Charges incurred in obtaining Powers of Appropriation of Funds & acquisition of lands required for the Brooklyn Canal.

No. 569 dated 4th July 1896

Some Rec'd 14/6

E. I. Form No 1—1,000—27-11-95.

No. 5690

PUBLIC WORKS DEPARTMENT,
IRRIGATION BRANCH.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 4th June 1896

READ the following

Go. No. 1335W. dy 28.4.96.
From Supg Engr II Circle No. 2218C. dy 11.4.96
Endorsement of E.I No. 163 dy 23.4.96
Do of W. - 2203C dy 9.5.96
Office note from C. - 1360½ D/B dy 13.5.96
Endorsement of W. - 2409C dy 3.6.96
From Supg Engr II Circle 1131C. dy 3.6.96

The official year 1895-96 having expired. The Examiner of T.O.2 is authorized to admit the debit of Rs 2,931 without appropriation of funds.

10/6

Rued 11/6/96

DESPATCHED
6- JUL. 96

To
The Chief Engr for I.
Supg Engr II
& T.O.2.

6/6

4543

Encls 2 (illegible)
Recd: 16.5.96

No. 2409 Cdy 3rd June 1896

To
I
R/21

Your favour of disposal with reference to your office note No. 163 dy 23rd April 1896.

24/5/96
W.

2203C dy 9.5.96
1335W dy 28.4.96 ✓
1826W dy 23.7.94.

Papers with R.I
Sent up with R 696 C/96
Encl 6/6

H.E.
BR
5-6-96

To
cmz
6/6

Ans. 11.8.0 2915

EXAMINED
12 MAY 1896
A. G. W. ACCOUNTS

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following

Letter from the Executive Engineer Buckingham Canal Division to the Superintending Engineer, II circle, dated 14th March 1896. No. 3033.

I have the honor to bring to your notice that it is anticipated that land compensation charges to the extent of Rs 3,310 will have to be adjusted in the accounts of this Division during the current year 1895-96 under "45 Civil works Provincial Civil Buildings O. W. Major" for the Archaeological works at Seven Pagodas" Sanctioned in G.O No: 1826 W dated 23rd July 1894; and to request you therefore to be good enough to address Government at an early date with a view to reserve an allotment to that extent under "45 Civil works Provincial" in case the adjustment has to be made.

(40—4,000—2-11-95.)

2. Land compensation charges amounting to Rs 376. have already been charged to the above works; and another item amounting to Rs 2,931 is held at debit of Miscellaneous Advances for want of information regarding name of work it is to be charged. The Voucher in supporting the item has already been called for from the Examiner's Division.

3. On receipt of information from that Division application for additional allotment will be made by wire.

4. I have to point out that this Office has not sort of check over such adjustments which are suddenly sprung often without any notice at all.

Endorsement thereon by the Superintending Engineer II circle No. 489. B.C dated 25th March 1896.

P.C.S.2
4563/96

Order thereon:— No. 1335 W dy 28th April 1896.

No allotment can now be sanctioned the official year 1895-96 having expired.

(True Extract)

sdy. Lt. Col. Neil Campbell. Col. R.E.
Joint Secretary to Govt: P.W.D.

(True copy)
R.D. Lyons.
Head Clerk
P.W. Secretariat

10/4.

Letter from the Chief Engineer, Buckingham Canal Dist. to the Secy. Engineer, Dist. Cuttack, dy 2.4.96, No. 13.

In continuation of my letter No. 3033 dy 14th March 1896, I have the honor to inform you that the Voucher in support of the debit of Rs 2931 has not yet been received from the Examiner, and it was not possible to apply in time for the necessary allotment under the head concerned.

2. I, therefore, request you to be good enough to obtain orders of Government authorizing the Examiner to admit the charge under the head to which the debit relates, without due appropriation of funds. When it is definitely known to what head of account the charge is to be debited, the information will be communicated to you.

No. 22 BC
11.4.96. Forwarded to the Chief Engineer for Irrigation for favour of compliance in continuation of no 489 B.C. dy 25.3.96.

Major R.E.
Asstg Engr. II Circle.

*vide R 43. B.C/96 transferred to S. for disposal.

No. 1335 W dy 25-4-96
1826 W dy 23-7-94

From

The S. E. Duplin

To

The Chief Engineer
for Irrign.
Madras.

No 22 BC

Dated 11. April 96.

