. | Assistant Engineer, 1st grade .. | 16th July 1894. |
| ,, J. F. Somers-Eve .. | Executive Engineer, 4th grade .. | 4th December 1894. |
| ,, W. C. DeMorgan .. | ,, ,, 1st grade .. | Present date. |

Mr. DeMorgan was present during the inspection.

3. *Accounts charge.*—The accounts for the same period have been in the hands of the following accountants:—

| Name. | Rank. | Till |
|---|---|---|
| M.R.Ry. B. Venkatappayya .. .. | Accountant, 5th grade (old) .. .. | 30th September 1893. |
| ,, Bhagyanatha Pillay .. .. | ,, 4th grade (temporary) .. | 11th October 1893. |
| ,, S. Sheshayya .. .. | ,, 8th grade .. .. | 4th July 1894. |
| ,, S. Sankara Aiyar .. .. | ,, 8th grade .. .. | 3rd October 1894. |
| ,, Ratnam Aiyar .. .. | ,, 8th grade .. .. | 31st October 1894. |
| ,, S. Sheshayya .. .. | ,, 8th grade .. .. | 1st June 1895. |
| ,, A. Theagaraja Aiyar .. .. | ,, 6th grade .. .. | Present date. |

4. *Scope of inspection.*—The inspection embraced, for general purposes, the year 1894–95, for test audit, the month of February 1895, and for audit of travelling allowances, the periods September 1893, February to March and July to August 1894, and February and April 1895.

### II.—EXPENDITURE.

#### *A.—Cash-treasury.*

5. *Cheques.*—(*a*) In cheque-book No. 63078 certain corrections in the balances necessitated by a mistake in addition and subtraction were initialled by the cashier. There is nothing to show that the Executive Engineer was aware of them.

(*b*) In cheque-book No. 61701 on the Russelkonda sub-treasury the amount of cheque No. 8, dated 4th July 1895, for Rs. 14–4–0 was, by oversight, not deducted in the memo. of balances. An overdrawal to that extent ensued on 25th July 1895.

(*c*) No record is kept of the duplicate cheque-books stated to be in use by Sub-divisional officers.

(*d*) The certificate of count of cheques is not invariably signed by the Executive Engineer, when, as disbursing officer, he brings the cheque-book into use. Some books were not signed at all; others are signed by the accountant for the Executive Engineer. The count should not be left to any one but the officer responsible for drawing the cheques; the count should further take place before intimation is sent to the Treasury officer that a cheque-book is to be brought into use.

6. *Letters of credit.*—(*a*) The Sub-divisional applications for letters of credit do not appear to have been methodically scrutinised nor is a record of the scrutiny made. Intimation of reasons for any credit less than that applied for is not given to Sub-divisional officers.

(*b*) On checking the application for credit for August 1895 of Russellkonda Sub-division, it was found that the Sub-divisional officer applied for Rs. 3,000 and was actually granted Rs. 1,000, whereas he had ample funds in hand to tide him over August with something to spare. The following figures show this:—

| | Rs. |
|---|---|
| Treasury balance on 1st July 1895 ... ... ... ... ... | 5,485 |
| Letter of credit for July 1895 ... ... ... ... ... | 5,000 |
| Total funds for July 1895 ... | 10,485 |
| Deduct— | |
| Proposed outlay for July 1895 ... ... ... ... ... | 5,000 |
| Probable balance at end of July ... | 5,485 |
| Proposed outlay for August ... ... ... ... ... ... | 3,000 |
| Add— | |
| Working balance ... ... ... ... ... ... ... | 2,000 |
| Total working credit required for August ... | 5,000 |
| Excess of probable balance at end of July over expenditure in August ... ... ... ... ... ... ... ... | 485 |

This analysis further shows that the credit granted for July was also excessive.

(*c*) The record of the correspondence affecting the distribution of the letter of credit, its partition among the various Sub-divisions and the correspondence with the Treasury officer, is kept on the office copy of the letter of credit by the Divisional Accountant M.R.Ry. Theagaraja Aiyar in the manner shown in Annexure A.

This method seems preferable to the ordinary one of noting the letters concerned in the correspondence issue and receipt registers. It possesses the advantages of showing collectively in an appropriate place what otherwise has to be picked out with some trouble from various quarters.

In this conjunction, however, it may be suggested that it is needless for Executive Engineers to issue advices to Sub-divisional officers of the credits granted unless these are less than those applied for. The procedure in this respect can be assimulated to that obtaining between the Examiner and the Executive Engineer—*vide* Public Works Department Code, Volume II, chapter II, para. 12. Reduction of credits by the Executive Engineer would rarely be necessary, however, were Sub-divisional officers to prepare correctly their applications. The method of calculation has been indicated above.

7. *Pass-books.*—In the pass-books of this division a few pages are added at the end to show—

(i) Errors noted by the Executive Engineer in examining the pass-book.
(ii) The explanation of the Treasury officer.
(iii) The distinguishing letters used to mark cheques.
(iv) The transmission to and from the treasury of the pass-book.

The principal errors noticed come under the following heads:—

(i) Quotation of incorrect cheque-book numbers.
(ii) Quotation of incorrect cheque numbers.
(iii) Errors in amounts due to incorrect copying in the treasury officer's office.



These mistakes do not, judging from previous inspections, appear prevalent in other divisions. In this, however, they are frequent and recurring. The forms brought into use by the accountant are noted in Annexure B and may be adopted elsewhere under similar circumstances.

8. *Extraneous resources.*—A letter of credit for Rs. 350, dated 10th October 1894, was received from the District Board, Ganjám, in favour of Mr. J. F. Somers-Eve, Executive Engineer. This was intended to meet a moiety of the cost of "Repairing the 7th and 9th mile of the Aska-Suradá road (G.O., No. 820 I., dated 26th October 1894)." The procedure is irregular. The letter of credit should be returned to the Board and the Government requested to place the amount at the disposal of the Public Works Department grant under "Incorporated local" funds.

9. (*a*) Transfers of imprests affecting other than Sub-divisional officers are not recorded under their names.

(*b*) Cheque No. 63078/42, dated 28th July 1895, for Rs. 20-11-0 was cancelled on the 29th. The entry in the cash book was scored out, although this involved the alteration of the cash book folio totals. The new code rule should more correctly have been adopted—*vide* Public Works Department Code, Volume II, chapter I, para. 91.

*II-B.—General.*

10. *Measurements.*—(*a*) All the measurement books required for inspection were produced except the following:—

| Sub-division. | Name of Sub-divisional officer. | Number of measurement book. | Date issued. | Remarks. |
|---|---|---|---|---|
| Suradá .. | M.R.Ry. Swaminatha Aiyar, Supervisor. | 1303 | 16th July 1893 .. | Date of loss not reported.<br>Report of loss, 13th June 1895.<br>Work recorded—"Suradá reservoir dam revetment." |
| Berhampur. | Lost by M.R.Ry. Muthuvira Pillay, Overseer, 1st grade. | 1308 (*a*)<br>795 (*b*) | 21st July 1893 ..<br>15th Dec. 1892 .. | Date of loss not known.<br>Reported to Sub-divisional officer in February 1895.<br>Reported to Executive Engineer on 12th June 1895.<br>Works affected—<br>(*a*) Rushikulya canal maintenance.<br>(*b*) Bridges Nos. 13, 14, 15, 18 and 19 of the Rushikulya canal.<br>Cause of loss is alleged to be the carelessness of temporary clerk G. Balarama Swami Naidu. |

In the absence of the records of the execution of work for which bills have been paid and submitted to audit, the audit position is that payments have been made for work which there is nothing to show has been executed. The matter is referred for orders. All the work done in this division is "piece-work."

(*b*) The entries on pages 1—11 and 44—85 of measurement book No. 311 of the Russellkonda Sub-divisional officer M.R.Ry. W. Venkatareddi Naidu Garu, Rai Bahadur, are not in his handwriting, though signed by him.

(*c*) In the same book pencil entries had been inked over.

(*d*) Corrections had further not been initialled. They, however, had the effect of reducing the original entries.

(*e*) In measurement book No. 303 several pencil entries had been inked over by Overseer M.R.Ry. S. T. Raghava Aiyangar.

(*f*) A manuscript form of register of measurement books is maintained. It is the same as the authorised form No. E. 74, but larger. The alteration is due to a desire to record the works and period for which the books are issued.

(*g*) In bill S.D. No. 30, voucher No. 46 of February 1895, page 160 is given as that on which the measurements are recorded. The measurement book page, however, is actually page 161.

11. *Labour accounts.*—(*a*) Nominal muster rolls are submitted by Sub-divisional disbursers to the Divisional office. This is unnecessary, except when the work abstracts are prepared in the Divisional office, and then only in the case of works accounted for by sub-heads.

(*b*) The distribution of labour by sub-heads of work is not maintained in the labour rolls. The amount of the roll, however, is apportioned, but on what basis was not apparent.

12. *Want of estimate.*—In the majority of the instances noted in the divisional objectionable items statement for 1894–95 of want of estimate, the sanction of the Superintending Engineer had not been obtained prior to commencing work. It was only after work had been begun that estimates were prepared and sanction to them obtained.

13. *Suspended outlay.*—In Annexure C will be found a list of works incomplete on which no expenditure had been incurred for the last four months.

14. *Objectionable outlay.*—Omitted.

15. *Payments.*—The accounts of February 1895 showed frequent failure to account for payments in the month in which actually made.

16. *Vouchers.*—(*a*) With the exception of "contingent" vouchers, those not submitted to audit remained uncancelled. They should be cancelled after entries in the cash book have been checked in the manner prescribed by Volume II, chapter 1, para. 58.

(*b*) A true copy of a voucher for December 1894 was submitted instead of the Executive Engineer's certificate required by Volume II, chapter 1, para. 176.

17. *Surplus buildings.*—Proposals were said to have been submitted to the Superintending Engineer regarding the disposal of buildings at Dogam rendered surplus by the transfer of the divisional head-quarters to Berhampur.

### *II-C.—Contracts.*

18. *Agency.*—The whole of the work in this division is practically executed by piece-work. No agreements are recorded, estimated rates being allowed.

19. *Use of forms.*—It sometimes occurs that labour is borrowed from a piece-worker, who is paid a lump sum for it. Receipts are obtained in Form No. 16, but Form No. 15 would be preferable and more suitable. This remark also applies in the case of petty purchases of bamboos, lamp oil, etc.

20. *Outstandings.*—In Annexure E a statement is appended showing dues to and from piece-workers outstanding more than six months. The explanations given will be also found there.

### *II-D.—Accounts of Works.*

21. *Work abstracts.*—(*a*) Work abstracts are prepared in the Divisional office. This was said to be due to want of educated men and to the prevalence of fever incapacitating the Sub-divisional staff. Upon investigation, however, I do not think these objections can be upheld. The real reason appeared to be what I have noted in previous reports in other divisions, viz., the failure to give prompt information regarding sub-divisional transfers and stock transactions. These can, I think, with attention and the introduction of prompt advices into the routine of both Divisional and Sub-divisional offices, be remedied and the orders of Government given effect to. The only instance where delay must of necessity occur is in the case of fluctuating "manufacture" rates. Even then, were the manufacture accounts made up promptly at the close of a month (the office work and routine being organised to that end) and rates advised accordingly, they would be known in ample time to admit of entry into work abstracts by the 15th or 20th of each month, except in the case of sub-divisions extremely remote; in whose case alone and that under the above circumstances a departure from the general rule regarding preparation of work abstracts may, I think, be allowed.



(*b*) "*Masonry outlet at 13/16 miles of Gudry channel, estimate* Rs. 1,050.—Whereas the work abstract shows both the value of work done and payment as Rs. 88–3–2; the voucher (S.D. 29, voucher No. 29 of February 1895) shows the value of work done as only Rs. 87–15–2 or 4 annas less. This overpayment, arising from the voucher only being corrected after payment had been made, is not recorded in the works abstract.

(*c*) "*Wooden bridge to carry Berhampur-Digupudi road across Ichapur channel.*"—Of Rs. 38–4–0, shown in S.D. No. 59 of February 1895 as a cash "refund," a portion (Rs. 22–4–0) is recorded in the cash book as recovery of an overpayment made on voucher No. 43 of October 1894. That voucher, however, does not relate to the same work, nor had the overpayment been previously recorded in the work abstract concerned as *minus* "arrears." It has now been treated as "less work done."

(*d*) "*Fourteenth distributary of Rushikulya canal.*—A cash refund of As. 7–6 in S.D. No. 85 represents recovery from a piece-worker on account of work done for him as per nominal muster roll No. 233 of November 1894. Though the muster roll clearly recorded the amounts to be recovered from the various piece-workers, the amounts were charged off as work done instead of as recoverable and shown under *minus* "arrears." The As. 7–6 has now been recorded as "less work done."

22. *Sub-divisional vouchers.*—Where expenditure by more than one sub-division occurred on the same work, it was found difficult in the absence of a distinguishing mark on the vouchers to trace them from the work abstract (compiled by the Divisional office) into the sub-divisional cash books.

