

Public Works (1899) Department.

✓ G.O., No.

2669 W

DATED

10 October 99

[Despatch Abstract.]

Inspection Report.

Orders on the ^{Inspector's} report ^{on} the accounts
of the North Arcot Division

Orders on the Examiner's — of the accounts
of the North Arcot Div

Orders on the Examiner's — of the account of the North Arcot division.

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper:—

Office-note from the Examiner, Public Works Accounts, dated Madras, 24th August 1899, No. 1036 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, North Arcot division. I solicit the orders of Government in column 5 of the enclosed statement.

2. The office is in good order.

ORDER—No. 2669 W., dated 10th October 1899.

With his office-note recorded above, the Examiner, Public Works Accounts, submits those items in the report of inspection of the accounts of the North Arcot division which require the orders of Government. These orders have been entered in the statement printed as an appendix to these Proceedings. The Superintending Engineer will see that necessary action is taken and that the reports called for are duly submitted. Government is glad to observe that the office is in good order.

(True Extract.)

Under Secretary to Government.

To the Superintending Engineer, IV Circle.
" other Superintending Engineers.
" the Consulting Architect to Government.
" the Superintendent of Works, Lighthouse Division.
" the Examiner, Public Works Accounts.
" the Chief Engineer for Irrigation, Tank Restoration Scheme.

Exd. T. K. Narayana Aiyangar.

Appendix to G.O., No. 2669 W., dated 10th October 1899.

RESULT of the Inspection by Mr. J. E. LACEY, Deputy Examiner of Public Works Accounts, of the Office of the Executive Engineer, North Arcot Division, at Vellore, from the 4th to 9th August 1899.

Serial No.	Irregularities or defects.	Relative Code rule or orders.	Examiner's remarks.	Orders of Government.
1	2	4	4	5
1	<p><i>Control over Expenditure.</i></p> <p>As a rule works are never begun without an estimate unless there is real urgency, but in cases in which estimates would be eventually sanctioned by the Executive Engineer himself, no report is made to the Superintending Engineer. The orders of Government on this view of the case seems necessary with reference to Public Works Department Code, Volume I, IX, 1, and the analogy of paragraph 39 of the same chapter.</p> <p><i>Check of Bills.</i></p> <p>The Executive Engineer seemed to have last seen the register on 16th Jan. 1899, but the intention of the orders issued in G.O., No. 2873 W., dated 15th Oct. 1892, with which the form was originally introduced, was that the book should be frequently inspected, otherwise it would fail of its purpose. During the past twelve months (1st August 1898 to 31st July 1899) there were noticed — Forty-three cases of delay over one month between date of measurement and date of bill; and Fifty-seven cases of delay over one month between date of receipt of bill in Division office and date of disposal by Accountant.</p> <p>Two extracts are enclosed.</p> <p><i>Measurement Books.</i></p> <p>Several old books issued in 1893, 1894 and 1895 have apparently not yet been returned to Division office. This should be insisted on—<i>vide</i> Public Works Department Code, II, I, 38. The following omissions or irregularities were noticed:—</p> <p>(a) Corrections were not always initialled (Books Nos. 6426, 7036, 6425, 6420, 4450, 6411, 4445, 4441, 4466).</p> <p>(b) Fact of payment by Sub-division officer was not signed by him (Books Nos. 6426, 5123, 6426, 4450, 6048, 6411, 6412, 3063), and the entry referring to cash book voucher was usually made by the clerk. In some cases no reference to voucher was given (Books Nos. 4445, 4441).</p> <p><i>Note.</i>—Under Public Works Department Code, II, I, 37, no contract certificate or bill should be signed without crossing off the connected entry in the measurement book and a reference made in the measurement book to the voucher in which the quantities are entered for payment. This should therefore have been done <i>at once</i> by the Sub-division officer at time of payment.</p> <p>Contractors when they sign a measurement book do not add above their signature the words "I accept all measurements and rates stated there in" as required by Chief Engineer's (P.W.D.) Circular No. 3645 C., dated 19th August 1898 (Book No. 6426).</p> <p>(c) Measurements not cancelled.</p> <p>(d) Contents or area were not inked in a few cases (Book No. 4450).</p> <p>(e) Test audit of completed measurement books required by G.O., No. 1613 W., dated 1st July 1895, condition (v), was not seen to (Books Nos. 6417, 5124, 5117, 5088).</p>	<p>P.W.D. Code, I, IX, 1 and 39. No. 916 W.; G.O., No. 1036 A./A. dated 20th March 1898.</p> <p>G.O., No. 2873 W., dated 15th October 1892.</p> <p>P.W.D. Code, II, I, 31 to 39, notes on Form No. 6; Chief Engr.'s (P.W.D.) Circular memos No. 5447 C., 15th Dec. 1897; No. 1922 C., 29th Mar. 1898; No. 3645 C., 19th Aug. 1898; G.O., No. 132 W., 16th Jan. 1894; G.O., No. 1698 W., 4th June 1892.</p>	<p>1. 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.</p> <p>2. 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.</p> <p>3. The measurement books being such very important records, too much care cannot be taken in maintaining them. The attention of the Executive Engineer might be invited to the rules quoted.</p>	<p>Items 1 to 4.—The remarks of the Examiner should receive the attention of the Executive Engineer. Government attaches the greatest importance to prompt payments, and the careful maintenance of measurement books.</p>