Land Compensation
for Completion
Forwards letter from the
Supdg. B.C.D. regarding
orders Govt. Authorising
Chairman: M.A. to admit
Charge for ——— Rs

P. W. CURRENT No. 399

EXAMINER
12 MAY 1896
ACCOUNTS

CHIEF ENGINEER
FOR IRRIGATION
13 APR. 96
No. 57 BC

B. 5 W 2-5/ Ques: 28. 4. 96
Rs 30-4-96

No 163. dated 23 April 96

To W for favour of disposal in continuation of endorsement No 133 dated 30th March 1896.

Answd
23/4

23/4

No. 2203 C dy 9th May 1896

To

C

For favour of remarks.

23/4

4/5/96

W

Class 4. S. 96.

With copy of G.O. No. 1235 W dy 28-4-96

O. L. S. 5/4 R 6/5

E. No. 27.
1,000—9-12-95.

GOVT. OF MADRAS. } 1896. { P. W. DEPT.

KEEP-WITH CURRENT No.

dated 189 .

EXAMINER, P. W. ACCOUNTS,

Madras, 13th May 1896.

OFFICE NOTE No. 1340 1/2 2/13.

To

W.

Your O.N.No.2203 C. of 9th. May 1896.

The debit of Rs.2,93I is in connection with the "Diversion of the Buckingham Canal"; and this information was furnished to the Executive Engineer in my Transfer Advice of Exchange Accounts item No. 78 B, dated 3rd. January 1896. The necessary voucher was received from the Accountant General, Madras yesterday and sent on to the Executive Engineer.

2. The head of account to which the amount should be charged is " 43 Minor Works and Navigation - works for which capital and revenue accounts are kept - Capital"; and as the full amount of the grant under this head had been utilized, orders of Government are necessary to admit the present debit of Rs.2,93I without appropriation of funds.

C.

No 133 Cul dd 2-

E 1

P. W. CURRENT No. 5543

Encls 2 sketch

Recd: 16.5.96

No 2409 Cd/3rd June 1896

To I R/21

I

Your favour of disposal with reference to your office note No. 163 d/23rd April 1896.

24/5. W.

2203 Cdy 9.5.96
13356 dy 28.4.96 ✓
1826 W dy 23.7.94.

Papers with R.I
Sent up with R 696 C/96

H.E.
BR
5-6-96

Rec'd 6/6

Encl

Z 6

D.S. 118. 2915

CHIEF ENGINEER FOR IRRIGATION. 5-JUN.96 No. 696C

P. W. CURRENT No. 5791

Recd: 17.6.96

From

The Supg Engineer
Second Circle

To

The Chief Engineer
For Irrigation

Dated 3rd June 1896

No. 113 BC

Compensation for land required for Archaeological Works — Requesting to obtain sanction of Govt. to admit the charges on — without appropriation.

P. W. CURRENT
543

Letter from the Offg: Executive Engineer, Buckingham Canal Dn. to the Supg Engineer, 2nd Circle, dy 28th May 1896, No. 448.

In continuation of this Office No. 13 dy 2nd April 1896, I have the honour to inform you that the compensation therein referred to is debitable to the estimate of Rs 137770 for "Improvements and "Diversion to Canal from 15/2 miles "to 31/2 miles" sanctioned in G.O. No. 169 I dy 25th March 1889; and to request you therefore to obtain the Sanction of Government authorizing the Examiner to admit the Charge under "43. "Minor works for which Capital & Rev. accounts are kept. Capital."

2. The Examiner of P. W. Accounts has also made a reference to the Chief Engineer requesting that Office to obtain the orders authorising him to admit the Charge.

No. 1130 C — 3-6-96

Communicated

6

X6
C.R.
A.S. 118. 2915

to the Chief Engineer in Continuation
of this Office No 223 B.C. dy 4th
April 1896.

Wm Bambridge
Major R.E.
Supg Engr 2nd Circle
2/6
2/6.

A.S. 118. Dwg

CHIEF ENGINEER
FOR IRRIGATION.
5- JUN. 96
No. 6986

C. W. CURRENT No. 549

From

The Supg Engineer

Second Circle

Rec: 17.6.96

To

The Chief Engineer

For Irrigation

Dated 3rd June 1896

No. 113 BC

Compensation for land required for Archaeological Works — Requesting to obtain sanction of Govt. to admit the charges on — without appropriation.

CHIEF ENGINEER
FOR IRRIGATION.
19 MAY. 96
No. IRRIGATION.

