

Public Works (1899) Department.

G.O., No.

2439 W

DATED

16 September 88

[Despatch Abstract.]

Inspection Report

Orders on the — on the accounts of
the Cuddapah Dn., submitted by
the Exor Rev Accts:-

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14

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Su 18/9

Government {1899} of Madras.
PUBLIC WORKS.

Spare copies

G.O., No. 2439 W., 16th September 1899.

SEPTEMBER.

Orders on the — on the accounts of the Cuddapah division, submitted by the Examiner, Public Works Accounts.

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper :—

Office-note from the Examiner, Public Works Accounts, dated Madras, 15th August 1899, No. 999 A./A.

I submit extracts from a report by Mr. J. E. Lacey, Deputy Examiner, of an inspection by him of the office of the Executive Engineer, Cuddapah division, and I solicit the orders of Government in column 6 of the enclosed statement.

2. If the defects and irregularities brought to notice are promptly remedied, the office will be in good order.

ORDER—No. 2439 W., dated 16th September 1899.

The Examiner submits a statement showing those items in the report of the inspection of the accounts of the Cuddapah division which require the orders of Government. These orders have been entered in the statement which is appended to these proceedings. The Superintending Engineer, III Circle, will see that the defects and irregularities brought to notice are promptly remedied, and that the reports called for are duly submitted.

(True Extract.)—

J. E. Lacey

Under Secretary to Government.

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

Exd. A. Rungasawmy Aiyangar.

Appendix to G.O., No. 2439 W., dated 16th September 1899.

RESULT of Inspection by Mr. J. E. LACEY, Deputy Examiner of Accounts, of the Office of the Executive Engineer, Cuddapah Division, III Circle, at Madanapalle, from 26th July to 1st August 1899.

Serial No.	Irregularity or defect brought to notice.	Paragraph of report.	Relative Code rule or order.	Examiner's remarks.	Orders of Government.																								
1	2	3	4	5	6																								
1	<p><i>Control over Revenue.</i></p> <p>There is very little regular revenue in the division other than rents. A register in the form authorised in G.O. No. 1316 W., dated 23rd May 1898, has recently (since May 1899) been opened out and records a credit of Rs. 1-12-0 realised in that month on account of sale of mango produce. Steps should be taken to ascertain whether revenue is being realised from all the miscellaneous properties belonging to Government, as in 1893, 1896, 1896 and 1897 receipts have been obtained from manal plantations, viz. :—</p> <table><tr><td></td><td>RS.</td><td>A.</td><td>P.</td></tr><tr><td>1893 ..</td><td>..</td><td>..</td><td>..</td></tr><tr><td>1895 ..</td><td>..</td><td>..</td><td>..</td></tr><tr><td>1896 ..</td><td>..</td><td>..</td><td>..</td></tr><tr><td>1897 ..</td><td>..</td><td>..</td><td>..</td></tr><tr><td></td><td></td><td>13</td><td>0 0</td></tr></table> <p>and there has been no recovery since. Estimates for Rs. 1,140 for 1898-99 and Rs. 360 for 1899-1900 have been sanctioned for watchers to look after manal plantations, but it is explained that manal is planted in the bed of the river to prevent erosion and is not for sale! Credits were also traced in 1895 and 1897 on account of sale of the right of cutting grass in Rajjampet bungalow, but none since.</p>		RS.	A.	P.	1893 ..	..	..	..	1895 ..	..	..	..	1896 ..	..	..	..	1897 ..	..	..	..			13	0 0	9	G.O., No. 1316 W., dated 23rd May 1898.	1. The Executive Engineer might be asked to report on this point.	Item 1.—The Executive Engineer will submit a report on this point, and will also explain why it has taken a year to open out the register ordered in G.O., No. 1316 W., dated 23rd May 1898.
	RS.	A.	P.																										
1893 ..	..	..	..																										
1895 ..	..	..	..																										
1896 ..	..	..	..																										
1897 ..	..	..	..																										
		13	0 0																										
2	A sum of Rs. 62-5-4 appears due from Mr. Nicolas, Inspector of Police, for difference of rent for occupying the Jailor's quarters at Cuddapah. A recovery of 5 per cent. of his salary at Rs. 150 was made, but as the Government Order (No. 9 W., dated 6th January 1896) applies only to Inspectors drawing not more than Rs. 100 per mensem, the full rent of the quarters, viz., Rs. 13 per mensem as sanctioned in Superintending Engineer's No. 719, dated 7th February 1899, is recoverable.	10	Code I, X, 28 III, c. II.	2. The Executive Engineer might be instructed to recover the difference at an early date. If proper attention had been given to the audit notes from my office, the amount would have been recovered long ago.	Item 2.—The Superintending Engineer will take early steps to recover the rent due. The amount should have been recovered long ago.																								
3	<p><i>Cash and Treasury Accounts.</i></p> <p>The cash chest is an iron safe, but with only one key and is not imbedded in masonry.</p>	12	Code, II, I, 70.	3. The cash chest might be imbedded in masonry to ensure safety.	Item 3.—This suggestion will be carried out.																								