Serial No.	Irregularities or defects.	Relative Code rule or orders.	Examiner's remarks.	Orders of Government.
1	2	3	4	5
	Control over Revenue and other Receipts.			
4	A register in a form (modified) authorized in G.O., No. 1316 W., dated 23rd May 1898, is used. The lease for right of fishing in the Dusi tank ended on the 1st September 1898 and a fresh lease for 1899-1900 and 1901 has not yet been taken. In the part of the register for petty miscellaneous properties from which Government can look for revenue, no entries are made of the amounts actually realized. The register needs completion.	G.O., No. 1316 W., dated 23rd May 1898.	4. This point will no doubt receive the Executive Engineer's attention.	
5	Although Government in G.O., No. 869 W., dated 21st March 1899, have finally authorized recovery of certain rent (net amount due Rs. 128-15-9) from Mr. McCarthy, Forest officer, the amount was still unadjusted at the time of inspection. It was explained that recovery could not be effected owing to the officer's constant transfer.	G.O., No. 869 W., dated 21st March 1899.	5. The Executive Engineer might be instructed to report regarding these arrears and what steps have been taken for their recovery.	Item 5.—Immediate steps should be taken for the recovery of the amount and the fact of recovery should be duly reported.
6	Twenty-seven counterfoils of old cheque books over five years old were still with the Executive Engineer instead of being destroyed with Superintending Engineer's and Examiner's approval. This should be done at once. The certificate of count of cheques is not signed by the disbursing officer in each cheque book.	P.W.D. Code, I, VI, 41, note 2, section 38, P.W.D. Form 145.	6. The Executive Engineer's attention will no doubt be given to the Code rule quoted. The certificate of count of cheques on the fly leaf of the cheque book should be signed by the disbursing officer when the book is brought into use.	Items 6 and 7.—The Examiner's remarks will receive the Executive Engineer's attention.
7	Imprest accounts are not regularly closed towards the end of the month so as to ensure as many as possible of the month's transactions being included in the Divisional accounts.	P.W.D. Code, II, I., 69.	7. 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 locking up of Government money and an opening for serious irregularities.	
8	Cash Book. Mr. S. D. Pears, Executive Engineer, pays his salary every month partly by cheque on the Madras Bank and partly by cash contrary to P.W.D. Code, II, 57-A and 57-B, but it is explained that the cash payment is made from part of the cheque drawn from the treasury for payment of office establishment, and practically, therefore, not more than two cheques are drawn. As it is a question whether this meets the case and the intention of the Code rule quoted, the special orders of Government may be obtained.	P.W.D. Code, II, I., 57-A and 57-B.	8. Under the circumstances stated, Government may be disposed to allow the practice to continue.	Item 8.—The practice may be continued.