Govt. of {1896} Madras.

PUBLIC WORKS.

Dated May, 9th.

Read.

Encl.

G.O. No. 406 I., 9th May 1896.

MAY.

Excess Expenditure

The Examiner, Public Works Accounts, authorized to admit the — of Rs. 880 incurred on the construction of a pipe syphon under the Tungabhadra straight cut at Budam, Kistna delta system.

No. 406 I., 9TH MAY 1896.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Irrigation.

READ—the following papers:—

From Major W. L. C. BADDELEY, R.E., Superintending Engineer, II Circle, to the Chief Engineer for Irrigation, dated 31st March 1896, No. 2793 K.S.

I have the honour to bring to your notice that the work of constructing a pipe syphon under the Tungabhadra straight cut at Budam, for which a revised estimate, amounting to Rs. 6,680, was sanctioned in G.O., No. 529 I., dated 16th July 1894, has been completed, and the Executive Engineer has sent the completion certificate to the Examiner.

2. The work has been finished with an excess of Rs. 880 over the revised estimate, and the cause of excesses has been explained by the Executive Engineer in the completion report.

3. I therefore beg you will kindly obtain the sanction of Government for the excess of Rs. 880 being passed from the balance available for unforeseen works of the Kistna delta system.

Office-note to the Examiner, Public Works Accounts, dated 7th April 1896, No. 146.

For verification of excess and early return.

Office-note from the Examiner, Public Works Accounts, dated 14th April 1896, No. 1050 D./A.

Verified.

2. The completion report is herewith returned.

No. 101 I.

Submitted to Government.

(Signed) R. R. E. DRAKE-BROCKMAN, Col., R.E.,
Chief Engineer for Irrigation.

4th May 1896.

ORDER—No. 406 I., dated 9th May 1896.

The Examiner of Public Works Accounts is authorized to admit the outlay incurred on the work referred to, the excess expenditure of Rs. 880 being met from the provision made for item 76 of the comparative statement printed in Proceedings of Madras Government No. 857 I., dated 11th October 1893.

2. This sanction is registered as No. 29 I. of 1896–97.

(True Extract.)

(Signed) R. R. E. DRAKE-BROCKMAN, Col., R.E.,
Secretary to Govt., P.W.D.,
Irrigation Branch.

To the Chief Engineer for Irrigation.
„ Superintending Engineer, II Circle.
„ Examiner, Public Works Accounts.
„ Revenue Department.

Ext. Shaik Karim.
Spare Copies

CHIEF ENGINEER
OR IRRIGATION.
4 JUN. 96
No. 3149

IRRIGATION.
ACCOUNT.

Govt. of {1896} Madras.

PUBLIC WORKS.

Dated May, 22nd.

Recd. *Encl.*

G.O. No. 452 I., 22nd May 1896.

MAY.

Excess Expenditure

The Examiner of Public Works Accounts authorized to pass the — of Rs. 149–14–8 incurred on improvements to the lock bungalow at Bezwada.

No. 406 I., 9TH MAY 1896.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Irrigation.

READ—the following papers:—

From Major W. L. C. BADDELEY, R.E., Superintending Engineer, II Circle, to the Chief Engineer for Irrigation, dated 31st March 1896, No. 2793 K.S.

I have the honour to bring to your notice that the work of constructing a pipe syphon under the Tungabhadra straight cut at Budam, for which a revised estimate, amounting to Rs. 6,680, was sanctioned in G.O., No. 529 I., dated 16th July 1894, has been completed, and the Executive Engineer has sent the completion certificate to the Examiner.

2. The work has been finished with an excess of Rs. 880 over the revised estimate, and the cause of excesses has been explained by the Executive Engineer in the completion report.

3. I therefore beg you will kindly obtain the sanction of Government for the excess of Rs. 880 being passed from the balance available for unforeseen works of the Kistna delta system.

Office-note to the Examiner, Public Works Accounts, dated 7th April 1896, No. 146.

For verification of excess and early return.

Office-note from the Examiner, Public Works Accounts, dated 14th April 1896, No. 1050 D./A.

Verified.

2. The completion report is herewith returned.

No. 101 I.

Submitted to Government.

(Signed) R. R. E. DRAKE-BROCKMAN, Col., R.E.,
Chief Engineer for Irrigation.

4th May 1896.

ORDER—No. 406 I., dated 9th May 1896.