Result of Inspection by Mr. J. E. Lacey, Deputy Examiner of Accounts, of the Office of the Executive Engineer, Cuddapah Division,
III Circle, at Madanapalle, from 26th July to 1st August 1899—cont.

Serial No.	Irregularity or defect brought to notice.	Para- graph of report.	Relative Code rule or order.	Examiner's remarks.	Orders of Government.
1	2	3	4	5	6
4	<i>Cash and Treasury Accounts—cont.</i> The imprest of the Storekeeper was practically increased from Rs. 50 to Rs. 2,050 in April 1898 to enable him to meet the cost, and pay cash for railway and other charges on Cuddapah slabs sent to Mr. Somers-Eve at Ootacamund, but the increases were treated as cash from Treasury. Although the cheques were drawn in favour of the Storekeeper on the 1st and 14th April 1898, the actual payments by the Storekeeper were made on the 13th and 30th April 1898. The action of the Executive Engineer was practically an infringement of the Code rule on the subject.	14	Code, II, I, 63. Code, II, I, 44.	4. The transaction should have been treated in the manner laid down in the Code rules quoted.	Item 4.—The Executive Engineer's attention will be drawn to the Examiner's remark.
5	<i>Cheque Books.</i> A register was maintained in Form No. E. 74 since May 1899, but cheque books received and issued prior to 28th March 1899 were not known therein. Blank cheque books are kept in the cash chest in the custody of the head clerk. The treasury balances are often noted on the memorandum on back of counterfoil in pencil (<i>vide</i> cheque books Nos. 80982, 80214, 75704, 71108 and others) and in the following cases did not agree with the balance in the cash book :— 30th April 1899, Madanapalle Treasury Cheque book 1,618 13 9 Cash book 618 13 9 27th July 1899, Madanapalle Treasury Cheque book 2,383 6 10 Cash book 2,459 6 10 Special attention is invited to Public Works Department Code II, I, 95 and 96.	21	Code, II, I, 87 Code, II, I, 96	5. The Executive Engineer's attention will now no doubt be given to the Code rules quoted on the subject.	Item 5.—The Superintending Engineer will draw the attention of the Executive Engineer to the rules laid down in paragraphs 95 and 96, Chapter I, Volume II, of the Public Works Code.
6	The counterfoils of cheques Nos. 35 to 41 in cheque book No. 75704 were not initialled by the Executive Engineer, and the initials of the Executive Engineer and Sub-Divisional officer on the counterfoils are not dated as required in G.O., No. 308 W., dated 3rd February 1897.	22	G.O., No. 308 W., dated 3rd February 1897.	6. An Executive Engineer with a right perception of his risks would be very particular about the counterfoils of cheque books.	Item 6.—The Government endorses the Examiner's remarks.
7	<i>Imprest Accounts.</i> Disallowances from an imprest account are treated sometimes as an increase of the balance instead of being debited to "Miscellaneous Advances," contrary to Public Works Department Code II, I, 68. (Imprest account of M. R. Ry. C. R. Gopalasami Dikshadar, Overseer, dated 29th December 1898.)	23	Code, II, I, 68 ; Standing Order No. 153 of 1897.	7. When any item in the imprest account is open to objection, it should not be disallowed, but recouped and placed under miscellaneous advances, pending adjustment either by debit to some final head or by recovery from the imprest holder.	Item 7.—The procedure laid down in paragraph 68, Chapter I, Volume II, of the Code and Standing Order No. 153 of 1897 should be carefully observed.