8½	There are no indications of all the entries in the cash book having been checked by the Executive Engineer as the cash book is not initialled by him under the last entry checked as required by P.W.D. Code, II, 58. It is a question whether if the requirements of paragraph II, I, 61, and Code II, II, 86, are complied with which are done in this division, anything further is necessary.	P.W.D. Code, II, I., 58 and 610 Code II, II, 35.	8½. The Code rules should be adhered to, including Code, II, I, 58.	Item 8½.—The Government agrees with the Examiner.
9	Work Abstracts and Register of Works. The work abstracts are prepared in the division for all works except for the Tirupathi water-works which is prepared by the Sub-divisional officer. Attention is invited to G.O., No. 518 W., dated 6th March 1895, wherein Government approved of work abstracts being prepared in Sub-divisional offices and submitted to Division office for scrutiny and (where necessary) completion in the Divisional office.	G.O., No. 2726 W., dated 30th September 1892, G.O., No. 518 W., dated 6th Mar. 1895, P.W.D. Code, II, I, 102.	9. The Executive Engineer's attention might be invited to orders quoted as regards the preparation of work abstracts in the Sub-divisional offices.	Item 9.—In view of the quantity of work that now has to be done by the Sub-divisional office, the Government is willing to leave the matter to the discretion of the Divisional officer.
10	In the nominal muster rolls the allocation of the cost against the quantity executed during the month (in Part III) for each sub-head as sanctioned, is not given and consequently in many cases, no quantities are entered in the work abstracts.	P.W.D. Code II, 1, 102.	10. The nominal muster roll being the initial record of the labour employed each day on each work, it is desirable that it should be posted correctly giving all the information required by the rule quoted for the preparation of work abstracts.	Items 10 and 11.—The Examiner's remarks should receive the Executive Engineer's attention.
11	In the following cases the postings in the work abstract seemed to have been incorrect and would have probably been avoided if the work abstract was prepared in the Sub-division office converting the old Jail buildings at Chittoor into Police lines, estimate Rs. 1,0150. February 1899.—Shifting tiles, cook-house, 1890, Rs. 30-3-4. This is debitable to a minor sub-head, vide detailed estimate, instead of which, the charge was made to roofing, estimate total 18,850 Rft. cost Rs. 754. Again voucher No. 54 piece-work Rs. 54 charged to— Brick in mud 47 9 3 Roofing 6 14 0 Grouped sub-head 6 7 3 Less arrears 54 0 0 Instead of— Old brick in mortar 16 5 4 Plastering 10 0 5 Grouped sub-head 34 1 6 Less arrears 6 7 3 54 0 0	P.W.D. Code II, 1, 102.	11. This point will no doubt receive the Executive Engineer's early attention. If the work abstracts had been carefully scrutinized, the irregularities brought to notice would have been avoided.	
	April 1899.—Same work— Entered in work abstract. As should be. RS. A. P. RS. A. P. Grouped sub-heads 203 5 4 401 10 6 Roofing 343 0 6 71 15 6 New brick in mud 99 12 0 99 12 0 Plastering 389 13 0 389 13 0 Old brick in mud 27 12 0 100 10 10 Coping 1,063 13 10 1,063 13 10			
	These erroneous postings ought to be set right and adjusted at once.			