The Examiner of Public Works Accounts is authorized to admit the outlay incurred on the work referred to, the excess expenditure of Rs. 880 being met from the provision made for item 76 of the comparative statement printed in Proceedings of Madras Government No. 857 I., dated 11th October 1893.

2. This sanction is registered as No. 29 I. of 1896–97.

(True Extract.)

(Signed) R. R. E. DRAKE-BROCKMAN, Col., R.E.,
Secretary to Govt., P.W.D.,
Irrigation Branch.

To the Chief Engineer for Irrigation.
" Superintending Engineer, II Circle.
" Examiner, Public Works Accounts.
" Revenue Department.

Ex1. Shaik Karim.
Spare Copies

No. 452 I., 22ND MAY 1896.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Irrigation.
Account.

READ—the following papers:—

From the Executive Engineer, Kistna Northern Division, to the Superintending Engineer, II Circle, dated 16th April 1896, No. 39 S.E.

I have the honour to bring to your notice that the expenditure on improvements to lock bungalow at Bezwada, for which an estimate for Rs. 1,430 was sanctioned in your Register No. 391 of 1894–95 under 49. Capital, Kistna delta system, amounted to Rs. 1,579–14–8 and that the excess of Rs. 149–14–8 requires the sanction of Government to enable the Examiner to pass it finally. I request that it may be obtained.

2. The excess is mainly due to debits made to adjust loss on the saw-pit account in the Bezwada Workshops.

No. 226 K.N.

Forwarded to the Chief Engineer, Public Works Department, for favour of obtaining the required sanction.

(Signed) W. L. C. BADDELEY, Major, R.E.,
Superintending Engineer, II Circle.

28th April 1896.

Office-note to the Examiner, Public Works Accounts, dated 2nd May 1896, No. 172.

For verification of excess outlay and early return.

Office-note from the Examiner, Public Works Accounts, dated 8th May 1896, No. 1316 D./A.

Returned, the excess outlay having been duly verified.

No. 105 I.

Submitted to Government.

(Signed) R. R. E. DRAKE-BROCKMAN, Col., R.E.,
Chief Engineer for Irrigation.

19th May 1896.

No. 452 I., 22ND MAY 1896.

ORDER—No. 452 I., dated 22nd May 1896.

The Examiner of Public Works Accounts is authorized to pass the expenditure incurred on the work referred to, the excess of Rs. 149–14–8 being met from the provision made for item 76 of the statement printed in Proceedings of Madras Government, No. 857 I., dated 11th October 1893.

2. This sanction is registered as No. 40 I. of 1896–97.

(True Extract.)

(Signed) R. R. E. DRAKE-BROCKMAN, Colonel, R.E.,
Secretary to Govt., P.W.D.,
Irrigation Branch.

To the Chief Engineer for Irrigation.
" Superintending Engineer, II Circle.
" Examiner, Public Works Accounts.
" Revenue Department.

Exd. T. K. Narayana Aiyangar.
Spare Copies

CHIEF ENGINEER
OR IRRIGATION.
4 JUN. 96
No. 314 I

IRRIGATION.
ACCOUNT.

Govt. of {1896} Madras.

PUBLIC WORKS.

Dated May, 22*nd*.

Recd. *Encl.*

G.O. No. 452 I., 22nd May 1896.

MAY.

Excess Expenditure

The Examiner of Public Works Accounts authorized to pass the — of Rs. 149-14-8 incurred on improvements to the lock bungalow at Bezwada.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper:—

Office-note from the Examiner, Public Works Accounts, dated Madras, 9th April 1895, No. 1319/B.

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

2. *Paragraph* 2.—This point is dealt with in paragraph 5 of the circular communicated with G.O., No. 3247 W., dated 25th November 1892. In the case where large amounts are involved towards the close of the year, it would be well for the Executive Engineer to call the special attention of the Revenue authorities to the necessity for prompt payment.

3. *Paragraph* 13 (*b*).—The facts should be inquired into and any excess payment made to the piece-worker recovered at once.

4. *Paragraph* 14 (*a*).—Expenditure on sub-heads of work not provided for in the estimate but met from the provision made for contingencies should be shown separately in the register of works as required by Examiner's circular No. 31 of 1889.

5. *Paragraph* 15 (*a*).—This should be enquired into and necessary adjustments carried out at an early date.

6. *Paragraph* 15 (*b*).—All buildings and lands not required for the canal should apparently be disposed of by sale or transfer, their value being credited to the capital account of the canal so as to reduce maintenance and interest charges.