23. *Register of works.*—(*a*) It was laid down as a general rule by Mr. Somers-Eve when Executive Engineer, that accounts need not be kept by sub-heads for works costing less than Rs. 2,500 only. At present the number of works in consequence accounted for by sub-heads is 61, of which 27 are works costing under Rs. 5,000. It would, I think, be preferable having regard to Public Works Department Code, Volume II, chapter 11, para. 153, that the case of each work of the special kind there referred to between Rs. 2,500 and Rs. 5,000 should be specifically determined on its merits by the Executive Engineer.

(*b*) In the case of certain works, sub-heads costing less than Rs. 500 were separately detailed instead of being lumped. This was said to be due to the "measureable" nature of the work. That, however, it may be pointed out, is not of itself a sufficient reason for the practice.

(*c*) The register of works was, prior to the arrival of the present accountant, not posted up before the schedules of expenditure were compiled.

(*d*) Although under G.O. No. 978 I., dated 10th December 1894, the live-stock and carts purchased by piece-workers on advances become their property when the advances have been liquidated, the accounts do not corroborate. Instead of the advances being recorded as "advances to piece-workers," they are shown as a separate sub-head under "purchases of carts." The quantities under this are never reduced, although the amounts are. The contract made with the piece-workers in terms of the Government Order is a verbal one.

(*e*) *Repairing 7th and 9th mile of Aska-Suradá road.*—Although outlay to the extent of Rs. 296–8–6 had been incurred to the end of June 1895 under the sanction conveyed in G.O. No. 820 I., dated 26th October 1894, no portion of the moiety of the cost chargeable to the District Board, Ganjám, was so shown in the register of works. In it the whole outlay has been recorded under 42. Major works, Working expenses.

24. *Work slips.*—Work slips are not, as a rule, sent to the Superintending Engineer, the Executive Engineer being of opinion that the conditions of a project justify divergence in this respect from the rules for the Buildings and Roads Branch. The practice lacks authority. There are excesses over sub-heads exceeding 5 per cent. of the estimates affected.

25. *Materials at site.*—(*a*) "Materials at site" account are frequently received late from the Sub-divisional officers.

(*b*) The accountant made certain suggestions for keeping the "materials at site" with lumped values instead of detailed under each item as at present. Since,

however, the values must be detailed somewhere in order to lump them in the Form 7 F., the suggestion implies no reduction of work. Specimens of the existing form and that proposed by the accountant are submitted in Annexure F. There is a possibility of reduction of work, though, should it be deemed unnecessary to keep the value (as apart from quantities) in either detail or lump (required by India Code) of articles which can and should at once upon receipt be fully charged to sub-heads. The matter will be referred to the Audit office by me separately.

*II-E.—Suspense.*

26. *Deposits.*—The Savings Bank books of the cashier and storekeeper were on the 24th March 1890 and 11th July 1893, respectively, opened out in the names of Mr. J. F. Somers-Eve and Mr. W. C. DeMorgan, the then Divisional officers. The official designation, and not the names, of these officers should have been employed, and the accounts should now be transferred to the "Executive Engineer, Rushikulya division."

*II-F.—Accounts of Divisional Office.*

27. *Cash abstract book.*—(*a*) There is a special form of cash abstract book used in this division, the ordinary form not accommodating itself to the multiplicity of petty transactions occurring under 35. Construction of protective works and 42. Major works, Working expenses. Its use may, I think, be continued, clerical work being saved by having it printed locally, if the present method of utilizing the other unrequired columns is found difficult to continue.

(*b*) The accountant pointed out that the column "Miscellaneous" in the standard cash abstract book was in the wrong place. This should have attention at the next printing.

28. *Schedules of expenditure.*—(*a*) Before the present accountant's arrival, the schedules of expenditure were written up prior to the posting of the register of works.

29. *Divisional transfers.*—Transfer payments, originating in Sub-divisions on account of other divisions, are not advised by the Executive Engineer to other divisions until after receipt of the Sub-divisional cash extracts. The Sub-divisional officers should be instructed to send on the vouchers and advices of such transactions immediately after they occur in order to enable prompt intimation to be given.

30. *Register of sanctioned estimates.*—Note 2 on Public Works Department Form No. 41 C requires that a reference to the folio of the register of works be entered on completion of each work estimated for. It is thus seen what works are completed and what remain to be undertaken, but it cannot be seen which are in progress. The accountant suggested that it would be better, perhaps, to note the works which have been begun. The Executive Engineer can then see at a glance which works remain to be put in hand; and, further, where the accounts of the works in progress can be found in the register of works. The question will be submitted separately by me to audit, as it trenches upon various other questions affecting appropriations.

31. *Relations with Audit Office.*—Omitted.

32. *Completion Reports.*—(*d*) Office copies of completion reports are maintained. This appears unnecessary.

*II-G.—Establishment.*

33. *Travelling allowance.*—(*a*) The journals of the following months were selected for test audit and the name of the accountant who dealt with them is given below:—

| | |
|---|---|
| September 1893. | Late S. Bhaghyanatha Pillai. |
| February 1894. } March 1894. } | S. Seshayya. |
| July 1894. } August 1894. } | S. V. Sankara Aiyar. |
| February 1895. } April 1895. } | Ratnam Aiyar. |



(*b*) *For September* 1893.—The movements of Madhusudana Chowdry Overseer's clerk (temporary), on Rs. 15, whose head-quarters are Kondravalli, were as follows:—

26th to 31st August, Madhavaborida.
1st September, Madhavaborida.
2nd Madhavaborida to Gangapúr.
3rd Gangapúr to Madhavaborida.
4th to 8th September at Madhavaborida.

The daily allowance for 5th to 8th passed to the clerk at As. 4 per day is inadmissible for the halt with reference to C.S.R. 1159, explanation; and again—

15th to 17th at Madhavaborida.
18th Madhavaborida to Kondravalli.
19th Kondravalli to Madhavaborida.
20th to 23rd at Madhavaborida.
24th Madhavaborida to Gongee.
25th Gongee to Madhavaborida.
26th to 30th at Madhavaborida.

The daily allowance passed for 26th to 30th is inadmissible for the same reason.

(*c*) *For July* 1894.—The movements of V. Jagannadham, temporary clerk on Rs. 20, whose head-quarters are at Dogam, were as follows:—

2nd ieft Dogam 11 P.M. and arrived at Berhampur 3rd, 8 A.M., 26 miles.
Actual expenses equal to mileage has been passed for the journey.

Daily allowance is admissible for the 2nd for the journey performed between 11 P.M. and midnight, which is no doubt less than 20 miles, and actual expenses not exceeding mileage for the 3rd if the number of miles travelled is more than 20 miles.

(*d*) *For April* 1895.—The movements of K. Venkatasawmy, clerk, whose head-quarters are Sorosomillo were:—

2nd to 25th at Goriobondo.
26th Goriobondo to Sorosomillo.
27th at Sorosomillo.
28th Sorosimillo to Goriobondo.
29th April to 8th May at Goriobondo.

Daily allowance from 6th to 8th May at As. 4 a day only was claimed by the clerk and passed by the Divisional office. The claim is inadmissible, the halt at Goriobondo since 2nd April not having been interrupted by absence of three nights or more (C.S.R. 1159 explanation).

34. *Service books.*—(*a*) Service books remained in the custody of cashier, who keeps his own service book.

(*b*) The re-attestation of opening entries in the service book of M.R.Ry. M. Muthuvira Pillai is now over-due, last attestation having taken place on 19th July 1890.

(*c*) In the service book of M.R.Ry. S. A. Swaminatha Aiyar, Supervisor, 2nd grade (Temporary Rank), and M.R.Ry. Muthuvira Pillai, Overseer, personal certificates of character have been recorded by Mr. W. C. DeMorgan and Mr. J. F. Somers-Eve.

(*d*) P. Jaggarazu Naidu, Draftsman, was employed as draftsman on Rs. 60 from 4th February 1893 to 4th August 1893 on Vamsadhara project, temporary establishment, with lien on his permanent appointment of draftsman, 3rd class, in Rushikulya division. His service book does not show that his appointment on Vamsadhara project was temporary, columns 2 and 3 being left blank.

35. *Land declarations*—(*a*) *Land statements.*—These were obtained from every individual and also year after year, but were not kept with service books.

(*b*) They are kept in yearly bundles and not arranged by persons.

(*c*) This year, statements in Form A have been obtained except from the accountant. Statements in Form B have not been prepared as yet.

36 *Temporary declarations.*—(*a*) Temporary declarations were obtained from all the present temporary employés when they were first entertained. Renewed declarations have not been taken on their services being extended.

(*b*) The original declarations sent to Examiner under the procedure then in force, it was stated, did not mention the period of sanction.

37. *Use of Forms.*—There is a certain waste of stationery involved by the present use of acquittance roll Form No. 23 for obtaining discharges for payment of travelling allowance. It involves the waste of the various columns for "Income-tax," "Net amount" and "Note of deductions." A separate form would have the objection of adding to the already numerous stock of forms. Under a very recent ruling, however (*vide* notes 2 and 7 on acquittance roll Form No. 23 in the new Form book, Part I, and Public Works Department Code, Volume II, Chapter 11, paragraph 67), receipts can be taken on the journals of the officers concerned.

## III.—Stock.

### *A.—Stores.*

38. *Road metal.*—No road metal accounts are kept for the Aska-Surada road, which is in the charge of the Executive Engineer.

### *B.—Tools and Plant.*

39 *Disposal of Tools and Plant.*—(*a*) As the project is now approaching completion, it is suggested that steps be taken to include all heavy machinery, tools, plant, &c., in surplus lists for circulation to other provinces, railways and divisions.

(*b*) A portion of the tramway (1 mile and 20 wagons) line has been transferred to the Kistna Western Division, but the value has not been adjusted owing to contention as to the correct amount. The value debited in June 1895 appears excessive, 5 per cent. only having been taken off from the original book value. The purchase was made of 1 mile in 1886 and another mile in 1889 at a cost of Rs. 36,829. The line became surplus in February 1895. It has been included in the surplus list sent to Public Works Stores at a value of Rs. 36,188. The valuation is excessive as the depreciation on second-hand and surplus stores should be reckoned at 10 per cent. per annum (*vide* Public Works Department Code, Volume IV, Chapter 5. para. 25, and Government of India Circular No. II, Railway of 1893, on railway stores). Even then, should the division taking over the material consider the price excessive, the matter should be referred through the Superintending Engineer concerned.

(*c*) Another portion of this tramway has, with the approval of the Superintending Engineer, been hired out to the East Coast Railway. No condition is made that it can be resumed at will. The agreement is a monthly one at the rent of Rs. 25 per mensem and a security deposit of Rs. 1,000. It is not clear that the Superintending Engineer has powers to permit the hire of stores for which there is no longer any use, since the project is nearly finished. In this case the matter is further complicated by the plant being really lent out to a railway contractor, the East Coast Railway merely acting as intermediaries. Hiring out tends to nullify the rules requiring the prompt and immediate disposal of all surpluses, loss by further depreciation being avoided and capital released.

The plant should now, its value being reduced under calculation by one-half, be sold by auction under paragraph 4 of the Government Order quoted above, subject to previous report to Government.

40. *Maintenance, Tools and Plant.*—The Revenue account of the project has been opened since 1892–93. It has not, however, yet been charged under 42. Major Works —Working Expenses, with any portion of the outlay on tools and plant. The whole outlay on tools and plant has so far remained at debit of the construction estimate under 35. Construction of Protective Irrigation Works. The question is submitted



whether any section or sections now or in future open before the whole construction estimate closes should be charged with the cost of the tools and plants necessary for revenue maintenance. It was understood that little or no expenditure which could be so charged had hitherto been incurred.

## IV.—Revenue.

### *A.—Direct.*

41. *Supplies to Excluded Local Funds.*—Nothing has yet been recovered from the Berhampur Municipality on account of water supplied to it. The matter is said to await the orders of Government.

42. *Hire of Tools and Plant.*—The basis on which rent Rs. 25 per mensem is recovered from N. Ramadoss Pantulu, a contractor of the East Coast Railway, on account of the tramway hired out to him is not on record. The return, however, appears to be an ample one upon the depreciated value of the plant. As pointed out in para. 39 (*c*), however, the powers of Superintending Engineer to lend out stock no longer required are nowhere defined; and the procedure appears objectionable now that the plant is below half its value for the reasons pointed out in the same para. 39 (*c*). In the case of plant temporarily out of use and likely in all probability to be required again, the renting of plant may perhaps be understood to be at Superintending Engineer's discretion.

43. *Losses of Tools and Plant.*—No centages have hitherto been recovered from piece-workers, &c., on the value of tools and plant (chiefly mamooties) lost by them. The question of whether such centages should be waived for the past is submitted.

## V.—General.

### *A.—Records and Correspondence.*

44. *Supply of Private Codes.*—On 16th July 1895 a sum of Rs. 26–10–0 was paid to the Superintendent, Government Press, Madras, on account of codes supplied on the 11th for the private use of certain subordinates. The cost of sending the remittance transfer receipts by post, &c., was not recovered from them.

45. *Waste.*—Waste paper is burnt and not utilised.

46. *Destruction of Vouchers.*—The question was raised as to the period vouchers not submitted to audit should be preserved in the Divisional office. These can be destroyed after three years, the ordinary period of limitation, provided no question affected by their existence then remains pending.

47. *Records.*—It was suggested that there exist a number of records which can from time to time be destroyed absolutely without formal report to and sanction of the Examiner and Superintending Engineer, such are—

Office copies of applications for letters of credit.
Old cash abstract books.
Old budget registers.