Result of the Inspection by Mr. J. E. LACEY, Deputy Examiner of Public Works Accounts, of the Office of the Executive Engineer, North Arcot Division, &c.—cont.

Serial No.	Irregularities or defects.	Relative Code rule or order.	Examiner's remarks.	Orders of Government.
1	2	3	4	5
12	<i>Works Abstracts and Register of Works—cont.</i> Direct debits to sub-head "Contingencies" are made; this seems contrary to Examiner's Circular No. 38 of 1889, paragraph III.	Examiner's Circular No. 38 of 1889, and P.W.D. Code, I, XII, 20.	Item 12.—The Examiner's circular which has been approved by the Chief Engineer should be followed.	
13	The details for Rs. 5,189-2-8 spent in June 1899 were not posted in the register of works for the water-supply scheme for the town of Tirupati, and an item of Rs. 3,571-13-5 was charged to a temporary sub-head, "Differences between actual amounts debited and that for which details were furnished by Public Works Workshops."		Item 13.—The register of works should be completed as suggested.	
14	Workshops have not yet been introduced in the division. Notified also in paragraph 5 of Mr. Eicke's inspection report of 1896 (see G.O., No. 1363 W., dated 20th April 1896).	P.W.D. Code, II, II, 170, 154, and 389.	Item 14.—The Superintending Engineer's attention is called to this.	
15	<i>Materials at Site.</i> All materials received are charged off at once to sub-heads of works in the case of works the accounts of which are kept by sub-heads. This does not seem to be the procedure laid down or implied in P.W.D. Code, II, I, 103, and II, II, 162. The value of materials at site at end of March 1899 was Rs. 17,325.	P.W.D. Code, II, I, 103, and II, II, 162.	Item 15.—The procedure in the division appears to be in accordance with Code rules.	4
16	<i>Contract Accounts.</i> There are no regular contractors in the division. All are either piece-workers or petty contractors, but a detailed account of their transactions are recorded in the contractor's ledger. As this is not uniformly practised in all divisions, it seems necessary for Government to direct that this ledger be maintained in all cases, whether the men are called contractors or piece-workers. In the following cases piece-work agreements were not taken by the Executive Engineer:— <i>Name of piece-worker.</i> Kuppuswami Mudali Appadurai Mudali Ganji Reddi Anna Tiruvengadaswamy Mudali <i>Name of work.</i> [Converting the old Jail buildings at Chittoor into Police lines, estimate Rs. 10,150. Constructing an armoury, etc., for the South Indian Railway Volunteers at Pakala.	Code, II, II, 166 ..	Item 16.—The contractor's ledger will be maintained in all cases whether the men are contractors or piece-workers.	
17		Code, II, I, 112 ..	Item 17.—The Superintending Engineer should investigate this matter.	
18	The following item should be adjusted by debit to the Tirupati water-works and credit to deposits ordinary in terms of Superintending Engineer's No. 649 N.A., dated 13th November 1897. <i>Repairs 1,081-13-5</i> due to contractor O. Muniswamy Chetti, being amount due on work done on his old agreement executed prior to the transfer of the work to the Public Works Department. The contract was cancelled in April 1897 and no work has been done by him since March 1897. There are a number of items outstanding in the deposit schedule owing to the contractors disputing the sums admitted by the Executive Engineer:— <i>Rs. A. P.</i> 1. Narraiaswamy Mudali 70 7 6 2. G. Abboya Naidu 44 10 1 3. K. Abboola Naidu 1,249 6 6 4. Dharmaraya Mudali 109 5 4 Item No. 3 was referred to in paragraph 6 (2) of Mr. Eicke's inspection report of 1896 when early settlement was then anticipated.	P.W.D. Code, II, II, 167 and 204.	Item 18 and 19.—The Examiner's remark should receive the Executive Engineer's attention.	
19	<i>Establishment Work.</i> <i>Service Books.</i> The following require re-attestation (878 (b), Civil Service Regulations)— P. Venkatarangan Pillai, Clerk. T. Narraiaswami Mudali, Superintendent. T. Venkateshullum, Lascar. P. Muniswamy, Lascar. P. Venkataran, Aiyar, Clerk. Rampul Vella, Peon. M. K. Bresnahan, Supervisor. Conductor H. Slaney. Ranganatham, Superintendent. Krishnaswamy Mudali, Superintendent. The signature of employees in column 7 of the service books have not been taken in many cases. Attention is invited to Civil Service Regulations, article 882, wherein it is laid down that it is the duty of every officer to see that his own service book is properly kept up and arrangements should be made for subordinates to see and sign the entries in their service books.	Code, II, II, 204 ..	Item 19. Items outstanding in the schedule of deposits for more than three years should be credited to Provincial Revenue.	
20		Civil Service Regulations, article 878 (b).	Item 20 and 21.—The service books should be completed in the manner shown, and a report of such completion should be duly made.	
21		Civil Service Regulations article 882.		
22	The list of lands in possession of subordinates in form B requires to be brought up to date.	Rules regulating the personal conduct of Govt. servants (paras. 12 and 15). G.O., No. 1889 W., dated 14th July 1890. G.O., No. 268 W., dated 28th Jan. 1891. G.O., No. 918, Pension, dated 4th Dec. 1897 (G.O., No. 199 W., dated 25th Jan. 1898).	Item 22.—The register should be brought up to date.	
23	Impression of finger tips were not taken in service books examined.		Item 23.—The service books should be completed in the manner shown, and a report of such completion should be duly made.	