7. *Paragraphs* 18 (*a*), (*b*), (*c*) *and* 19.—The over-payments of Rs. 15-6-0 noticed should be recovered without delay and more care bestowed by the Accountant in checking travelling allowance claims in the journals not sent to audit.

8. *Paragraph* 19 (*d*).—Attention is called to the inspecting officer's remark and all journals for 1894-95 sent to this office for scrutiny.

9. *Paragraph* 20.—This appears to call for explanation.

10. *Paragraph* 21.—The upkeep of the service books should receive more careful attention.

11. *Paragraph* 22.—It is for Government to decide whether the pay wrongly passed should be retrenched in the next bill submitted for audit, or whether the amount should be recovered from the Accountant who was to blame for the mistake. My own opinion is in favour of the latter course.

12. *Paragraph* 23.—The Executive Engineer reports that he has submitted to the Superintending Engineer a statement of stores available for transfer or sale and

awaits orders. Particular attention should be paid to see that the value of stock reserve is correct and efficient. Accumulation should be carefully guarded against. They imply the tying up of capital.

13. *Paragraph* 26.—This requires to be looked into.

14. *Paragraph* 29.—The office of the Superintending Engineer is apparently responsible for these delays.

ENCLOSURE.

Inspection report on the accounts of the Buckingham Canal Division, by Mr. C. C. SWETENHAM, Deputy Examiner, Public Works Accounts, on the 11th to 15th February 1895.

I.—PRELIMINARY.

Previous inspection.—The accounts of this office were last inspected in December 1893 by Mr. W. A. Crisp, Examiner, 4th class, third grade, temporary. Defects reported by him still remaining unremedied are noted by me in their appropriate place.

2. *Executive charge.*—The executive charge of the division still remains with Mr. A. S. Russell, Executive Engineer, first grade. He was present on the first day of inspection.

3. *Accounts charge.*—The accounts of the division were in the charge of M.R.Ry. Manavalu Naidu Garu, Accountant, second grade, till the 8th January 1895, when he was succeeded by M.R.Ry. A. Ayodhiramayya, Accountant, sixth grade.

4. *Range of inspection.*—The general scope of the inspection ranged from April 1894 to January 1895; the travelling allowance claims were audited for July to December 1894; and the accounts were test-audited for May 1894.

II.—EXPENDITURE—*A.—Cash Treasury.*

5. *Cancelled.*

6. *Sub-divisional Cash-books.*—The sub-divisional cash-books were, till January 1895, written up in much detail. The particulars of each bill as to sub-heads, quantities, rates and amounts were given. This was superfluous and has now been put a stop to by the present accountant. The details mentioned are recorded in the present form of measurement book.

7. *Supply of Cheque-books.*—On 13th September 1894, twelve cheque-books were obtained: not one has yet been brought into use.

8. *Duplication.*—The consolidated treasury receipt of the Bank of Madras is prepared in duplicate and the duplicate copy signed by the agent filed. The preparation of duplicates is to be discontinued from February 1895.

9. *Imprests to Lower Subordinates.*—Sub-overseer Gurumootoo Pantulu has been entrusted with an imprest of Rs. 50. The Chief Engineer's sanction to a security of Rs. 50 has been applied for.

B.—General.

10. *Lapse of grant.*—The Executive Engineer anticipates and has reported to Superintending Engineer a probable lapse of grant of about Rs. 20,000, due to tools and plant ordered from England not being expected now, owing to references, till after close of current financial year.

11. *Check of liabilities.*—The Executive Engineer complains that owing to delay on the part of the Civil authorities in making awards for land compensation, he is frequently unable to hypothecate his grant or appropriate for works definitely and satisfactorily.

C.—Contract and Piece-work Accounts.

12. *Dues from piece-workers.*—With reference to paragraph 51 of last report it is noted that dues from piece-workers are still occasionally charged to works. These cases are noted in Section II-D. against the works concerned.

D.—Accounts of Works.