Periods can easily be fixed for these determined by the time after which no reference to them is likely to be necessary.

48. *Examiner's Circulars.*—The Accountant pointed out the difficulties he experienced from not knowing which of the Examiner's circulars are still in force or not. This has been represented to me in other quarters as well. The difficulty arises with references to other similar circulars and orders, and a new comer very often finds it hard to ascertain what rules are or not still effective. In the Postal and Telegraph Departments, the defect is remedied by issuing at the beginning of each year a circular showing the orders then still in force.

### *B.—Staff and Personal.*

49. *Accountant.*—The previous Accountant M.R.Ry. Sheshya, Accountant, 8th grade, was not altogether satisfactory in his work, as some of the remarks in this report and the divisional audit notes evidence. He was, however, still young and further experience will probably give him more knowledge and the assurance requisite to

coping with his work and staff. He is said to work hard. The present Accountant M.R.Ry. Theagaraya Aiyar, Accountant, 7th grade, has remedied some of the defects existing, on entering upon his work. He is stated to be a good manager and appeared to be not only intelligent, but to apply his intelligence to reducing and systematising work. So far he has not yet become a victim to routine. He drafts well and possesses a fair general knowledge and experience of accounts and procedure. He is prompt to understand and act. With careful training his judgment would probably mature satisfactorily.

## PART II.—RUSSELLKONDA SUB-DIVISION.

50. *Previous Inspection.*—This sub-division had not been previously inspected by an account officer.

51. *Sub-divisional charge.*—The executive charge of the sub-division was held by M.R.Ry. W. Venkatareddi Naidu Garu Rai Bahadur, Honourary Assistant Engineer, 1st grade.

52. *Accounts charge.*—The sub-divisional clerks compile the accounts of the office.

53. *Measurements.*—Measurement sheets accompany bills from overseers submitted for check and payment and are recorded in the Sub-Divisional office.

54. *Cheques.*—The certificate of count of cheques is not signed by the Sub-Divisional officer before a cheque book is brought into use and before intimation of the fact is given to the Treasury officer.

55 *Cash books.*—(*a*) Though receipts are taken from imprest-holders on an imprest or increased imprest being granted them, nothing is done on the imprest being decreased. In such cases the original receipt should be returned and a fresh one obtained.

(*b*) The Sub-Divisional officer leaves the column "Head in cash abstract book" blank in the cash extracts to be filled up by the Divisional office. It is perhaps desirable that this should be done by the sub-division in order to teach them the different accounts heads and methods of booking.

56. *Superfluous work.*—An office copy of the half-yearly return of tools and plant is maintained. This is unnecessary, balances being carried forward before submission of the original.

57. *Revenue.*—(*a*) The records of land rented out to cultivators were not satisfactory so far as regards—

(*a*) permanent form,
(*b*) reference to agreement with cultivators,
(*c*) want of Sub-Divisional officer's signature or token of check.

(*b*) The agreements with the cultivators did not show the exact position or boundaries of the lands rented out.

(*c*) In one agreement, the lessee signed by a mark which was unwitnessed.

MADRAS,
10th September 1895.

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

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ANNEXURE A.—See paragraph 6 (*c*).

Application for letters of credit for the month of July 1895.

Applies for credit to be issued on the treasuries and to the extent noted below, in accordance with the estimate of requirements contained within :—

| Treasury. | Amount. |
|---|---|
| | RS. |
| Ganjám ... ... ... ... ... ... ... ... ... | 30,000 |

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CENTRAL adjusting account debits and credits—*Nil.*



DISTRIBUTION of credit for July 1895 by Sub-Treasuries and drawing account officers.

| — | Aska Sub-Treasury. | Russellkonda Sub-Treasury. | Berhampur Sub-Treasury. | Surada Sub-Treasury. | Total. | Reference number of advice. |
|---|---|---|---|---|---|---|
| | RS. | RS. | RS. | RS. | RS. | |
| Executive Engineer .. | 1,000 | 100 | 7,000 | .. | 100 | No. 1031, dated 30th July 1895. |
| | | | | | 8,000 | Slip dated 29th June 1895. (Intld.) W. DEM., Ex. Engr. |
| Berhampur Sub-Divisional office. | .. | .. | 9,000 | .. | 9,000 | No. 832, dated 29th June 1895. |
| Surada Sub-Divisional office. | 4,000 | .. | .. | 4,000 | 8,000 | ,, 834 ,, 29th ,, |
| Russellkonda Sub-Divisional office. | .. | 5,000 | .. | .. | 5,000 | ,, 831 ,, 29th ,, |
| | | — 100 | | | — 100 | ,, 1031 ,, 30th July 1895. |
| Special Deputy Collector .. | .. | .. | .. | .. | .. | |
| Total .. | 5,000 | 5,000 | 16,000 | 4,000 | 30,000 | ,, 833 ,, 29th June 1895. |

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ANNEXURE B.—See paragraph 7.

PAPER of observations after comparing with cash books and cheque books.

*Remarks by the Executive Engineer, May* 1895.

A.—CHEQUES of which cheque book numbers differ.

| Serial number. | Page. | Cheque number. | Amount. | As per cash book, &c. | As per pass book. |
|---|---|---|---|---|---|
| | | | RS. A. P. | | |
| 1 .. .. | 58 | $17\frac{B}{B}$ | 87 7 4 | 63,077 | 63,083 |
| 2 .. .. | .. | $34\frac{B}{B}$ | 196 14 11 | 63,077 | 63,083 |
| 3 .. .. | .. | $38\frac{B}{B}$ | 42 12 10 | 63,077 | 63,083 |

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B.—CHEQUES of which the numbers differ.

| Serial number. | Page. | Cheque number. | Amount. | As per cash book, &c. | As per pass book. |
|---|---|---|---|---|---|
| | | | RS. A. P. | | |
| 4 .. .. | 60 | .. | 153 13 6 | 26 R. / 63,081 | 36 R. / 63,081 |

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C.—OMISSION of distinguishing letters of cheques (see pages 55, 57 and 58).

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D.—CHEQUES paid or not entered in the order of dates (see pages 52, &c.).

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DISTINGUISHING letters used to mark cheques, Public Works Department Code, Volume II, Chapter II, paragraph 20.

| — | Ganjám Treasury. | | | |
|---|---|---|---|---|
| | Sub-Treasuries. | | | |
| | Berhampur. | Aska. | Russellkonda. | Surada. |
| Executive Engineer .. .. | Y | X | Z | .. |
| Sub-Divisional office, Berhampur .. | B/B | .. | .. | .. |
| Do. Russellkonda .. | .. | .. | R | .. |
| Do. Surada .. | .. | A | .. | S |
| Special Deputy Collector .. .. | B | .. | .. | .. |

TRANSMISSION register of Ganjám Treasury Pass Book.

| Months. | From and to Treasury. | | | | | |
|---|---|---|---|---|---|---|
| | From | To | From | To | From | To |
| June 1895 .. .. .. | 6th | 16th | 25th | 29th | .. | .. |
| July ,, .. .. .. | 3rd | 8th | 23rd | 31st | .. | .. |

ANNEXURE C.—See paragraph 13.

STATEMENT showing incomplete works on which there has been no outlay for the last four months.

| Item number. | Name of work. | Amount of estimate. | Expenditure up to date. | Month in which last outlay was recorded. |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
| | | RS. | RS. | |
| 1 | Flush escape at $4\frac{1}{2}$ + 80 feet Gullery channel .. | 330 | 193 | January 1895. |
| 2 | No. 26 under-tunnel Rushikulya canal .. | 2,270 | 2,207 | September 1894. |
| 3 | Do. 4 distributary do. .. .. | 1,660 | 37 | July 1893. (Work abandoned). |
| 4 | Do. 5 do. do. .. .. | 810 | 610 | September 1894. |
| 5 | Fixing stoneware pipes, Rushikulya canal .. .. | 620 | 566 | November ,, |
| 6 | Head sluice to No. 3, Ichapur channel .. .. | 2,600 | 2,501 | ,, ,, |
| 7 | Skew bridge do. .. .. | 2,060 | 2,126 | January 1895. |
| 8 | M.O. at $5\frac{3}{8}$ + 120 feet do. .. .. | 500 | 470 | December 1894. |
| 9 | F.O. at $7\frac{1}{8}$ + 380 ,, do. .. .. | 370 | 383 | January 1895. |
| 10 | Do. at $8\frac{1}{8}$ + 260 ,, do. .. .. | 350 | 138 | ,, ,, |
| 11 | Do. at $8\frac{3}{8}$ Ichapur channel .. .. .. | 400 | 170 | May 1894. |
| 12 | Do. at $6\frac{1}{2}$ + 550 feet Ichapur channel .. .. | 160 | 150 | December 1894. |
| 13 | M.O. at $12\frac{3}{8}$ + 140 feet do. .. .. | 260 | 85 | February 1895. |
| 14 | F.O. at $9\frac{1}{8}$ + 500 feet do. .. .. | 350 | 128 | May 1894. |
| 15 | Outlet and irrigation sluice 4 miles + 5 furlongs, Ichapur channel. .. .. | 640 | 630 | December 1894. |
| 16 | F.O. at $14\frac{3}{8}$ + 412 feet Ichapur channel .. .. | 210 | 50 | February 1895. |
| 17 | M.O. at $12\frac{5}{8}$ + 40 ,, do. .. .. | 260 | 85 | Do. |
| 18 | F.O. at $13\frac{3}{8}$ + 580 ,, do. .. .. | 210 | 90 | Do. |
| 19 | Do. at 2 miles 5 furlongs 323 feet 14 distributary .. | 370 | 239 | November 1894. |
| 20 | Constructing new flood bank to the Rushikulya river .. | 1,070 | 1,070 | December ,, |
| 21 | Repairs to Lonagakondy river right embankment .. | 2,530 | 2,331 | February 1895. |
| 22 | No. 12 distributary Rushikulya canal .. .. | 5,620 | 160 | Do |
| 23 | Compensation for land taken up for Surada reservoir .. | 1,16,798 | 1,09,016 | January 1895. |
| 24 | No. 20 under tunnel Rushikulya canal .. .. | 11,700 | 11,079 | May 1894. |
| 25 | Do. 21 do. do. .. .. | 5,300 | 4,709 | November 1894. |
| 26 | Do. 22 do. do. .. .. | 3,000 | 2,917 | January 1895. |

p.13 should that be annexure D

Annexure —

~~APPENDIX~~ D.—See paragraph 14.

LIST of thatched buildings (Vol. II, Chapter , paragraph ).

| Item number. | Locality. | Name of building. | Value. | Expenditure, if any, during 1894–95. |
|---|---|---|---|---|
| | | | RS. | RS. |
| 1 | Dogam .. | Executive Engineer's Bangalow at Dogam .. .. | 2,056 | 254 |
| 2 | Do. .. | Godowns and cook room .. .. .. .. | 216 | .. |
| 3 | Do. .. | Stable at Dogam .. .. .. .. .. | 261 | .. |
| 4 | Janamilly .. | Rest-house .. .. .. .. .. | 1,076 | 293 |
| 5 | Errandra .. | Do. .. .. .. .. .. | 1,185 | 79 |
| 6 | Surada .. | Do. .. .. .. .. .. | 1,050 | 175 |
| 7 | Russellkonda .. | Do. .. .. .. .. .. | 1,104 | 47 |
| 8 | Goomsur .. .. | Do. .. .. .. .. .. | 1,115 | 55 |
| 9 | Dogam .. .. | Accountants' quarters .. .. .. .. | 323 | |
| 10 | Do. .. .. | Head Draftsmans' quarters .. .. .. .. | 308 | |
| 11 | Do. .. .. | Head Clerks' quarters .. .. .. .. | 308 | |
| 12 | Do. .. .. | 2nd Clerks' quarters .. .. .. .. | 215 | |
| 13 | Do. .. .. | 2nd Draftsmans' quarters .. .. .. .. | 215 | 563 |
| 14 | Do. .. .. | 3rd Clerks' quarters .. .. .. .. | 165 | |
| 15 | Do. .. .. | 4th do. do. .. .. .. .. | 165 | |
| 16 | Do. .. .. | 5th do. do. .. .. .. .. | 165 | |
| 17 | Do. .. .. | Storekeepers' do. .. .. .. .. | 165 | |
| 18 | Do. .. .. | Lascars' sheds .. .. .. .. | 198 | |
| 19 | Soromolo .. | Rest-house at Gullery anicut .. .. .. | 1,050 | 111 |
| 20 | Dogam .. .. | Machinery Supervisor's quarters .. .. .. | 1,194 | 63 |



ANNEXURE E.—See paragraph 20.