8	Delays in recruitment have also been noticed Conductor J. H. Uiyetti, Tank Restoration Scheme, Imprest dated 11th January 1899, recouped 2nd February 1899. S. Srinivasa Aiyar, Overseer, Imprest dated 17th October 1898, recouped 31st October 1898.	25	Code, II, I, 69	8. The imprest should be recouped within the month, so as to ensure as many as possible of the month's transactions being included in the Divisional accounts. Delay in recouping signifies an unnecessarily large imprest, because with a barely sufficient imprest no delay would be possible. A needlessly large imprest means a looking up of Government money and an opening for serious irregularities.	Item 8.—The Superintending Engineer will see that these remarks receive due attention.
9	Works are sometimes carried out without estimate and appropriations— <i>vide</i> Divisional Objectionable Item statements. It seems necessary that, when work is carried out, the provisional sanction of Superintending Engineer or Government is always obtained before work is put in hand or expenditure incurred.	28	Code I, IX, 1	9. It is irregular to commence a work in the absence of a sanctioned estimate unless the work is very urgent, in which case the sanction of Superintending Engineer to put the work in hand should be obtained as required by Code rule quoted.	Item 9.—The attention of the Superintending Engineer will be drawn to paragraph I, Chapter IX, Volume I, of the Code.
10	The register maintained is incomplete inasmuch as bills sent in by subordinates are not recorded therein. The revised Form E. No. 66 showing the "date of completion of action in Division office" was not used.	30	G.O., No. 2873 W., dated 15th October 1892.	10. The object of the register is to prevent delay in payment, and unless it is properly maintained and frequently scrutinized by the Executive Engineer, it is of course useless.	Item 10.—The Superintending Engineer will see that this register is properly maintained.
11	The following delays are brought to notice :— A. Between dates of measurement and dates of bills .. 9 times. B. Between dates of bills and receipt in Division office. 8 " C. Between dates of receipt in Division office and dates of payment 21 "	31	Code, II, I, 112	11. It is desirable that delays in payment should be avoided as much as possible.	Item 11.—The Superintending Engineer's attention is called to this important matter. Prompt payment is the essence of good and economical work.
12	The following irregularities are brought to notice :— (a) The note of payment is not always signed by the Sub-Divisional officer (Book Nos. 5830, 5833 and 5146). (b) The reference to bill in which the quantities are entered for payment are not always given (Book Nos. 5833, 3976, 5814, 5860, 5817 and 5819), and as the rules require that no bill or certificate should be signed without thus crossing off the connected entry in the measurement book, this reference to the bill should be done at time of payment. (c) Corrections in column contents and columns 7 and 9 are not initialled (Book Nos. 3976 and 5860). (d) Pencil entries in column contents are not inked in (Book No. 3976). (e) Contractors do not always sign the measurement books— <i>vide</i> Chief Engineer Public Works Department No. 3645 C., dated 19th August 1898 (Book Nos. 5146, 3976, 7701 and 5859) and when they do sign they do not always enter above their signatures that they "accept all measurements and rates stated herein" as required by Chief Engineer Public Works Department memorandum quoted (Book Nos. 5860, 5829 and 5146). (f) The signatures of subordinates taking measurements are sometimes in pencil (Book Nos. 5829 and 5831). (g) Sub-Divisional office check measurements were not recorded on book No. 5859 (P. Ragava Reddi, contractor for Chintagutta tank.)	33	Code, II, I, 31, <i>et seq.</i> Note 2 on Form No. 6. Chief Engineer, Public Works Department, Circular No. 5447 C., dated 15th December 1897.	12. The measurement books being such very important records, too much care cannot be taken in maintaining them. All original measurements taken should be directly entered in the book and in no other. It seems necessary that the measurements made by the Sub-Divisional officer should, as far as possible, be checked by the Executive Engineer and the fact of such check measurements recorded in the book. Executive Engineer's attention might be invited to Chief Engineer Public Works Department Circular quoted.	Item 12.—Government agrees with the Examiner's remarks. Attention is drawn to the Chief Engineer's Circulars No. 5447 C., dated 15th December 1897, and No. 3645 C., dated 19th August 1898.