13. (*a*) *Incorrect debits to works.*—Charges have been made to sub-heads of work instead of to the piece-worker concerned in the following instances:—

(*b*) Divisional Cash-book No. 3 shows, on 5th May 1894, a payment of Rs. 10 for "advance to crew of punt No. 6 employed in taking demarcation stones to cusba." This amount has been charged off to—

	RS.	A.	P.
(i) Improvements and diversions of canal at 43 miles 5 furlongs to 65 miles 5 furlongs (demarcation of lands)	2	8	0
(ii) Repairs to rest-houses including bungalow watchers	7	8	0

The sum of Rs. 2–8–0 charged to item (i) above has not been recovered on payment in September 1894 to piece-worker. The payment consisted of Rs. 490 for demarcating 7 acres at Rs. 70 per acre, and the agreement included supply of materials.

The propriety of the allocation to item (ii) is not apparent.

14. (*a*) *Work Abstracts and Register.*—In the register of works outlay appears debited to the sub-head "Contingencies." The point is dealt with in Examiner's Circular No. 9 of 1888.

(*b*) Amounts for items such as "hire of punts, &c.," recoverable from piece-workers are shown as charges to the sub-head concerned. They should have been debited to the piece-workers and exhibited in the register of works as *minus* "arrears." Two amounts so dealt with in May 1894, have, however, been recovered from the piece-workers.

15. (*a*) *Credits to Canal accounts.*—Compensation has not been claimed from the Madras-Bezwada Railway Survey for the demolition of a permanent latrine used for the Divisional office establishment. Expenditure subsequently incurred (under unvouched for outlay, S.D. 16 for Rs. 22–14–0) shows outlay (Rs. 3) on cooly hire for subsequently erecting a temporary latrine.

(*b*) The Executive Engineer's attention was said to have been directed towards the abandonment of superfluous permanent and temporary lands to the Civil Department. He explained that at present it was difficult to come to a decision, but that this would be fully considered upon the completion of the project some two years hence. As regards the disposal of temporary or construction buildings he has already submitted for orders the case of the Iskapalle rest-house, which is stated to be not wanted for canal purposes. Government have, however, decided to retain it, but the question still remains whether its value should not be removed from the canal accounts and charged to some other departmental and service head.

E.—Suspense.

16. *Deceased depositors.*—The security deposit, Rs. 50, of Sub-Overseer Sarangapany Naidu, who died on the 29th October 1894, still remains unpaid. Steps are being taken to repay the amount as well as the balance of salary and travelling allowance due to his legal representatives.

F.—Accounts of Divisional Office.

17. The cash account current previous to December 1894 did not agree with the closing entries in the cash abstract book owing to want of attention to the revised procedure laid down in S.O., No. 134 to Part I of the Book of Forms.

G.—Establishment.

18. (*a*) *Halting allowance incorrectly drawn.*—Halting allowance was passed in excess to S. Bheema Rao, Clerk, 4th class, third grade, whose head-quarters are Nellore, as follows :—

Period.	Place.	Nature of allowance passed.	Rate.	Amount.
			RS. A. P.	RS. A. P.
1st to 28th October ..	150th mile	Halting allowance from 1st to 8th.	0 6 0	3 0 0
29th October	150th to 143rd mile ..	Daily allowance..	0 6 0	0 6 0
30th ,, ...	143rd to 150th mile ..	,, ..	0 6 0	0 6 0
31st ,, to 19th November.	150th mile	Halting allowance for 10 days, 31st to 9th November.	0 6 0	3 12 0
20th November ..	150th to 160th mile ..	Daily allowance..	0 6 0	0 6 0
21st November ..	160th mile	Halting allowance.	0 6 0	0 6 0
22nd November ..	160th to 150th mile ..	Daily allowance..	0 6 0	0 6 0
23rd November to 6th December.	150th mile	Halting allowance for 14 days.	0 6 0	5 4 0
		Total ..		13 14 0

The halting allowance is admissible only for 1st to 10th, 29th and 30th October and 20th and 22nd November 1894, *i.e.*, Rs. 5–4–0. The balance Rs. 8–10–0 should be recovered, as the halt at 150th mile was not interrupted by absence of not less than three nights.

(*b*) On further checking the journals for September of this same clerk it was found that travelling allowance had been passed to him as follows :—

Date.	Place.	Nature of allowance.	Rate.	Amount.
			RS. A. P.	RS. A. P.
20th to 28th Sept. 1894 ..	Ramapatam ..	Halting allowance for 9 days.	0 6 0	3 6 0
29th September ..	Ramapatam to Alagayapalam.	Daily allowance..	0 6 0	0 6 0
30th ,, ..	Alagayapalam to Ramapatam.	Do. ..	0 6 0	0 6 0

As Ramapatam is stated to be the same as the 150th mile referred to in October to December journals, then the halting allowance for 1st to 10th October 1894, is inadmissible. The amount to be recovered will therefore be Rs. 8–10–0 + Rupees Rs. 3–12–0 or Rs. 12–6–0.