STATEMENT showing dues to and from piece-workers outstanding for more than six months.

| Item number. | Name of contractor. | Amount. | Month from which due. | Brief explanation of delay. |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
| | | RS. A. P. | | |
| 1 | Davudoo .. .. .. | 0 0 2 | November 1894 .. | Sub-Divisional officer states that the whereabouts not known. |
| 2 | Kalu Naikoo .. .. | 6 0 0 | June 1894 .. | Will be adjusted in July 1895. |
| 3 | Do. .. .. .. | 4 0 0 | Do. .. | |
| 4 | S. Narayanaswamy .. .. | 100 0 0 | November 1894 .. | This amount was withheld for fixing demarcation stones, arrangements for the payment have been made. |
| 5 | R. Lakshmanaswamy .. | 19 0 0 | Do. .. | This man is at Gódávari. Sub-Divisional officer has been informed to arrange payment through Madras Sub-Dfvisional office under paragraph 179, Chapter I, Volume II. |
| 6 | Rajeeva Gowdu .. .. | 6 9 0 | December 1894 .. | Recovery arranged, 6, 7, 8, 9, 12, 13, 14, 16 and 17. |
| 7 | Londa Naikoo .. .. | 2 8 0 | Do. | |
| 8 | Gopinatha Pradanam .. | 1 9 0 | Do. | |
| 9 | Kasava Samalo .. .. | 1 4 0 | Do. .. | Recovered in July 1895. |
| 10 | Damaswayi .. .. | 1 14 0 | Do. .. | |
| 11 | Do. .. .. .. | 2 0 6 | Do. .. | |
| 12 | Donnai Naikoo .. .. | 1 4 0 | Do. | |
| 13 | Kasano Samalo .. .. | 0 2 6 | Do. | |
| 14 | Gonnu Patro .. .. | 1 4 0 | Do. | |
| 15 | Lokkano Naikoo .. .. | 0 12 6 | Do. .. | Recovered in July 1895. |
| 16 | Jadi Magatha .. .. | 0 5 0 | Do. | |
| 17 | Jagannada Savoo .. .. | 0 2 6 | Do. | |
| 18 | Somuya Bara .. .. | 7 0 0 | June 1894 .. | |
| 19* | Sukru Prustee .. .. | 1 6 10 | August 1893 .. | 18 piece-worker preferred claim within one year will be paid in August 1895. |
| 20* | Lokkanodao .. .. | 16 0 0 | June 1894 .. | |

* Payment arranged—*vide* Sub-Divisional office, No. 697 R., dated 21st July 1895.

ANNEXURE F.—See para. 25 (*b*).

FORM IN USE.

*Account of Receipts and Issues of materials of the Surada Reservoir Dam for the month of February* 1895.

| Transactions. | Concrete, cubic yards. | Firewood, cubic yards. | Limestone, cubic yards. | Rough stone, cubic yards. | Gravel, cubic yards. | Lime, paras. | Total. |
|---|---|---|---|---|---|---|---|
| Opening Balance .. .. .. Rs. | 29<br>12 10 4 | 683<br>283 10 5 | 49<br>36 12 0 | 30<br>20 10 0 | 1,181<br>98 6 8 | ..<br>.. | 452 1 5 |
| Receipts— | | | | | | | |
| Transferred from head sluice, Surada (*vide* write-back order adjustment item No. 12-A). .. Rs. | 31 12 10<br>43 | .. | .. | .. | .. | 22 0 0<br>128 | 53 12 10 |
| Total Receipts Rs. .. | 31 12 10<br>43 | .. | .. | .. | .. | 22 0 0<br>128 | 53 12 10 |
| Total Receipts and Balance Rs. .. | 44 7 2<br>72 | 283 10 5<br>683 | 36 12 0<br>49 | 20 10 0<br>30 | 98 6 8<br>1,181 | 22 0 0<br>128 | 505 14 3 |
| Issues— | | | | | | | |
| Handed over to piece-worker and value recovered in cash .. Rs. | .. | .. | .. | 20 10 0<br>30 | .. | .. | 20 10 0 |
| Watering and Ramming .. Rs. | .. | 241 4 8<br>580 | .. | .. | .. | .. | 241 4 8 |
| Concrete at change of slope of revetment .. .. Rs. | 44 7 2<br>72 | .. | .. | .. | .. | 22 0 0<br>128 | 66 7 2 |
| Total Issues Rs. .. | 44 7 2<br>72 | 241 4 8<br>580 | .. | 20 10 0<br>30 | .. | 22 0 0<br>128 | 328 5 10 |
| Closing Balance Rs. .. | .. | 42 5 9<br>103 | 36 12 0<br>49 | .. | 98 6 8<br>1,181 | .. | 177 8 5 |
| Decrease .. | .. | .. | .. | .. | .. | .. | 274 9 0 |

ANNEXURE F.—See paragraph 25 (*b*).

FORM SUGGESTED—(NORMAL COST SYSTEM).

*Account of Receipts and Issues of materials of the Surada Reservoir Dam for the month of February* 1895.

| Transactions. | Concrete, cubic yards. | Firewood, cubic yards. | Limestone, cubic yards. | Rough stone, cubic yards. | Gravel, cubic yards. | Lime, paras. | Total. |
|---|---|---|---|---|---|---|---|
| | | | | | | | RS. A. P. |
| Opening balance .. .. .. | 29 | 683 | 49 | 30 | 1,181 | .. | 452 1 5 |
| Receipts— | | | | | | | |
| Transferred from head sluice, Surada (*vide* write-back order adjustment item No. 12-A.) .. .. .. | 43 | .. | .. | .. | .. | 128 | 53 12 10 |
| Total Receipts .. | 43 | .. | .. | .. | .. | 128 | 53 12 10 |
| Total Receipts and Balances .. | 72 | 683 | 49 | 30 | 1,181 | 128 | 505 14 3 |
| Issues— | | | | | | | |
| Handed over to piece-worker and value recovered in cash .. .. | .. | .. | .. | 30 | .. | .. | * 20 10 0 |
| Sub-head—Watering and ramming .. | .. | 580 | .. | .. | .. | .. | *241 4 8 |
| 9. Concete at change of slope of revetment .. .. .. | 72 | .. | .. | .. | .. | 128 | * 66 7 2 |
| Total Issues .. | 72 | 580 | .. | 30 | .. | 128 | 328 5 10 |
| Closing Balance .. | .. | 103 | 49 | .. | 1,181 | .. | 177 8 5 |
| Decrease .. | .. | .. | .. | .. | .. | .. | 274 9 0 |

* The value will be filled by the Sub-Divisional officer from his office data of present on watering rates.

W. E. 7 /

7449/95



(*d*) Corrections had further not been initialled. They, however, had the effect of reducing the original entries.

(*e*) In measurement book No. 303 several pencil entries had been inked over by Overseer M.R.Ry. S. T. Raghava Aiyangar.

(*f*) A manuscript form of register of measurement books is maintained. It is the same as the authorised form No. E. 74, but larger. The alteration is due to a desire to record the works and period for which the books are issued.

(*g*) In bill S.D. No. 30, voucher No. 46 of February 1895, page 160 is given as that on which the measurements are recorded. The measurement book page, however, is actually page 161.

11. *Labour accounts.*—(*a*) Nominal muster rolls are submitted by Sub-divisional disbursers to the Divisional office. This is unnecessary, except when the work abstracts are prepared in the Divisional office, and then only in the case of works accounted for by sub-heads.

(*b*) The distribution of labour by sub-heads of work is not maintained in the labour rolls. The amount of the roll, however, is apportioned, but on what basis was not apparent.

12. *Want of estimate.*—In the majority of the instances noted in the divisional objectionable items statement for 1894–95 of want of estimate, the sanction of the Superintending Engineer had not been obtained prior to commencing work. It was only after work had been begun that estimates were prepared and sanction to them obtained.

13. *Suspended outlay.*—In Annexure C will be found a list of works incomplete on which no expenditure had been incurred for the last four months.

14. *Objectionable outlay.*—Omitted.

15. *Payments.*—The accounts of February 1895 showed frequent failure to account for payments in the month in which actually made.

16. *Vouchers.*—(*a*) With the exception of "contingent" vouchers, those not submitted to audit remained uncancelled. They should be cancelled after entries in the cash book have been checked in the manner prescribed by Volume II, chapter 1, para. 58.

(*b*) A true copy of a voucher for December 1894 was submitted instead of the Executive Engineer's certificate required by Volume II, chapter 1, para. 176.

17. *Surplus buildings.*—Proposals were said to have been submitted to the Superintending Engineer regarding the disposal of buildings at Dogam rendered surplus by the transfer of the divisional head-quarters to Berhampur.

*II-C.—Contracts.*

18. *Agency.*—The whole of the work in this division is practically executed by piece-work. No agreements are recorded, estimated rates being allowed.

19. *Use of forms.*—It sometimes occurs that labour is borrowed from a piece-worker, who is paid a lump sum for it. Receipts are obtained in Form No. 16, but Form No. 15 would be preferable and more suitable. This remark also applies in the case of petty purchases of bamboos, lamp oil, etc.

20. *Outstandings.*—In Annexure E a statement is appended showing dues to and from piece-workers outstanding more than six months. The explanations given will be also found there.

*II-D.—Accounts of Works.*

21. *Work abstracts.*—(*a*) Work abstracts are prepared in the Divisional office. This was said to be due to want of educated men and to the prevalence of fever incapacitating the Sub-divisional staff. Upon investigation, however, I do not think these objections can be upheld. The real reason appeared to be what I have noted in previous reports in other divisions, viz., the failure to give prompt information regarding sub-divisional transfers and stock transactions. These can, I think, with attention and the introduction of prompt advices into the routine of both Divisional and

ANNEXURE F.—See paragraph 25 (*b*).

FORM SUGGESTED—(NORMAL COST SYSTEM).

*Account of Receipts and Issues of materials of the Surada Reservoir Dam for the month of February* 1895.

| Transactions. | Concrete, cubic yards. | Firewood, cubic yards. | Limestone, cubic yards. | Rough stone, cubic yards. | Gravel, cubic yards. | Lime, paras. | Total. |
|---|---|---|---|---|---|---|---|
| | | | | | | | Rs. A. P. |
| Opening balance .. .. .. | 29 | 683 | 49 | 30 | 1,181 | .. | 452 1 5 |
| Receipts— | | | | | | | |
| Transferred from head sluice, Surada (*vide* write-back order adjustment item No. 12-A.) .. .. | 43 | .. | .. | .. | .. | 128 | 53 12 10 |
| Total Receipts .. | 43 | .. | .. | .. | .. | 128 | 53 12 10 |
| Total Receipts and Balances .. | 72 | 683 | 49 | 30 | 1,181 | 128 | 505 14 3 |
| Issues— | | | | | | | |
| Handed over to piece-worker and value recovered in cash .. .. | .. | .. | .. | 30 | .. | .. | * 20 10 0 |
| Sub-head—Watering and ramming .. | .. | 580 | .. | .. | .. | .. | *241 4 8 |
| 9. Concete at change of slope of revetment .. .. .. | 72 | .. | .. | .. | .. | 128 | * 66 7 2 |
| Total Issues .. | 72 | 580 | .. | 30 | .. | 128 | 328 5 10 |
| Closing Balance .. | .. | 103 | 49 | .. | 1,181 | .. | 177 8 5 |
| Decrease .. | .. | .. | .. | .. | .. | .. | 274 9 0 |

* The value will be filled by the Sub-Divisional officer from his office data of present on watering rates.

No. 2589 W., 23RD OCTOBER 1895.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

**General.**
**Account.**

READ—the following papers :—

Report of an inspection on the 27th July to 2nd August 1895, by Mr. C. C. SWETENHAM, Deputy Examiner, of the accounts of the Rushikulya Division.

PART I.—EXECUTIVE ENGINEER'S OFFICE.

I.—PRELIMINARY.

1. *Previous inspection.*—The accounts of this division were last inspected in March 1890 by Mr. H. Rainier, Deputy Examiner. Points then noticed appear to have been since remedied.

2. *Executive charge.*—Since that inspection the executive charge of the division has vested in the following officers :—

| Name. | Rank. | Till |
|---|---|---|
| Mr. W. C. DeMorgan .. | Executive Engineer, 1st grade .. | 3rd April 1890. |
| ,, J. H. Medlicott .. | ,, ,, 4th grade .. | 29th June 1890. |
| ,, W. C. DeMorgan .. | ,, ,, 1st grade .. | 31st March 1893. |
| ,, J. F. Somers-Eve .. | ,, ,, 4th grade .. | 3rd April 1894. |
| ,, A. G. Romilly .. | Assistant Engineer, 1st grade .. | 16th July 1894. |
| ,, J. F. Somers-Eve .. | Executive Engineer, 4th grade .. | 4th December 1894. |
| ,, W. C. DeMorgan .. | ,, ,, 1st grade .. | Present date. |

Mr. DeMorgan was present during the inspection.

3. *Accounts charge.*—The accounts for the same period have been in the hands of the following accountants :—

| Name. | Rank. | Till |
|---|---|---|
| M.R.Ry. B. Venkatappayya .. .. | Accountant, 5th grade (old) .. .. | 30th September 1893. |
| ,, Bhagyanatha Pillay .. .. | ,, 4th grade (temporary) .. | 11th October 1893. |
| ,, S. Sheshayya .. .. | ,, 8th grade .. .. | 4th July 1894. |
| ,, S. Sankara Aiyar .. .. | ,, 8th grade .. .. | 3rd October 1894. |
| ,, Ratnam Aiyar .. .. | ,, 8th grade .. .. | 31st October 1894. |
| ,, S. Sheshayya .. .. | ,, 8th grade .. .. | 1st June 1895. |
| ,, A. Theagaraja Aiyar .. .. | ,, 6th grade .. .. | Present date. |

4. *Scope of inspection.*—The inspection embraced, for general purposes, the year 1894–95, for test audit, the month of February 1895, and for audit of travelling allowances, the periods September 1893, February to March and July to August 1894, and February and April 1895.