Serial No.	Irregularity or defect brought to notice.	Para-graph of report.	Relative Code rule or order.	Examiner's remarks.	Orders of Government.
1	2	3	4	5	6
20	<i>Tools and Plant.</i> The tools and plant in the head-quarters stores were counted by the Storekeeper on the 6th March 1898, and 15th to 20th March 1899. All important stores should have been counted by a member of the Engineer Establishment and the other stores by an Upper Subordinate or Sub-Divisional officer deputed by the Executive Engineer. The stores counted on 6th March 1898 require recounting. Overseer M. G. Singarachariar (who was in charge of the Rayachoti Taluk Catcherry) was dismissed (G.O., No. 775 W., dated 22nd March 1898) after he was transferred to the Karnool division, but the following tools are still shown as outstanding against him:— (1) Axes, pick 2 (2) Blocks, pulleys, double 5 (3) Jumpers, iron 1 (4) Lock, brass 2½ 2 (5) Mason's square, wooden 1 (6) Badge with belt 1 (7) Box, record 1 (8) Cash chest, wooden 1 (9) Chain for do. 1 (10) Cash chest 1 (11) Lock, Chubb's 3" 1 (12) Locks, country 5 (13) Table camp pieces 1 (14) Locks, pad iron big 2 (15) Locks, pad iron small 1 also a Mullin's Irrigation Manual (Executive Engineer's No. 941, dated 6th June 1899). Mr. Singarachariar was relieved by M.R. Ry. Overseer C. L. Venkatarasiah, but no information was forthcoming as to why the former did not hand over the tools at time of transfer. <i>Service Books.</i>	57 Code, II, I, 117 Code, II, II, 77 Code, II, II, 76	20. This erroneous procedure will doubtless be discontinued now that it is pointed out. 21. If there is no likelihood of the value of tools being recovered from the late overseer, orders might be issued for their being written off the returns.	Item 20.—The stores should be recounted. Item 21.—The Superintending Engineer will report on this matter.	
21		58			
22	Land statements are sometimes of old date. V. Nithyananda Madali, Sub-Engineer, 2nd grade, 26th March 1898; J. B. Kodrigues, Supervisor, 2nd grade, 28th April 1898; Sergeant R. S. Sheridan, Overseer, 1st grade, 27th January 1898, and others. Special attention is invited to rules 12 and 15 of the rules regulating the personal conduct of Government servants. The entries in Form B are to be revised year by year (if necessary) under initials of head of office (Executive Engineer) from statements to be furnished by the officer under rule 12. These rules do not appear to have been attended to.	61	G.O., No. 1889 W., dated 14th July 1899. G.O., No. 268 W., dated 28th January 1891.	22. The land statements referred to here are those prescribed in Government Orders quoted. These statements should show the particulars of all the landed property in which each Government servant is interested. The Executive Engineer's attention might be drawn to the orders quoted on the subject. (Signed) H. RAINIER, Offg. Examiner, Public Works Accounts.	Item 22.—The rules on this subject should be attended to. (Signed) W. B. DEWINTON, Secretary to Government.

Public Works (1899) Department.

CURRENT No. 6720

Order

From

No. 2439 W of 16.8.99 The Examiner P.W. Accounts,
Madras T Coorg

No. 999 A

Dated 15th August-1899.

Received 16-8-99

Registered Plus-wil? total

Enclosures others 13 1

Spare copies. 2 1

SUBJECT.

The Examiner submits a statement showing those items in the report of the inspection of the accounts of the Cuddapah Division which require the orders of Govt. These orders have been entered in the statement which is appended to these Proceedings. The Supty. Engr., III Circle, will see that the defects & irregularities brought to notice are promptly remedied, & that the reports called for are duly submitted.

Extracts from report of inspection of the Cuddapah Division made by Mr. J. E. Lacey Deputy Examiner — forwards for orders

To The Supts. Engr., III Circle
All other Supts./Engrs
The C. A. to Govt
" Suptt. of Works L.H.S.
" & P.W.A.

Rw. Hll 25/8 025428
Rd. 13/9
W. S. H.
H25/8-24/9.

BACK PAPERS.

FURTHER PAPERS.

Result of Inspection by Mr J. E. Lacey Deputy Examiner
 Buddapah Division III Circle at Madanapalle from

Irregularity or defect brought to notice	Para of Report	Relative Code rule or order
2	3	4
<p><u>Control over Revenue.</u></p> <p>There is very little regular revenue in the Division other than rents. A register in the form authorized in G.O. No. 1316 W dated 23rd May 1898 has recently (since May 1899) been opened out and records a credit of Rs 1-12-0 realized in that month on account of Sale of mangae produce. Steps should be taken to ascertain whether revenue is being realized from all the miscellaneous properties belonging to Government, as in 1893, 1895, 1896 & 1897 receipts have been obtained from nanaal plantations viz</p> <p>1893 Rs 351-5-0 1895 " 211-12-0 1896 " 15-0-0 1897 " 13-0-0</p> <p>and there has been no recovery since. Estimates for Rs 1140/- for 1898/99 and Rs 360/- for 1899/1900 have been sanctioned for Watchers to look after nanaal plantations but it is explained that nanaal is planted in the bed of the river to prevent erosion and is not for sale. Credits were also traced in 1895 and 1897 on account of sale of the right of cutting grass in Rajampet Bungalow, but none since.</p>	9	G.O. No 1316 W dated 23 rd May 1898

of Accounts, of the Office of the Executive Engineer
 26th July to 1st August 1899.