(*c*) The journals of this clerk for July showed the following payments :—

Date.	Place.	Allowance paid.	Rate.	Amount.
			RS. A. P.	RS. A. P.
1st to 8th July ..	150th mile ..	Halting allowance for 8 days.	0 6 0	3 0 0
9th July ..	150th to 160th mile ..	Daily allowance..	0 6 0	0 6 0
10th ,, ...	160th mile	Halting allowance.	0 6 0	0 6 0
11th ,, ...	160th to 150th mile ..	Daily allowance ..	0 6 0	0 6 0
12th to 19th July ..	150th mile	Halting allowance for 8 days.	0 6 0	3 0 0

As the halt at 150th mile was not interrupted by an absence of not less than three nights, halting allowance for eight days from 12th to 19th July must be disallowed, *i.e.*, Rs. 3–0–0 recovered. Thus, the total amount to be recovered from the clerk will be Rs. 15–6–0.

(*d*) I feel bound to remark that the checking of this clerk's journal shows either great carelessness or great ignorance, and must be regarded as proving incompetency for this work on the part of the checker responsible. I recommend that all the travelling allowance journals for the past year of S. Bheema Rao, if not of all the members of the division, be called for by audit and scrutinised.

19. Daily allowance of As. 4 per diem was erroneously passed for halts at his head-quarters, Kotapatam, on 24th September 1894 and 10th August 1894, to V. Murtirazu, temporary overseer's clerk, pay Rs. 15.

20. *Discrepancies in distances.*—The calculation of distances was found to vary on checking the journals of Mr. A. S. Russell, Executive Engineer, with those of the clerk, Venkatasubbiah, accompanying him on tour as follows : —

Month.	Executive Engineer's Journals show.	Clerks' Journals show.	Difference.
	Head-qaurters, Madras (Mylapur).	*Head-quarters, Madras.*	
16th July 1894.	Madras to mile 31. .. Distance 35 miles.	Distance 33 miles ..	2 miles shorter to clerk.
24th do. ..	Coromandel lock to Madras. Distance 31 miles.	Distance 29 miles ..	Do.
	Head-quarters, Madras (Basin).	*Head-quarters, Madras.*	
15th Oct. 1894.	Mile 8 to Madras .. Distance 8 miles.	Distance 10 miles. ..	2 miles longer to clerk.

The calculations appear to take different head-quarters to reckon from. This should be explained.

21. (*a*) *Service Books.*—The re-attestation of the opening entries in the service book of clerk, S. Bheema Rao, is overdue.

(*b*) The opening entries and entry of first appointment still require Executive Engineer's signature (said to be delayed from absence on tour) in the service books of M. Ethiraju Pillai, assistant toll clerk, Adyar, and A. Venkatasawmy, peon of the Divisional office, appointed on 16th January 1895 and 1st December 1894, respectively.

22. *Leave erroneously granted.*—Privilege leave was granted for sixteen days from 10th March 1894 to D. Gopalasawmy Iyer, wharf clerk. He had only returned from leave without allowances on 25th June 1893, less than eleven months before, and was consequently not entitled to privilege leave.

III.—STORES.

23. *Reserve Stock.*—The stock reserve limit of this division is fixed at Rs. 3,000. A large portion of it, viz., two-thirds, valued at Rs. 2,120–12–0 consists of—

(i) Portion of the "building material" transferred from and credited to "extension of canal from Pennair to Kistnapenta" in August 1888, six years ago. It was then certified to be valued correctly and likely to be used within a reasonable time.

(ii) Portion of Jarrawood obtained in November 1887.

(iii) One stoneware pipe remaining out of a quantity obtained for works in July 1888.

(iv) Portion of laterite stone obtained in November 1894.

These are borne on books at original cost price and without any allowance for depreciation. These balances can, therefore, scarcely be looked upon as current and efficient. It appears needful to remark that the stock reserve limit is not intended to cover accumulations of surplus stock or stock returned from works which there is not a definite and distinct likelihood of using up within the twelve months.

24. *Accounts.*—The transactions on the stock reserve are few and far between. Even these have failed to be properly recorded in Forms Nos. 10 and 11. The transactions of the South Sub-division for May, June, and July 1894 have not been shown in them.