## II.—Expenditure.

### *A.—Cash Treasury.*

5. *Cheques.*—(*a*) In cheque-book No. 63078 certain corrections in the balances necessitated by a mistake in addition and subtraction were initialled by the cashier. There is nothing to show that the Executive Engineer was aware of them.

(*b*) In cheque-book No. 61701 on the Russellkonda sub-treasury the amount of cheque No. 8, dated 4th July 1895, for Rs. 14–4–0 was, by oversight, not deducted in the memo. of balances. An overdrawal to that extent ensued on 25th July 1895.

(*c*) No record is kept of the duplicate cheque-books stated to be in use by Sub-divisional officers.

(*d*) The certificate of count of cheques is not invariably signed by the Executive Engineer, when, as disbursing officer, he brings the cheque-book into use. Some books were not signed at all; others are signed by the accountant for the Executive Engineer. The count should not be left to any one but the officer responsible for drawing the cheques; the count should further take place before intimation is sent to the Treasury officer that a cheque-book is to be brought into use.

6. *Letters of credit.*—(*a*) The Sub-divisional applications for letters of credit do not appear to have been methodically scrutinised nor is a record of the scrutiny made. Intimation of reasons for any credit less than that applied for is not given to Sub-divisional officers.

(*b*) On checking the application for credit for August 1895 of Russellkonda Sub-division, it was found that the Sub-divisional officer applied for Rs. 3,000 and was actually granted Rs. 1,000, whereas he had ample funds in hand to tide him over August with something to spare. The following figures show this :—

| | | Rs. |
|---|---|---|
| Treasury balance on 1st July 1895 ... ... ... ... ... | | 5,485 |
| Letter of credit for July 1895 ... ... ... ... ... | | 5,000 |
| Total funds for July 1895 ... | | 10,485 |
| Deduct— | | |
| Proposed outlay for July 1895 ... ... ... ... ... | | 5,000 |
| Probable balance at end of July ... | | 5,485 |
| Proposed outlay for August ... ... ... ... ... ... | | 3,000 |
| Add— | | |
| Working balance ... ... ... ... ... ... ... | | 2,000 |
| Total working credit required for August ... | | 5,000 |
| Excess of probable balance at end of July over expenditure in August ... ... ... ... ... ... ... ... | | 485 |

This analysis further shows that the credit granted for July was also excessive.

(*c*) The record of the correspondence affecting the distribution of the letter of credit, its partition among the various Sub-divisions and the correspondence with the Treasury officer, is kept on the office copy of the letter of credit by the Divisional Accountant M.R.Ry. Theagaraja Aiyar in the manner shown in Annexure A.

This method seems preferable to the ordinary one of noting the letters concerned in the correspondence issue and receipt registers. It possesses the advantages of showing collectively in an appropriate place what otherwise has to be picked out with some trouble from various quarters.

In this conjunction, however, it may be suggested that it is needless for Executive Engineers to issue advices to Sub-divisional officers of the credits granted unless these are less than those applied for. The procedure in this respect can be assimulated to that obtaining between the Examiner and the Executive Engineer—*vide* Public Works Department Code, Volume II, chapter II, para. 12. Reduction of credits by the Executive Engineer would rarely be necessary, however, were Sub-divisional officers to prepare correctly their applications. The method of calculation has been indicated above.



7. *Pass-books.*—In the pass-books of this division a few pages are added at the end to show—

(i) Errors noted by the Executive Engineer in examining the pass-book.
(ii) The explanation of the Treasury officer.
(iii) The distinguishing letters used to mark cheques.
(iv) The transmission to and from the treasury of the pass-book.

The principal errors noticed come under the following heads :—

(i) Quotation of incorrect cheque-book numbers.
(ii) Quotation of incorrect cheque numbers.
(iii) Errors in amounts due to incorrect copying in the treasury officer's office.

These mistakes do not, judging from previous inspections, appear prevalent in other divisions. In this, however, they are frequent and recurring. The forms brought into use by the accountant are noted in Annexure B and may be adopted elsewhere under similar circumstances.

8. *Extraneous resources.*—A letter of credit for Rs. 350, dated 10th October 1894, was received from the District Board, Ganjám, in favour of Mr. J. F. Somers-Eve, Executive Engineer. This was intended to meet a moiety of the cost of "Repairing the 7th and 9th mile of the Aska-Suradá road (G.O. No. 820 I., dated 26th October 1894)." The procedure is irregular. The letter of credit should be returned to the Board and the Government requested to place the amount at the disposal of the Public Works Department grant under "Incorporated local" funds.

9. (*a*) Transfers of imprests affecting other than Sub-divisional officers are not recorded under their names.

(*b*) Cheque No. 63078/42, dated 28th July 1895, for Rs. 20–11–0 was cancelled on the 29th. The entry in the cash book was scored out, although this involved the alteration of the cash book folio totals. The new code rule should more correctly have been adopted—*vide* Public Works Department Code, Volume II, chapter I, para. 91.

### *II-B.—General.*

10. *Measurements.*—(*a*) All the measurement books required for inspection were produced except the following :—

| Sub-division. | Name of Sub-divisional officer. | Number of measurement book. | Date issued. | Remarks. |
|---|---|---|---|---|
| Suradá .. | M.R.Ry. Swaminatha Aiyar, Supervisor. | 1303 | 16th July 1893 .. | Date of loss not reported.<br>Report of loss, 13th June 1895.<br>Work recorded—"Suradá reservoir dam revetment." |
| Berhampur. | Lost by M.R.Ry. Muthuvira Pillay, Overseer, 1st grade. | 1308 (*a*)<br>795 (*b*) | 21st July 1893 ..<br>15th Dec. 1892 .. | Date of loss not known.<br>Reported to Sub-divisional officer in February 1895.<br>Reported to Executive Engineer on 12th June 1895.<br>Works affected—<br>(*a*) Rushikulya canal maintenance.<br>(*b*) Bridges Nos. 13, 14, 15, 18 and 19 of the Rushikulya canal.<br>Cause of loss is alleged to be the carelessness of temporary clerk G. Balarama Swami Naidu. |

In the absence of the records of the execution of work for which bills have been paid and submitted to audit, the audit position is that payments have been made for work which there is nothing to show has been executed. The matter is referred for orders. All the work done in this division is "piece-work."

(*b*) The entries on pages 1—11 and 44—85 of measurement book No. 311 of the Russellkonda Sub-divisional officer M.R.Ry. W. Venkatareddi Naidu Garu, Rai Bahadur, are not in his handwriting, though signed by him.

(*c*) In the same book pencil entries had been inked over.

(*d*) Corrections had further not been initialled. They, however, had the effect of reducing the original entries.

(*e*) In measurement book No. 303 several pencil entries had been inked over by Overseer M.R.Ry. S. T. Raghava Aiyangar.

(*f*) A manuscript form of register of measurement books is maintained. It is the same as the authorised form No. E. 74, but larger. The alteration is due to a desire to record the works and period for which the books are issued.

(*g*) In bill S.D. No. 30, voucher No. 46 of February 1895, page 160 is given as that on which the measurements are recorded. The measurement book page, however, is actually page 161.

11. *Labour accounts.*—(*a*) Nominal muster rolls are submitted by Sub-divisional disbursers to the Divisional office. This is unnecessary, except when the work abstracts are prepared in the Divisional office, and then only in the case of works accounted for by sub-heads.

(*b*) The distribution of labour by sub-heads of work is not maintained in the labour rolls. The amount of the roll, however, is apportioned, but on what basis was not apparent.

12. *Want of estimate.*—In the majority of the instances noted in the divisional objectionable items statement for 1894–95 of want of estimate, the sanction of the Superintending Engineer had not been obtained prior to commencing work. It was only after work had been begun that estimates were prepared and sanction to them obtained.

13. *Suspended outlay.*—In Annexure C will be found a list of works incomplete on which no expenditure had been incurred for the last four months.

14. *Objectionable outlay.*—Omitted.

15. *Payments.*—The accounts of February 1895 showed frequent failure to account for payments in the month in which actually made.

16. *Vouchers.*—(*a*) With the exception of "contingent" vouchers, those not submitted to audit remained uncancelled. They should be cancelled after entries in the cash book have been checked in the manner prescribed by Volume II, chapter 1, para. 58.

(*b*) A true copy of a voucher for December 1894 was submitted instead of the Executive Engineer's certificate required by Volume II, chapter 1, para. 176.

17. *Surplus buildings.*—Proposals were said to have been submitted to the Superintending Engineer regarding the disposal of buildings at Dogam rendered surplus by the transfer of the divisional head-quarters to Berhampur.

*II-C.—Contracts.*

18. *Agency.*—The whole of the work in this division is practically executed by piece-work. No agreements are recorded, estimated rates being allowed.

19. *Use of forms.*—It sometimes occurs that labour is borrowed from a piece-worker, who is paid a lump sum for it. Receipts are obtained in Form No. 16, but Form No. 15 would be preferable and more suitable. This remark also applies in the case of petty purchases of bamboos, lamp oil, etc.

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21. *Work abstracts.*—(*a*) Work abstracts are prepared in the Divisional office. This was said to be due to want of educated men and to the prevalence of fever incapacitating the Sub-divisional staff. Upon investigation, however, I do not think these objections can be upheld. The real reason appeared to be what I have noted in previous reports in other divisions, viz., the failure to give prompt information regarding sub-divisional transfers and stock transactions. These can, I think, with attention and the introduction of prompt advices into the routine of both Divisional and

GENERAL
ACCOUNT.

# Govt. of {1895} Madras.

## PUBLIC WORKS.

*Dated October, 23rd.*

*Recd.* *Encl.*

**G.O. No. 2589 W., 23rd Oct. 1895.**

**OCTOBER.**

## Inspection Report

Office-note from the Examiner submitting an — of the accounts of the Rushikulya division, communicated to Superintending Engineer, I Circle, with remarks.

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The plant should now, its value being reduced under calculation by one-half, be sold by auction under paragraph 4 of the Government Order quoted above, subject to previous report to Government.

40. *Maintenance, Tools and Plant.*—The Revenue account of the project has been opened since 1892–93. It has not, however, yet been charged under 42. Major Works —Working Expenses, with any portion of the outlay on tools and plant. The whole outlay on tools and plant has so far remained at debit of the construction estimate under 35. Construction of Protective Irrigation Works. The question is submitted whether any section or sections now or in future open before the whole construction estimate closes should be charged with the cost of the tools and plants necessary for revenue maintenance. It was understood that little or no expenditure which could be so charged had hitherto been incurred.

## IV.—Revenue.

### *A.—Direct.*

41. *Supplies to Excluded Local Funds.*—Nothing has yet been recovered from the Berhampur Municipality on account of water supplied to it. The matter is said to await the orders of Government.

42. *Hire of Tools and Plant.*—The basis on which rent Rs. 25 per mensem is recovered from N. Ramadoss Pantulu, a contractor of the East Coast Railway, on account of the tramway hired out to him is not on record. The return, however, appears to be an ample one upon the depreciated value of the plant. As pointed out in para. 39 (*e*), however, the powers of Superintending Engineer to lend out stock no longer required are nowhere defined; and the procedure appears objectionable now that the plant is below half its value for the reasons pointed out in the same para. 39 (*e*). In the case of plant temporarily out of use and likely in all probability to be required again, the renting of plant may perhaps be understood to be at Superintending Engineer's discretion.

43. *Losses of Tools and Plant.*—No centages have hitherto been recovered from piece-workers, &c., on the value of tools and plant (chiefly mamooties) lost by them. The question of whether such centages should be waived for the past is submitted.

## V.—General.

### *A.—Records and Correspondence.*

44. *Supply of Private Codes.*—On 16th July 1895 a sum of Rs. 26–10–0 was paid to the Superintendent, Government Press, Madras, on account of codes supplied on the 11th for the private use of certain subordinates. The cost of sending the remittance transfer receipts by post, &c., was not recovered from them.

45. *Waste.*—Waste paper is burnt and not utilised.

46. *Destruction of Vouchers.*—The question was raised as to the period vouchers not submitted to audit should be preserved in the Divisional office. These can be destroyed after three years, the ordinary period of limitation, provided no question affected by their existence then remains pending.

47. *Records.*—It was suggested that there exist a number of records which can from time to time be destroyed absolutely without formal report to and sanction of the Examiner and Superintending Engineer, such are—

Office copies of applications for letters of credit.
Old cash abstract books.
Old budget registers.

Periods can easily be fixed for these determined by the time after which no reference to them is likely to be necessary.

48. *Examiner's Circulars.*—The Accountant pointed out the difficulties he experienced from not knowing which of the Examiner's circulars are still in force or not. This has been represented to me in other quarters as well. The difficulty arises with references to other similar circulars and orders, and a new comer very often finds it

hard to ascertain what rules are or not still effective. In the Postal and Telegraph Departments, the defect is remedied by issuing at the beginning of each year a circular showing the orders then still in force.