Examiner's remarks	Orders of Government
5	6
<p>1. The Executive Engineer might be asked to report on this point.</p>	<p>Item 1. The Ex. Engineer will submit a report on this point, & will also explain why it has taken a year to open out the register ordered in G.O. No 1316 W dated 23rd May 1898.</p>

2. A Sum of Rs 625-4 appears due from Mr. Nicolas, Inspector of Police, for difference of rent for occupying the factor's quarters at Buddapah. A recovery of 50% of his salary at Rs 150 was made, but as the G.O. (No 9W dated 6 January 1896) applies only to Inspectors drawing not more than 100 Rs per mensem, the full rent of the quarters viz Rs 134 per mensem as sanctioned in Superintending Engineer's No 419 dated 7 February 1899 is recoverable.

3. Cash and Treasury Accounts
The Cash Chest is an iron safe but with only one key and is not imbedded in masonry

4. The imprint of the Storekeeper was practically increased from Rs 50 to Rs 2050 in April 1898 to enable him to meet the cost, and pay cash for Railway and other charges on Buddapah slabs sent to Mr. Somers Esq at Ootacamund, but the increases were treated as cash from Treasury although the cheques were drawn in favour of the Storekeeper on the 1st and 14th April 1898, the actual payments by the Storekeeper were made on the 13th and 30th April 1898. The action of the Executive Engineer was practically an infringement of the code rule on the subject

2. The Executive Engineer might be instructed to recover the difference at an early date. If proper attention had been given to the audit notes from my office the amount would have been recovered long ago.

3. The Cash Chest might be imbedded in masonry to ensure safety

4. The transactions should have been treated in the manner laid down in the Code rules quoted.

Item 2
The Supty. Engineer will take early steps to recover the rent due. The amount should have been recovered long ago.

Item 3. This suggestion will be carried out.

Item 4 - The Ex. Engineer's attention will be drawn to the Examiner's remark.

5 Cheque Books

A register was maintained in Form No Epp, since May 1899, but cheque books received and issued prior to 28 March 1899 were not shown therein. Blank cheque books are kept in the Cash chest in the custody of the Head Clerk. The Treasury balances are often noted on the memorandum on back of counterfoil in pencil. vide Cheque Books nos 80982, 80214, 75704, 71108 and others and in the following cases did not agree with the balance in the cash books

30 April 99. Madanapatti Treasury Cheque Book 1618-13-9
Cash Book. 618-13-9

24 July 99. " Cheque Book 2393-6-10

Cash Book 2459-6-10

Special attention is invited to P.W.D. Code II. i. 95 & 96.

6 The counterfoils of cheques nos 35 to 41 in Cheque Book no 75704 were not initialed by the Executive Engineer and the initials of the Executive Engineer and Sub Divisional Officer on the counterfoils are not dated as required in G.O. No 308 W dated 3rd February 1897.

22 G.O. No 308 W dated 3rd February 1897

7 Imprest Accounts

Disallowances from an Imprest account are treated sometimes as an increase of

23

5 The Executive Engineer at Tintion will now no doubt be given to the code rules quoted on the subject.

Items

The Supty. Engr. will draw the attention of the Ex. Engineer to the rules laid down in paras 95 & 96, Chap I, Vol. II of the P.W. Code.

6 An Executive Engineer with a right perception of his risks would be very particular about the counterfoils of cheque books.

Item 6. The Govt. endorses the Examiner's remarks.

off the balance instead of being debited to
"Miscellaneous Advances" contrary to RWD
Code II-1-68
(Imprest account of M. R. Ry. Co. R.
Lypalacanis District Overseer dated
29 December 1898)

28 Code II-1-68
Standing Order
No 153 of 1897

8 Delays in reconpment have also been no-
ticed

26 Code II-1-69

Conductor J. H. Mlyett South Restoration Scheme
Imprest dated 11 January 99 Reconped 2nd Fe-
bruary 1899

S. Spivovos Anyan Overseer

Imprest dated 17 October 1898 Reconped
31st October 1898

9 Control over outlay

^{Sometimes}
Works are carried out without estimate
and appropriations vide Divisional Ob-
jectionable Item Statements. It seems
necessary that when work is carried
out the provisional sanction of Su-
perintending Engineer or Government
is always obtained before work is
put in hand or expenditure incurred

28 Code I IX-1

7. When any item in the imprest
account is open to objection
it should not be disallowed
but reconped and placed under
Miscellaneous Advances pend-
ing adjustment either by debit
to some final head or by re-
covery from the imprest holder.