The stock abstract book was posted on the basis of the receipts and issues numerically shown in Form No. 12, no intermediate record in Forms Nos. 10 and 11 showing values, but the rate taken from the adjusted rates in half-yearly return.

25. (*a*) The Head-quarter Store Form No. 12 for June 1894 shows a receipt of 1,000 lb. of "copper sheets" from Public Works Stores, and its issue in July 1894 to the South Sub-division. The South Sub-division, however, shows in its Form No. 12 the receipt of only 998 lb., the quantity actually sent by Public Works Stores.

(*b*) The receipt and issue of the above are not recorded in the half-yearly return of the head-quarter store. The transfer within the division is, however, recorded as to values in the stock abstract books.

(*c*) The office copy of the half-yearly return of the Head-quarter Sub-division for 31st July 1894 does not show the receipts and issues by months. This was explained as due to the information not being required in the return to audits in which only the half-yearly totals are shown. It is not clear how the totals were obtained. The working up to them should be, of course, recorded in the office copy.

IV.—REVENUE.

26. (*a*) *Rent of lands.*—One item of revenue appears to demand attention. This is the rent of Rs. 25 per annum for 50 acres of land let to Veerasami Aiyengar. The rate is therefore 8 annas an acre.

(*b*) A document purporting to be an agreement was produced letting this land for twenty years from 1886. The so-called agreement only showed one contracting party, *i.e.*, Veerasami Aiyengar, who the other is is not stated on the document. The purport is that Veerasami Aiyengar agrees to rent land specified on an accompanying sketch for the purpose of planting casuarina trees.

(*c*) The sketch of the land is not affixed to the agreement or sealed. It is kept in the correspondence bundles.

(*d*) The agreement does not specify the compensation due to Veerasami Aiyengar in case the land has to be resumed. It was therefore impossible to check it with reference to extent of liabilities and powers of sanction under Vol. I, Chapter I, paragraph 127, (III) (*b*), (sixth edition).

(*e*) This Veerasami Aiyengar subsequently, in June 1890, became a temporary supervisor on Rs. 150 and was attached to the North Arcot division from September 1891, and appears to have remained in the department till November 1894. His intermediate movement could not be traced by me owing to want of classified lists. He does not appear to have returned to the Buckingham Canal division, however, and I could not therefore see whether he had made a declaration of holding an interest in this land.

(*f*) It may be pointed out with reference to the above, that if the land is likely to be required on emergency by the canal that a definite understanding must be come to regarding the compensation if any, to be paid when taken over. If the land is not likely to be required, then it should be made over to the Civil department and its value credited to the canal accounts.

V.—GENERAL.

27. *Records.*—The account records appeared to be kept systematically.

28. *Accountant.*—The new accountant appears to be settling down satisfactorily to his work.

29. *Delays in Returns.*—The Executive Engineer pointed out that Provincial objectionable items statement for May 1894 reached him on the 10th January 1895. One of the objections in it had been removed by a Government order on 19th November 1894. Subsequent Provincial objectionable items statement had not yet been received in the Divisional office.

16th February 1895. (Signed) C. C. SWETENHAM,
Inspecting Officer.

ORDER—dated 22nd April 1895, No. 924 W., Public Works.

Communicated to the Superintending Engineer, II Circle, for the information and guidance of the Executive Engineer, Buckingham Canal Division, special attention being drawn to the points brought to notice in the Examiner's covering note.

2. The Superintending Engineer will report on the suggestion in paragraph 6 of the Examiner's note and see that those in paragraphs 7 and 8 are carried out.

3. Explanation should be submitted with respect to the discrepancies in distances brought to notice in paragraph 20 of the inspection report.

4. The circumstances in which privilege leave was granted to wharf clerk D. Gopalaswamy Iyer when he was not entitled to the same should be explained.

5. The Superintending Engineer will inquire into the matters brought to notice in paragraph 26 of the inspection report and his attention is drawn to paragraph 29.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

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

Exd. C. A. Munisawmy.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1895} Madras.

PUBLIC WORKS.

Dated April, 22nd.

Read. *Encl.*

G.O., 22nd April 1895, No. 924 W.

Reminder sent 6.5.11
on 26.8.95

APRIL.

Inspection Report

Office-note from the Examiner submitting — on the accounts of the Buckingham Canal Division, communicated to Superintending Engineer, II Circle, with remarks.