*B.—Staff and Personal.*

49. *Accountant.*—The previous Accountant M.R.Ry. Sheshya, Accountant, 8th grade, was not altogether satisfactory in his work, as some of the remarks in this report and the divisional audit notes evidence. He was, however, still young and further experience will probably give him more knowledge and the assurance requisite to coping with his work and staff. He is said to work hard. The present Accountant M.R.Ry. Theagaraya Aiyar, Accountant, 7th grade, has remedied some of the defects existing, on entering upon his work. He is stated to be a good manager and appeared to be not only intelligent, but to apply his intelligence to reducing and systematising work. So far he has not yet become a victim to routine. He drafts well and possesses a fair general knowledge and experience of accounts and procedure. He is prompt to understand and act. With careful training his judgment would probably mature satisfactorily.

PART II.—RUSSELLKONDA SUB-DIVISION.

50. *Previous Inspection.*—This sub-division had not been previously inspected by an account officer.

51. *Sub-divisional charge.*—The executive charge of the sub-division was held by M.R.Ry. W. Venkatareddi Naidu Garu Rai Bahadur, Honourary Assistant Engineer, 1st grade.

52. *Accounts charge.*—The sub-divisional clerks compile the accounts of the office.

53. *Measurements.*—Measurement sheets accompany bills from overseers submitted for check and payment and are recorded in the Sub-Divisional office.

54. *Cheques.*—The certificate of count of cheques is not signed by the Sub-Divisional officer before a cheque book is brought into use and before intimation of the fact is given to the Treasury officer.

55. *Cash books.*—(*a*) Though receipts are taken from imprest-holders on an imprest or increased imprest being granted them, nothing is done on the imprest being decreased. In such cases the original receipt should be returned and a fresh one obtained.

(*b*) The Sub-Divisional officer leaves the column "Head in cash abstract book" blank in the cash extracts to be filled up by the Divisional office. It is perhaps desirable that this should be done by the sub-division in order to teach them the different accounts heads and methods of booking.

56. *Superfluous work.*—An office copy of the half-yearly return of tools and plant is maintained. This is unnecessary, balances being carried forward before submission of the original.

57. *Revenue.*—(*a*) The records of land rented out to cultivators were not satisfactory so far as regards—

(*a*) permanent form,
(*b*) reference to agreement with cultivators,
(*c*) want of Sub-Divisional officer's signature or token of check.

(*b*) The agreements with the cultivators did not show the exact position or boundaries of the lands rented out.

(*c*) In one agreement, the lessee signed by a mark which was unwitnessed.

Madras, 10th September 1895.

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



Annexure A.—See paragraph 6 (*c*).

Application for letters of credit for the month of July 1895.

Applies for credit to be issued on the treasuries and to the extent noted below, in accordance with the estimate of requirements contained within :—

| Treasury. | Amount. |
|---|---|
| | Rs. |
| Ganjám ... ... ... ... ... ... ... ... ... | 30,000 |

Central adjusting account debits and credits—*Nil.*

Distribution of credit for July 1895 by Sub-Treasuries and drawing account officers.

| — | Aska Sub-Treasury. | Russellkonda Sub-Treasury. | Berhampur Sub-Treasury. | Surada Sub-Treasury. | Total. | Reference number of advice. |
|---|---|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. | Rs. | |
| Executive Engineer .. | 1,000 | 100 | 7,000 | .. | 100 | No. 1031, dated 30th July 1895. |
| | | | | | 8,000 | Slip, dated 29th June 1895. (Intld.) W. DeM., Ex. Engr. |
| Berhampur Sub-Divisional office. | .. | .. | 9,000 | .. | 9,000 | No. 832, dated 29th June 1895. |
| Surada Sub-Divisional office. | 4,000 | .. | .. | 4,000 | 8,000 | ,, 834 ,, 29th ,, |
| | | | | | 5,000 | ,, 831 ,, 29th ,, |
| Russellkonda Sub-Divisional office. | .. | 5,000 — 100 | .. | .. | — 100 | ,, 1031 ,, 30th July 1895. |
| Special Deputy Collector .. | .. | .. | .. | .. | .. | |
| Total .. | 5,000 | 5,000 | 16,000 | 4,000 | 30,000 | ,, 833 ,, 29th June 1895. |

Annexure B.—See paragraph 7.

Paper of observations after comparing with cash books and cheque books.

*Remarks by the Executive Engineer, May* 1895.

A.—Cheques of which cheque book numbers differ.

| Serial number. | Page. | Cheque number. | Amount. | As per cash book, &c. | As per pass book. |
|---|---|---|---|---|---|
| | | | Rs. A. P. | | |
| 1 .. .. | 58 | $17\frac{B}{B}$ | 87 7 4 | 63,077 | 63,083 |
| 2 .. .. | .. | $34\frac{B}{B}$ | 196 14 11 | 63,077 | 63,083 |
| 3 .. .. | .. | $38\frac{B}{B}$ | 42 12 10 | 63,077 | 63,083 |

B.—Cheques of which the numbers differ.

| Serial number. | Page. | Cheque number. | Amount. | As per cash book, &c. | As per pass book. |
|---|---|---|---|---|---|
| | | | Rs. A. P. | | |
| 4 .. .. | 60 | .. | 153 13 6 | 26 R. / 63,081 | 36 R. / 63,081 |

C.—Omission of distinguishing letters of cheques (see pages 55, 57 and 58).

D.—Cheques paid or not entered in the order of dates (see pages 52, &c.).

Distinguishing letters used to mark cheques, Public Works Department Code, Volume II, Chapter II, paragraph 20.

| — | Ganjám Treasury. | | | |
|---|---|---|---|---|
| | Sub-Treasuries. | | | |
| | Berhampur. | Aska. | Russellkonda. | Surada. |
| Executive Engineer .. .. | Y | X | Z | .. |
| Sub-Divisional office, Berhampur .. | B/B | .. | .. | .. |
| Do. Russellkonda .. | .. | .. | R | .. |
| Do. Surada .. | .. | A | .. | S |
| Special Deputy Collector .. .. | B | .. | .. | .. |

Transmission register of Ganjám Treasury Pass Book.

| Months. | From and to Treasury. | | | | | |
|---|---|---|---|---|---|---|
| | From | To | From | To | From | To |
| June 1895 .. .. .. | 6th | 16th | 25th | 29th | .. | .. |
| July „ .. .. .. | 3rd | 8th | 23rd | 31st | .. | .. |

Annexure C.—See paragraph 13.

Statement showing incomplete works on which there has been no outlay for the last four months.

| Item number. | Name of work. | Amount of estimate. | Expenditure up to date. | Month in which last outlay was recorded. |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
| | | Rs. | Rs. | |
| 1 | Flush escape at $4\frac{1}{2}$ + 80 feet, Gullery channel .. | 330 | 193 | January 1895. |
| 2 | No. 26 under-tunnel, Rushikulya canal .. .. | 2,270 | 2,207 | September 1894. |
| 3 | Do. 4 distributary do. .. .. | 1,660 | 37 | July 1893. (Work abandoned). |
| 4 | Do. 5 do. do. .. .. | 810 | 610 | September 1894. |
| 5 | Fixing stoneware pipes, Rushikulya canal .. .. | 620 | 566 | November „ |
| 6 | Head sluice to No. 3, Ichapur channel .. .. | 2,600 | 2,601 | „ „ |
| 7 | Skew bridge do. .. .. | 2,060 | 2,126 | January 1895. |
| 8 | M.O. at $5\frac{3}{8}$ + 120 feet do. .. .. | 500 | 470 | December 1894. |
| 9 | F.O. at $7\frac{1}{4}$ + 380 „ do. .. .. | 370 | 383 | January 1895. |
| 10 | Do. at $8\frac{1}{8}$ + 260 „ do. .. .. | 350 | 138 | „ „ |
| 11 | Do. at $8\frac{3}{8}$, Ichapur channel .. .. .. | 400 | 170 | May 1894. |
| 12 | Do. at $6\frac{1}{2}$ + 550 feet, Ichapur channel .. .. | 160 | 150 | December 1894. |
| 13 | M.O. at $12\frac{5}{8}$ + 140 feet do. .. .. | 260 | 85 | February 1895. |
| 14 | F.O. at $9\frac{1}{8}$ + 500 feet do. .. .. | 350 | 128 | May 1894. |
| 15 | Outlet and irrigation sluice 4 miles + 5 furlongs, Ichapur channel. | 640 | 630 | December 1894. |
| 16 | F.O. at $14\frac{5}{8}$ + 412 feet, Ichapur channel .. .. | 210 | 50 | February 1895. |
| 17 | M.O. at $12\frac{3}{8}$ + 40 „ do. .. .. | 260 | 85 | Do. |
| 18 | F.O. at $13\frac{3}{8}$ + 580 „ do. .. .. | 210 | 90 | Do. |
| 19 | Do. at 2 miles 5 furlongs 323 feet 14 distributary .. | 370 | 239 | November 1894. |
| 20 | Constructing new flood bank to the Rushikulya river .. | 1,070 | 1,070 | December „ |
| 21 | Repairs to Lonarakondy river right embankment .. | 2,530 | 2,331 | February 1895. |
| 22 | No. 12 distributary, Rushikulya canal .. .. | 5,620 | 160 | Do. |
| 23 | Compensation for land taken up for Surada reservoir .. | 1,16,798 | 1,09,016 | January 1895. |
| 24 | No. 20 under tunnel, Rushikulya canal .. .. | 11,700 | 11,079 | May 1894. |
| 25 | Do. 21 do. do. .. .. | 5,300 | 4,709 | November 1894. |
| 26 | Do. 22 do. do. .. .. | 3,000 | 2,917 | January 1895. |



Annexure D.—See paragraph 14.

List of thatched buildings (Vol. II, Chapter , paragraph ).

| Item number. | Locality. | Name of building. | Value. | Expenditure, if any, during 1894-95. |
|---|---|---|---|---|
| | | | Rs. | Rs. |
| 1 | Dogam .. | Executive Engineer's bungalow at Dogam .. .. | 2,056 | 254 |
| 2 | Do. .. | Godowns and cook room .. .. .. .. | 216 | .. |
| 3 | Do. .. | Stable at Dogam .. .. .. .. .. | 261 | .. |
| 4 | Janamilly .. | Rest-house .. .. .. .. .. | 1,076 | 293 |
| 5 | Errandra .. | Do. .. .. .. .. .. | 1,185 | 79 |
| 6 | Surada .. | Do. .. .. .. .. .. | 1,050 | 175 |
| 7 | Russellkonda .. | Do. .. .. .. .. .. | 1,104 | 47 |
| 8 | Goomsur .. .. | Do. .. .. .. .. .. | 1,115 | 55 |
| 9 | Dogam .. .. | Accountants' quarters .. .. .. .. | 323 | |
| 10 | Do. .. .. | Head Draftsmans' quarters .. .. .. | 308 | |
| 11 | Do. .. .. | Head Clerks' quarters .. .. .. .. | 215 | |
| 12 | Do. .. .. | 2nd Clerks' quarters .. .. .. .. | 215 | 563 |
| 13 | Do. .. .. | 2nd Draftsmans' quarters .. .. .. | 165 | |
| 14 | Do. .. .. | 3rd Clerks' quarters .. .. .. .. | 165 | |
| 15 | Do. .. .. | 4th do. do. .. .. .. | 165 | |
| 16 | Do. .. .. | 5th do. do. .. .. .. | 165 | |
| 17 | Do. .. .. | Storekeepers' do. .. .. .. | 198 | |
| 18 | Do. .. .. | Lascars' sheds .. .. .. .. | 1,050 | 111 |
| 19 | Soromolo .. | Rest-house at Gullery anicut .. .. .. | 1,194 | 63 |
| 20 | Dogam .. .. | Machinery Supervisor's quarters .. .. .. | | |

Annexure E.—See paragraph 20.

Statement showing dues to and from piece-workers outstanding for more than six months.

| Item number | Name of contractor. | Amount. | Month from which due. | Brief explanation of delay. |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
| | | Rs. A. P. | | |
| 1 | Davudoo .. .. .. | 0 0 2 | November 1894 .. | Sub-Divisional officer states that the whereabouts not known. |
| 2 | Kalu Naikoo .. .. | 6 0 0 | June 1894 .. | Will be adjusted in July 1895. |
| 3 | Do. .. .. .. | — 4 0 0 | Do. .. | |
| 4 | S. Narayanaswamy .. .. | 100 0 0 | November 1894 .. | This amount was withheld for fixing demarcation stones, arrangements for the payment have been made. |
| 5 | R. Lakshmanaswamy .. | 19 0 0 | Do. .. | This man is at Gódávari. Sub-Divisional officer has been informed to arrange payment through Madras Sub-Divisional office under paragraph 179, Chapter I, Volume II. |
| 6 | Rajeeva Gowdu .. .. | — 6 9 0 | December 1894 .. | Recovery arranged, 6, 7, 8, 9, 12, 13, 14, 16 and 17. |
| 7 | Londa Naikoo .. .. | — 2 8 0 | Do. | |
| 8 | Gopinatha Pradanam .. | — 1 9 0 | Do. | |
| 9 | Kasava Samalo .. .. | — 1 4 0 | Do. | |
| 10 | Damaswayi .. .. | — 1 14 0 | Do. .. | Recovered in July 1895. |
| 11 | Do. .. .. .. | — 2 0 6 | Do. .. | |
| 12 | Donnai Naikoo .. .. | — 1 4 0 | Do. .. | |
| 13 | Kasano Samalo .. .. | — 0 2 6 | Do. | |
| 14 | Gonnu Patro .. .. | — 1 4 0 | Do. | |
| 15 | Lokkano Naikoo .. .. | — 0 12 6 | Do. .. | Recovered in July 1895. |
| 16 | Jadi Magatha .. .. | — 0 5 0 | Do. | |
| 17 | Jagannada Savoo .. .. | — 0 2 6 | Do. | |
| 18 | Somaya Bara .. .. | 7 0 0 | June 1894 .. | 18 piece-worker preferred claim within one year will be paid in August 1895. |
| 19* | Sukru Prustee .. .. | 1 6 10 | August 1893 | |
| 20* | Lokkanodao .. .. | 16 0 0 | June 1894 | |

* Payment arranged—*vide* Sub-Divisional office, No. 697 R., dated 21st July 1895.