8. The imprest should be reconped
within the month as to ensure
as many as possible of the month's
transactions being included in
the Divisional accounts. Delay
in reconpment signifies an
unnecessarily large imprest,
because with a barely sufficient
imprest no delay would be
possible. A needlessly large
imprest means a locking up
of government money and
an opening for serious irregu-
larities.

9. It is irregular to commence
a work in the absence of
a sanctioned estimate unless
the work is very urgent
in which case the sanction
of Superintending Engineer
to put the work in hand
should be obtained as
required by code rule
quoted.

Item 7 The procedure
laid down in para 68, Chap I,
Vol II of the Code & Standing Order
No 153 of 1897 should be
carefully observed.

Item 8 The Supty. Engr.
will see that these
remarks receive due
attention.

Item 9. The attention of the
Supty. Engr. will be drawn
to para 1, Chap IX, Vol. I of
the Code.

10

Register of Bills

The register maintained is incomplete in as much as bills sent in by subordinates are not recorded therein. The revised form C.F. 66 showing the "date of completion of action in Division office" was not used.

30

Genl 2873W
dated 15th
October 1892

11

The following delays are brought to notice

A Between dates of measurement

and dates of bills 9 times

B Between dates of bills and

receipt in Division office 8 - - -

C Between dates of receipt

in Division office and

dates of payment 21 - - -

31

Code II 112

12

Measurement Books

The following irregularities are brought to notice.

(a) The note of payment is not always signed by the Sub Division officer -

Books 5830, 5833, 5446.

(b) The reference to bill in which the quantities are entered for payment

are not always given Books 5833, 3946,

5814, 5860, 5814, 5819. and as the rules

require that no bill or certificate

should be signed without this crossing

off the connected entry in the measure-

ment books this reference to the bill

should be done at time of payment.

(c) Corrections in column Contents and

columns 7 & 9 are not initialled Books 3946, 5860

33

Code II-1. 31

et seq.

Note 2 on forms

No 6

Chief Engineer

Rev. Circular

No 5447 C

dated 15th

December 1897

10. The object of the register is to prevent delay in payment and unless it is properly maintained and frequently scrutinized by the Executive Engineer it is of course useless.

11. It is desirable that delays in payment should be avoided as much as possible.

12. The measurement books being such very important records too much care cannot be taken in maintaining them. All original measurements taken should be directly entered in the book and in no other. It seems necessary that the measurements made by the Sub Division officer should as far as possible be checked by the Executive Engineer and the fact of such check measurements recorded in the book. Executive Engineer's attention might be invited to

Item 10. The Supt. Engr. will see that this register is properly maintained.

Item 11. The Supt. Engineer's attention is called to this important matter. Prompt payment is the essence of good & economical work.

Item 12. Genl. fully endorses the Examiner's remarks. Attention is drawn to the Chief Engineer's Circular No 5447 C dated 15th Decr. 1897 & No 3645 C dated 19th August 1898.

(d) Pencil entries in column Contents are not inked in Book No 3946.

(e) Contractors do not always sign the measurement books vide Chief Engineer RWD No 3645C dated 19 August 1898 Book 5146, 3946, 4401, 15859 and when they do sign they ^{do} not always enter above their signatures that they "accept all measurements and rates stated herein" as required by Chief Engineer RWD memo quoted. Books 5860, 5829 & 5146.

(f) The signatures of subordinates taking measurements are sometimes in pencil Books 5829, 5831.

(g) Sub Divisional ^{office} Clerk checks measurements were not recorded on Book No 5859 (P. Rayappa Reddi Contractor for Chintagunta Tanks.)

(h) Measurements taken were not signed by the officer taking them Book 5819

(i) Corrections are not always attached Book 3946, 5830

(j) The measurements in Book No 5831 from pages 68 to 88 and taken on one day 11 November 1898 are all recorded in ink including contents and do not appear to be the original measurements taken on the spot. This remark applies also to Book No 5833.

13 In Measurement Book No 3946 pages 1 to 35 the measurements of the Roza, choti Taluk Cutcherry are entered, the amount of the bill is (rupees) - 1796-9-10 and the total work to date Rs 1692-15-4 against which Rs 2896-0-5 was paid. Overpayment Rs 1203-1-5 was recovered from the dues of the Contractor from other

to Chief Engineer RWD Circular quoted.

13. The Executive Engineer might be asked to report on this.

Item 13. The Supty. Engr. will submit a report on the matter.

other works and the balance Rs 141-8-1 (since reduced to Rs 125-3-1) credited to Deposit but no note was made in the Measurement Book to show how the overpayment was adjusted. In page 21 of the same book Mr. Murray the then Executive Engineer made a note that 2 items amounting to Rs 30/- should be recovered from Overseer. Singarachariar but the recovery is not traceable. The overseer was subsequently dismissed vide G.O. No. 745W dated 22nd March 1898.

14 In Measurement Book No 5814. 6 pages 35 are torn out. The Sub Division officer Cuddapah considers Overseer V. Veeraswamy Syngar to blame and the Executive Engineer has called for an explanation

15 A register of Measurement Books is 36 Code II. 1. 38 maintained in Form No. E. 74 but evidently not posted complete as several books III of 1885, IV & V of 1891, 1138 of 1893, VII of 1893, 871 of 1895 and others returned as completed books were not entered in the register

16 The test audit of completed measure- 38 Code II. 1. 38 ment books is rarely carried out vide G.O. No. 1613W dated 1st July 1895. This was also noticed in previous inspection report para 4(d)

14 Brought to notice of Government

report
Item 14 - A full explanation will be obtained & submitted for orders.

15 The register referred to should be maintained as laid down in code rule quoted

Item 15 - The rule laid down in para 28, chap I, Vol II of the P.W. Code should be carefully observed.

16 The attention of the Executive Engineer might be invited to the orders quoted on the subject which will no doubt receive attention now.

Item 16 - The Sdty. Engineer's ^{will} attention be drawn to this matter.

14 Register of Works and Work Abstracts
Restoration of Chintagunta Tanks
Estimate Rs 35000

44 Code I.VIII. 8
Code I. 112

Work is recorded against 2 subheads
not provided for in the Estimate.

Excavating a channel both in ordinary & rocky
Soil 1255.955 @ 7-8-0 = Rs 9419-6-0
Do 1274.224 @ 4-12-0 = Rs 6052-11-0

The work is stated to have been stopped
pending receipt and sanction to Revised
Estimate which is under preparation
in Executive Engineer's office.

In connection with this work, it may
be stated that it was first given out
to 2 piece work contractors (viz)

(1) P. Syed Hussain Saib &

(2) P. Ragasa Reddi (in his father's name)

and while the question of pricing
the rates was pending, the work was
stopped. The rates had to be entirely
revised and a through rate struck
for different portions of the work
and as this involved a specification
of quantity and work to be done
on specified tracks, at a uniform
rate, the piece work agreements were
altered to schedule rate contracts.

The schedule rate contracts amounted
to Rs 9564 in case of (1) & Rs 12285
in case of (2) and should not there-

fore have been accepted by Mr. Marim
the Executive Engineer vide Code I.VIII. 8

It was explained that as the pro-
cedure was approved by the Super-
intending Engineer and as the
specified work was completed, his
formal approval was not applied for.

14. Apparently the men
should have been treated
as regular contractors and
sanction of Superintending
Engineer obtained to the
going out of the contracts

Item 17. The sanction of the
Supy. Engineer should have
been obtained.

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The contractors have been finally settled up with and within their contract agreements, the official approval of Superintending Engineer should be obtained and recorded.

The accounts however of the contractors were not entered in the contractors schedule.

Work Slips

Work slips have not hitherto been submitted. This was also noticed in last inspection report para 17.

50 Code II. 170

Contract Accounts

Rs 38-8-8 was overpaid to K. Linga Reddi on "Repairing the Madagas well in Borcala" in February 1898 and arrangements are being made to recover the amount from sums due to him on the "Simhadripuram well repairs". The overpayment however was due to carelessness on the part of Accountant A. Balasundaram Pillay a bill was sent in for Rs 73-8-7 (page 84 of Measurement Book No 4643) but corrected and paid in Division office in November 1897 to Rs 112-1-3, the rate for new stone revetment being increased. The next bill in February 1898 was also paid in the Division office, but the suboverseer

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18. It is important that the Executive Engineer should keep the Superintending Engineer informed of all the excesses over the sanctioned limits for works; the form of work slip is for this purpose.

19. The Executive Engineer might be asked to report on this.

Item 18. This omission has been noticed in previous inspections of the Andrapah divisions. The rules in the Code (I, III, 43 & II, II, 170) should be strictly observed, & it should be explained why this has not been done.