ANNEXURE F.—See paragraph 25 (*b*).

FORM IN USE.

*Account of Receipts and Issues of materials of the Surada Reservoir Dam for the month of February* 1895.

| Transactions. | Concrete, cubic yards. | Firewood, cubic yards. | Limestone, cubic yards. | Rough stone, cubic yards. | Gravel, cubic yards. | Lime, paras. | Total. |
|---|---|---|---|---|---|---|---|
| Opening Balance .. .. .. | 29 | 683 | 49 | 30 | 1,181 | .. | |
| Rs. | 12 10 4 | 283 10 5 | 36 12 0 | 20 10 0 | 98 6 8 | .. | 452 1 5 |
| Receipts— | | | | | | | |
| Transferred from head sluice, Surada (*vide* write-back order adjustment item No. 12-A). .. Rs. | 31 12 10 43 | .. | .. | .. | .. | 22 0 0 128 | 53 12 10 |
| Total Receipts Rs. .. | 31 12 10 43 | .. | .. | .. | .. | 22 0 0 128 | 53 12 10 |
| Total Receipts and Balance Rs. .. | 44 7 2 72 | 283 10 5 683 | 36 12 0 49 | 20 10 0 30 | 98 6 8 1,181 | 22 0 0 128 | 505 14 3 |
| Issues— | | | | | | | |
| Handed over to piece-worker and value recovered in cash .. Rs. | .. | .. | .. | 20 10 0 30 | .. | .. | 20 10 0 |
| Watering and Ramming .. Rs. | .. | 241 4 8 580 | .. | .. | .. | .. | 241 4 8 |
| Concrete at change of slope of revetment .. .. Rs. | 44 7 2 72 | .. | .. | .. | .. | 22 0 0 128 | 66 7 2 |
| Total Issues Rs. .. | 44 7 2 72 | 241 4 8 580 | .. | 20 10 0 30 | .. | 22 0 0 128 | 328 5 10 |
| Closing Balance Rs. .. | .. | 42 5 9 103 | 36 12 0 49 | .. | 98 6 8 1,181 | .. | 177 8 5 |
| Decrease .. | .. | .. | .. | .. | .. | .. | 274 9 0 |

ANNEXURE F.—See paragraph 25 (*b*).

FORM SUGGESTED—(NORMAL COST SYSTEM).

*Account of Receipts and Issues of materials of the Surada Reservoir Dam for the month of February* 1895.

| Transactions. | Concrete, cubic yards. | Firewood, cubic yards. | Limestone, cubic yards. | Rough stone, cubic yards. | Gravel, cubic yards. | Lime, paras. | Total. |
|---|---|---|---|---|---|---|---|
| | | | | | | | Rs. A. P. |
| Opening balance .. .. .. | 29 | 683 | 49 | 30 | 1,181 | .. | 452 1 5 |
| Receipts— | | | | | | | |
| Transferred from head sluice, Surada (*vide* write-back order adjustment item No. 12-A.) .. .. | 43 | .. | .. | .. | .. | 128 | 53 12 10 |
| Total Receipts .. | 43 | .. | .. | .. | .. | 128 | 53 12 10 |
| Total Receipts and Balances .. | 72 | 683 | 49 | 30 | 1,181 | 128 | 505 14 3 |
| Issues— | | | | | | | |
| Handed over to piece-worker and value recovered in cash .. .. | .. | .. | .. | 30 | .. | .. | * 20 10 0 |
| Sub-head—Watering and ramming .. | .. | 580 | .. | .. | .. | .. | *241 4 8 |
| 9. Concete at change of slope of revetment .. .. .. | 72 | .. | .. | .. | .. | 128 | * 66 7 2 |
| Total Issues .. | 72 | 580 | .. | 30 | .. | 128 | 328 5 10 |
| Closing Balance .. | .. | 103 | 49 | .. | 1,181 | .. | 177 8 5 |
| Decrease .. | .. | .. | .. | .. | .. | .. | 274 9 0 |

* The value will be filled by the Sub-Divisional officer from his office data of present on watering rates.



Office-note from the Examiner, Public Works Accounts, dated Madras, 1st October 1895, No. 3398 B.

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

2. *Paragraphs* 6 (*a*), (*b*).—Attention is invited to Examiner's Circular No. 7 of 1892.

3. *Paragraph* 8.—Such transactions should be governed by Code, II, II, 7, under which Executive Engineers are placed in funds only by letters of credit on the requisition of the Examiner.

4. *Paragraph* 10 (*a*).—The loss of these measurement books calls for investigation with reference to Code, II, I, 38.

5. *Paragraphs* 10 (*b*), (*c*), (*d*), (*e*), (*g*).—Attention is invited to Code, II, I, 35.

6. *Paragraph* 10 (*f*).—The printed form should be used and the work for which the book is issued recorded in column "to whom issued" below the name of the officer.

7. *Paragraph* 12.—Attention invited to Code, I, IX, I.

8. *Paragraph* 17.—Orders in regard to the disposal of these buildings are awaited.

9. *Paragraph* 21 (*a*).—The preparation of work abstracts should be entrusted to the Sub-divisional officers unless exempted under G.O. No. 518 W., dated 6th March 1895.

10. *Paragraph* 23 (*a*).—The rule in Code, II, II, 153, should be observed.

11. *Paragraph* 23 (*b*).—Attention invited to Code, II, II, 153, last clause, and to G.O. No. 2515 W., dated 9th September 1892.

12. *Paragraph* 23 (*d*).—The Superintending Engineer will doubtless enquire into this question.

13. *Paragraph* 24.—Attention invited to G.O. No. 248 W., dated 29th January 1894, and to Code, II, II, 170.

14. *Paragraph* 26.—Attention is invited to Code, I, IV, 15.

15. *Paragraph* 29.—Code, II, II, 171, should be followed.

16. *Paragraph* 30.—The Government of India procedure is compulsory.

17. *Paragraphs* 33 (*b*) and (*d*).—The daily allowance erroneously passed should be retrenched.

18. *Paragraph* 33 (*c*).—Under the interpretation in force in July 1894 daily allowance for only one day is admissible. The excess passed should therefore be retrenched in the next bill.

19. *Paragraph* 34 (*c*).—Attention is invited to Civil Service Regulations, article 883 (*a*).

20. *Paragraph* 34 (*d*).—The service book of the draftsman should be complete in every respect.

21. *Paragraph* 35 (*a*).—Land statements should be attached to service books.

22. *Paragraph* 39 (*a*).—This recommendation will doubtless receive full consideration.

23. *Paragraphs* 39 (*b*), (*c*), *and* 40 *and* 42.—The Superintending Engineer may be asked to report on these points.

24. *Paragraph* 41.—The orders of Government are awaited.

25. *Paragraph* 43.—Centages have in G.O. No. 1443 W., dated 15th June 1895, been ordered to be recovered and it would be hardly possible or politic to recover them with retrospective effect. The orders of Government are however requested.

26. *Paragraph* 44.—The incidental charges incurred should be recovered from the parties concerned.

27. *Paragraph* 45.—Orders issued on paragraph 22 of my office-note No. 3207-B of 16th September 1895 will apply here also.

28. *Paragraphs* 46 and 47.—Attention invited to Code, I, VI, 41.

29. *Paragraph* 56.—The suggestion should receive attention.

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ORDER—No. 2589 W., dated 23rd October 1895.

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

2. The Superintending Engineer will report what action has been taken with regard to the loss of measurement books referred to in paragraph 10 (*a*) of the inspection report. He will also inquire into the point mentioned in paragraph 23 (*d*), and report on the suggestions in paragraphs 39 (*a*), (*b*), (*c*), 40 and 42.

3. Orders with regard to the disposal of the temporary buildings at Dogam, referred to in paragraph 17, were issued in G.O. No. 780 I., dated 21st September 1895. The Superintending Engineer will report how it is proposed to utilize or dispose of the Executive Engineer's bungalow at the same place.

4. The question in paragraph 41 will be considered in the Irrigation Branch.

5. The centages ordered to be recovered in G.O. No. 1443 W., dated 15th June 1895, will not be charged with retrospective effect.

(True Extract.)

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

To the Superintending Engineer, I Circle.
" other Superintending Engineers.
" the Consulting Architect to Government.
" the Superintendent of Works, Periyár Project.
" the Chief Engineer for Irrigation.
" the Examiner, Public Works Accounts.

Exd. T. K. Narayana Aiyangar.
Spare Copies

GENERAL
ACCOUNT.

# Govt. of {1895} Madras.

## PUBLIC WORKS.

*Dated October, 23rd.*

*Recd.* *Encl.*

**G.O. No. 2589 W., 23rd Oct. 1895.**

**OCTOBER.**

## Inspection Report

Office-note from the Examiner submitting an — of the accounts of the Rushikulya division, communicated to Superintending Engineer, I Circle, with remarks.



(*d*) P. Jaggarazu Naidu, Draftsman, was employed as draftsman on Rs. 60 from 4th February 1893 to 4th August 1893 on Vamsadhara project, temporary establishment, with lien on his permanent appointment of draftsman, 3rd class, in Rushikulya division. His service book does not show that his appointment on Vamsadhara project was temporary, columns 2 and 3 being left blank.

35. *Land declarations*—(*a*) *Land statements.*—These were obtained from every individual and also year after year, but were not kept with service books.

(*b*) They are kept in yearly bundles and not arranged by persons.

(*c*) This year, statements in Form A have been obtained except from the accountant. Statements in Form B have not been prepared as yet.

36. *Temporary declarations.*—(*a*) Temporary declarations were obtained from all the present temporary employés when they were first entertained. Renewed declarations have not been taken on their services being extended.

(*b*) The original declarations sent to Examiner under the procedure then in force, it was stated, did not mention the period of sanction.

37. *Use of Forms.*—There is a certain waste of stationery involved by the present use of acquittance roll Form No. 23 for obtaining discharges for payment of travelling allowance. It involves the waste of the various columns for "Income-tax," "Net amount" and "Note of deductions." A separate form would have the objection of adding to the already numerous stock of forms. Under a very recent ruling, however (*vide* notes 2 and 7 on acquittance roll Form No. 23 in the new Form book, Part I, and Public Works Department Code, Volume II, Chapter 11, paragraph 67), receipts can be taken on the journals of the officers concerned.

### III.—STOCK.

#### *A.—Stores.*

38. *Road metal.*—No road metal accounts are kept for the Aska-Surada road, which is in the charge of the Executive Engineer.

#### *B.—Tools and Plant.*

39. *Disposal of Tools and Plant.*—(*a*) As the project is now approaching completion, it is suggested that steps be taken to include all heavy machinery, tools, plant, &c., in surplus lists for circulation to other provinces, railways and divisions.

(*b*) A portion of the tramway (1 mile and 20 wagons) line has been transferred to the Kistna Western Division, but the value has not been adjusted owing to contention as to the correct amount. The value debited in June 1895 appears excessive, 5 per cent. only having been taken off from the original book value. The purchase was made of 1 mile in 1886 and another mile in 1889 at a cost of Rs. 36,829. The line became surplus in February 1895. It has been included in the surplus list sent to Public Works Stores at a value of Rs. 36,188. The valuation is excessive as the depreciation on second-hand and surplus stores should be reckoned at 10 per cent. per annum (*vide* Public Works Department Code, Volume IV, Chapter 5, para. 25, and Government of India Circular No. II, Railway of 1893, on railway stores). Even then, should the division taking over the material consider the price excessive, the matter should be referred through the Superintending Engineer concerned.

(*c*) Another portion of this tramway has, with the approval of the Superintending Engineer, been hired out to the East Coast Railway. No condition is made that it can be resumed at will. The agreement is a monthly one at the rent of Rs. 25 per mensem and a security deposit of Rs. 1,000. It is not clear that the Superintending Engineer has powers to permit the hire of stores for which there is no longer any use, since the project is nearly finished. In this case the matter is further complicated by the plant being really lent out to a railway contractor, the East Coast Railway merely acting as intermediaries. Hiring out tends to nullify the rules requiring the prompt and immediate disposal of all surpluses, loss by further depreciation being avoided and capital released.

GENERAL
ACCOUNT.