Item 19. The Supt. Engr. will report on this matter.

who prepared the bill deducted only Rs. 73-8-7 as per Measurement Book which was not altered to agree with the first payment, nor did it contain any reference to the bill or Voucher etc. The error should have been detected in the Division office and further no reference to the first bill was made in the final bill although a previous payment was shown.

Tools and Plant

20. The Tools and Plant in the Head Quarters Stores were counted by the Storekeeper on the 16th March 1898, and 15th to 20th March 1899. All important stores should have been counted by a member of the Engineer Establishment and the other stores by an Upper Subordinate or Sub Divisional officer deputed by the Executive Engineer. The stores counted on 16th March 1898 require recounting.

57 Code II-i. 117
Code II. 117
Code II. 117

21. Overseer M. G. Singrachariar (who was in charge of the Royachoti Taluk Cutcherry) was dismissed (G.O. No. 775W dated 22nd March 1898) after he was transferred to the Kurnool Division, but the following tools are still shown as outstanding against him.

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- (1) Axes picks - 2
- (2) Blocks, pulleys double - 5
- (3) Jumpers iron - 5
- (4) Locks brass 2 1/2" - 1
- (5) Mason's square wooden - 2

20. This erroneous procedure will doubtless be disown. It is pointed out.

Item 20 - The stores should be recounted.

21. If there is no likelihood of the value of tools being recovered from the late overseer orders might be issued for their being written off the Returns.

Item 21 - The Supty. Engr. will report on this matter.

- (6) Badge with belt - 1
 (7) Boxes Record - 1
 (8) Cash Chest wooden - 1
 (9) Chain for do - 1
 (10) Cash Chest - 1
 (11) Locks Chubb's 3" - 1
 (12) Locks country - 5
 (13) Table camp pieces - 1
 (14) Locks pad iron bag - 2
 (15) do Small - 1

also a Mullins Irrigation Manual
 (Executive Engineer No. 941 dated 6th June 1899)
 Mr. Sengrachariar was relieved by
 Mr. R. Roy, overseer C. L. Nukatanaraiak
 but no information was forthcoming
 as to why the former did not hand over
 the tools at time of transfer.

Service Books

- 22 Land statements are sometimes of old date. 61 G.O. No. 1889 W.
 U. Vithyananda Moodli Sub Engineer 2nd dated 14 July
 grade 25th March 1893. 1890
 J. B. Rodriguez Supervisor 2nd grade 28th G.O. No. 268 W.
 April 1898 28 January 1891
 Sergt. R. S. Sheridan Overseer 1st grade
 24 January 1898 and others. Special
 attention is invited to rules 12 and 15
 of the Rules regulating the personal conduct
 of Government servants. The entries in Form B
 are to be revised year by year (if necessary) un-
 der initials of Head of office (Executive Engineer)
 from statements to be furnished by the officer
 under rule 12. These rules do not appear
 to have been attended to.

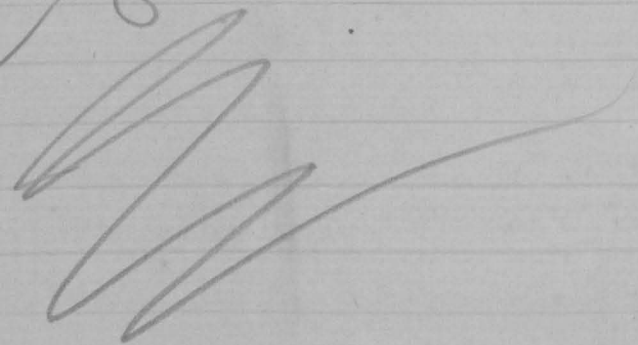
22. The land statements referred
 to here are those prescribed in
 G.O. quoted. These statements
 should show the particulars of
 all the landed property in
 which each government servant
 is interested.
 The Executive Engineer's atten-
 tion might be drawn to the
 orders quoted on the subject.

Item 22. The rules on this
 subject should be attended
 to.

H Rainier

Offg Examiner P.W. Accounts
 Madras 1009
 15.8.99

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KEEP-WITH

CURRENT No.

GOVT.
OF MADRAS. }

1898.

{ P.W.
DEPT.

EXAMINER, P. W. ACCOUNTS.

dated

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Madras, 15th August 1899.

OFFICE NOTE No. 999 ^A/_A

To

W.

I submit extracts from a report by Mr. J. E. Lacey, Deputy Examiner of an inspection by him of the office of the Executive Engineer, Cuddapah -- Division and I solicit the orders of Government in column 6 of the enclosed statement.

2. If the defects and irregularities brought to notice are promptly remedied the office will be in -- good order.

HR

Offg: C.

15/8/99