# Govt. of {1895} Madras.

## PUBLIC WORKS.

*Dated October, 23rd.*

*Read.* *Encl.*

**G.O. No. 2589 W., 23rd Oct. 1895.**

**OCTOBER.**

## Inspection Report

Office-note from the Examiner submitting an — of the accounts of the Rushikulya division, communicated to Superintending Engineer, I Circle, with remarks.



Sub-divisional offices, be remedied and the orders of Government given effect to. The only instance where delay must of necessity occur is in the case of fluctuating "manufacture" rates. Even then, were the manufacture accounts made up promptly at the close of a month (the office work and routine being organised to that end) and rates advised accordingly, they would be known in ample time to admit of entry into work abstracts by the 15th or 20th of each month, except in the case of sub-divisions extremely remote; in whose case alone and that under the above circumstances a departure from the general rule regarding preparation of work abstracts may, I think, be allowed.

(*b*) "*Masonry outlet at* 13/16 *miles of Gudry channel, estimate Rs.* 1,050.—Whereas the work abstract shows both the value of work done and payment as Rs. 88-3-2; the voucher (S.D. 29, voucher No. 29 of February 1895) shows the value of work done as only Rs. 87-15-2 or 4 annas less. This overpayment, arising from the voucher only being corrected after payment had been made, is not recorded in the works abstract.

(*c*) "*Wooden bridge to carry Berhampur-Digupudi road across Ichapur channel.*"—Of Rs. 38-4-0, shown in S.D. No. 59 of February 1895 as a cash "refund," a portion (Rs. 22-4-0) is recorded in the cash book as recovery of an overpayment made on voucher No. 43 of October 1894. That voucher, however, does not relate to the same work, nor had the overpayment been previously recorded in the work abstract concerned as *minus* "arrears." It has now been treated as "less work done."

(*d*) "*Fourteenth distributary of Rushikulya canal.*—A cash refund of As. 7-6 in S.D. No. 85 represents recovery from a piece-worker on account of work done for him as per nominal muster roll No. 233 of November 1894. Though the muster roll clearly recorded the amounts to be recovered from the various piece-workers, the amounts were charged off as work done instead of as recoverable and shown under *minus* "arrears." The As. 7-6 has now been recorded as "less work done."

22. *Sub-divisional vouchers.*—Where expenditure by more than one sub-division occurred on the same work, it was found difficult in the absence of a distinguishing mark on the vouchers to trace them from the work abstract (compiled by the Divisional office) into the sub-divisional cash books.

23. *Register of works.*—(*a*) It was laid down as a general rule by Mr. Somers-Eve when Executive Engineer, that accounts need not be kept by sub-heads for works costing less than Rs. 2,500 only. At present the number of works in consequence accounted for by sub-heads is 61, of which 27 are works costing under Rs. 5,000. It would, I think, be preferable having regard to Public Works Department Code, Volume II, chapter 11, para. 153, that the case of each work of the special kind there referred to between Rs. 2,500 and Rs. 5,000 should be specifically determined on its merits by the Executive Engineer.

(*b*) In the case of certain works, sub-heads costing less than Rs. 500 were separately detailed instead of being lumped. This was said to be due to the "measureable" nature of the work. That, however, it may be pointed out, is not of itself a sufficient reason for the practice.

(*c*) The register of works was, prior to the arrival of the present accountant, not posted up before the schedules of expenditure were compiled.

(*d*) Although under G.O. No. 978 I., dated 10th December 1894, the live-stock and carts purchased by piece-workers on advances become their property when the advances have been liquidated, the accounts do not corroborate. Instead of the advances being recorded as "advances to piece-workers," they are shown as a separate sub-head under "purchases of carts." The quantities under this are never reduced, although the amounts are. The contract made with the piece-workers in terms of the Government Order is a verbal one.

(*e*) *Repairing* 7*th and* 9*th mile of Aska-Suradá road.*—Although outlay to the extent of Rs. 296-8-6 had been incurred to the end of June 1895 under the sanction conveyed in G.O. No. 820 I., dated 26th October 1894, no portion of the moiety of the cost chargeable to the District Board, Ganjám, was so shown in the register of works. In it the whole outlay has been recorded under 42. Major works, Working expenses.

24. *Work slips.*—Work slips are not, as a rule, sent to the Superintending Engineer, the Executive Engineer being of opinion that the conditions of a project justify divergence in this respect from the rules for the Buildings and Roads Branch. The practice lacks authority. There are excesses over sub-heads exceeding 5 per cent. of the estimates affected.

25. *Materials at site.*—(*a*) "Materials at site" account are frequently received late from the Sub-divisional officers.

(*b*) The accountant made certain suggestions for keeping the "materials at site" with lumped values instead of detailed under each item as at present. Since, however, the values must be detailed somewhere in order to lump them in the Form 7 F., the suggestion implies no reduction of work. Specimens of the existing form and that proposed by the accountant are submitted in Annexure F. There is a possibility of reduction of work, though, should it be deemed unnecessary to keep the value (as apart from quantities) in either detail or lump (required by India Code) of articles which can and should at once upon receipt be fully charged to sub-heads. The matter will be referred to the Audit office by me separately.

*II-E.—Suspense.*

26. *Deposits.*—The Savings Bank books of the cashier and storekeeper were on the 24th March 1890 and 11th July 1893, respectively, opened out in the names of Mr. J. F. Somers-Eve and Mr. W. C. DeMorgan, the then Divisional officers. The official designation, and not the names, of these officers should have been employed, and the accounts should now be transferred to the "Executive Engineer, Rushikulya division."

*II-F.—Accounts of Divisional Office.*

27. *Cash abstract book.*—(*a*) There is a special form of cash abstract book used in this division, the ordinary form not accommodating itself to the multiplicity of petty transactions occurring under 35. Construction of protective works and 42. Major works, Working expenses. Its use may, I think, be continued, clerical work being saved by having it printed locally, if the present method of utilizing the other unrequired columns is found difficult to continue.

(*b*) The accountant pointed out that the column "Miscellaneous" in the standard cash abstract book was in the wrong place. This should have attention at the next printing.

28. *Schedules of expenditure.*—(*a*) Before the present accountant's arrival, the schedules of expenditure were written up prior to the posting of the register of works.

29. *Divisional transfers.*—Transfer payments, originating in Sub-divisions on account of other divisions, are not advised by the Executive Engineer to other divisions until after receipt of the Sub-divisional cash extracts. The Sub-divisional officers should be instructed to send on the vouchers and advices of such transactions immediately after they occur in order to enable prompt intimation to be given.

30. *Register of sanctioned estimates.*—Note 2 on Public Works Department Form No. 41 C requires that a reference to the folio of the register of works be entered on completion of each work estimated for. It is thus seen what works are completed and what remain to be undertaken, but it cannot be seen which are in progress. The accountant suggested that it would be better, perhaps, to note the works which have been begun. The Executive Engineer can then see at a glance which works remain to be put in hand; and, further, where the accounts of the works in progress can be found in the register of works. The question will be submitted separately by me to audit, as it trenches upon various other questions affecting appropriations.

31. *Relations with Audit Office.*—Omitted.

32. *Completion Reports.*—(*d*) Office copies of completion reports are maintained. This appears unnecessary.



*II-G.—Establishment.*

33. *Travelling allowance.*—(*a*) The journals of the following months were selected for test audit and the name of the accountant who dealt with them is given below:—

| | |
|---|---|
| September 1893. | Late S. Bhaghyanatha Pillai. |
| February 1894. March 1894. | S. Seshayya. |
| July 1894. August 1894. | S. V. Sankara Aiyar. |
| February 1895. April 1895. | Ratnam Aiyar. |

(*b*) *For September* 1893.—The movements of Madhusudana Chowdry Overseer's clerk (temporary), on Rs. 15, whose head-quarters are Kondravalli, were as follows:—

26th to 31st August, Madhavaborida.
1st September, Madhavaborida.
2nd Madhavaborida to Gangapúr.
3rd Gangapúr to Madhavaborida.
4th to 8th September at Madhavaborida.

The daily allowance for 5th to 8th passed to the clerk at As. 4 per day is inadmissible for the halt with reference to C.S.R. 1159, explanation; and again—

15th to 17th at Madhavaborida.
18th Madhavaborida to Kondravalli.
19th Kondravalli to Madhavaborida.
20th to 23rd at Madhavaborida.
24th Madhavaborida to Gongee.
25th Gongee to Madhavaborida.
26th to 30th at Madhavaborida.

The daily allowance passed for 26th to 30th is inadmissible for the same reason.

(*c*) *For July* 1894.—The movements of V. Jagannadham, temporary clerk on Rs. 20, whose head-quarters are at Dogam, were as follows:—

2nd ieft Dogam 11 P.M. and arrived at Berhampur 3rd, 8 A.M., 26 miles.
Actual expenses equal to mileage has been passed for the journey.

Daily allowance is admissible for the 2nd for the journey performed between 11 P.M. and midnight, which is no doubt less than 20 miles, and actual expenses not exceeding mileage for the 3rd if the number of miles travelled is more than 20 miles.

(*d*) *For April* 1895.—The movements of K. Venkatasawmy, clerk, whose head-quarters are Sorosomillo were:—

2nd to 25th at Goriobondo.
26th Goriobondo to Sorosomillo.
27th at Sorosomillo.
28th Sorosimillo to Goriobondo.
29th April to 8th May at Goriobondo.

Daily allowance from 6th to 8th May at As. 4 a day only was claimed by the clerk and passed by the Divisional office. The claim is inadmissible, the halt at Goriobondo since 2nd April not having been interrupted by absence of three nights or more (C.S.R. 1159 explanation).

34. *Service books.*—(*a*) Service books remained in the custody of cashier, who keeps his own service book.

(*b*) The re-attestation of opening entries in the service book of M.R.Ry. M. Muthuvira Pillai is now over-due, last attestation having taken place on 19th July 1890.

(*c*) In the service book of M.R.Ry. S. A. Swaminatha Aiyar, Supervisor, 2nd grade (Temporary Rank), and M.R.Ry. Muthuvira Pillai, Overseer, personal certificates of character have been recorded by Mr. W. C. DeMorgan and Mr. J. F. Somers-Eve.

(*d*) P. Jaggarazu Naidu, Draftsman, was employed as draftsman on Rs. 60 from 4th February 1893 to 4th August 1893 on Vamsadhara project, temporary establishment, with lien on his permanent appointment of draftsman, 3rd class, in Rushikulya division. His service book does not show that his appointment on Vamsadhara project was temporary, columns 2 and 3 being left blank.

35. *Land declarations*—(*a*) *Land statements.*—These were obtained from every individual and also year after year, but were not kept with service books.

(*b*) They are kept in yearly bundles and not arranged by persons.

(*c*) This year, statements in Form A have been obtained except from the accountant. Statements in Form B have not been prepared as yet.

36. *Temporary declarations.*—(*a*) Temporary declarations were obtained from all the present temporary employés when they were first entertained. Renewed declarations have not been taken on their services being extended.

(*b*) The original declarations sent to Examiner under the procedure then in force, it was stated, did not mention the period of sanction.

37. *Use of Forms.*—There is a certain waste of stationery involved by the present use of acquittance roll Form No. 23 for obtaining discharges for payment of travelling allowance. It involves the waste of the various columns for "Income-tax," "Net amount" and "Note of deductions." A separate form would have the objection of adding to the already numerous stock of forms. Under a very recent ruling, however (*vide* notes 2 and 7 on acquittance roll Form No. 23 in the new Form book, Part I, and Public Works Department Code, Volume II, Chapter 11, paragraph 67), receipts can be taken on the journals of the officers concerned.

## III.—STOCK.

### *A.—Stores.*

38. *Road metal.*—No road metal accounts are kept for the Aska-Surada road, which is in the charge of the Executive Engineer.

### *B.—Tools and Plant.*

39. *Disposal of Tools and Plant.*—(*a*) As the project is now approaching completion, it is suggested that steps be taken to include all heavy machinery, tools, plant, &c., in surplus lists for circulation to other provinces, railways and divisions.

(*b*) A portion of the tramway (1 mile and 20 wagons) line has been transferred to the Kistna Western Division, but the value has not been adjusted owing to contention as to the correct amount. The value debited in June 1895 appears excessive, 5 per cent. only having been taken off from the original book value. The purchase was made of 1 mile in 1886 and another mile in 1889 at a cost of Rs. 36,829. The line became surplus in February 1895. It has been included in the surplus list sent to Public Works Stores at a value of Rs. 36,188. The valuation is excessive as the depreciation on second-hand and surplus stores should be reckoned at 10 per cent. per annum (*vide* Public Works Department Code, Volume IV, Chapter 5, para. 25, and Government of India Circular No. II, Railway of 1893, on railway stores). Even then, should the division taking over the material consider the price excessive, the matter should be referred through the Superintending Engineer concerned.

(*c*) Another portion of this tramway has, with the approval of the Superintending Engineer, been hired out to the East Coast Railway. No condition is made that it can be resumed at will. The agreement is a monthly one at the rent of Rs. 25 per mensem and a security deposit of Rs. 1,000. It is not clear that the Superintending Engineer has powers to permit the hire of stores for which there is no longer any use, since the project is nearly finished. In this case the matter is further complicated by the plant being really lent out to a railway contractor, the East Coast Railway merely acting as intermediaries. Hiring out tends to nullify the rules requiring the prompt and immediate disposal of all surpluses, loss by further depreciation being avoided and capital released.