Read the following:—

Objection from the Examiner N° 1086 H 24. August 1899

*Statements
as an appendix*

10

Circulated to

H.E. the Government

ORDER.

No: 2669 W 210.109

*With Res Office Note recorded
above, the Examiner P.W. Accounts
Submits these items in the report
of inspection of the Accounts of
the North Arcot D^o which require
the orders of Govt. These orders
have been entered in the
Statement printed as an
appendix to these Proceedings
The Engr. Engineer will
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is taken and that the re-
ports called for are only
submitted. Govt. is pleased
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Office is in good
order*

*2nd 89. W. 1000
.. Other Engr. Engrs.
.. Engr. Engrs.
.. Engr. Engrs.
.. Engr. Engrs.
.. Chief Engr. Engrs.*

*P. W. 4.
1,000-18-7-99.*

Result of the Inspection by Mr. J. E. LACEY, Deputy Examiner of Public Works Accounts, of the Office of the Executive Engineer, North Arcot Division, &c.—cont

Serial No.	Irregularities or defects.	Relative Code rule or orders.	Examiner's remarks.	Orders of Government.
1	2	3	4	5
24	<i>Establishment Work—cont.</i> Service books—cont. Entries in service book require more care and attention, e.g., in the case of promotions to sub. pro tem, and temporary rank the total salary drawn is shown in column 4 and not 4 and 5, the extra pay being treated as acting allowances.	...	24. The attention of the Executive Engineer may be drawn to the rules quoted and he may be instructed to complete the service books an all respects and to report having done so.	Item 24.—The service books should be completed in the manner shown, and a report of such completion should be duly made.
25	<i>Travelling Allowance.</i> K. S. Doraswami Aiyar, Superintendent, was passed daily allowance for three days at 4 annas a day in March 1899—15th to 17th (Vul. Arunkam to Ranipet and back)—to meet the Medical officer at Ranipet to be reported on as he was ill, but the travelling allowance was not countersigned by the Medical officer as required by Civil Service Regulations, article 1249.	Civil Service Regulations, article 1249.	25. If the countersignature of the Medical officer could not be obtained, the Executive Engineer should be required to retrace the daily allowance already passed to the Superintendent.	Items 25, 26 and 27.—The Examiner's remarks should receive the Executive Engineer's attention.
26	<i>Security Deposits.</i> The present Storekeeper has not furnished security and this should be seen to at once. He was appointed in May 1899.	Code, I, IV, 10	26. This point will no doubt receive Executive Engineer's early attention.	
27	<i>Register of Buildings.</i> The cost of the Collector's catchery at Chittoor Rs. 18,225 shown therein, requires revision. It is very essential that this register be complete in all respects.	Code, I, VII, 73	27. It is suggested that the register be revised and brought up to date.	
28	<i>Vellore Sub-Division Office.</i> The Sub-divisional officer was not present during the inspection and the cash balance and counterfoils of current cheque books could not therefore be examined.	...	28. Brought to notice of Government	Item 28.—The Examiner will report whether due notice of inspection was given to the Sub-divisional officer by the Deputy Examiner.
29	Cheques are drawn out by the Sub-divisional officer himself or by the clerk in his presence, but the initials of the Sub-divisional officer in the counterfoils are not dated, nor is his signature to his certificate of count of cash in his cash book.	G.O., No. 308 W., dated 3rd February 1897.	29. The Sub-divisional officer's attention will no doubt be given to the order quoted.	Item 29.—The Inspecting officer's remarks should receive attention.
30	Peace-worker K. Munisami Mudaliar carried out some work for Meeragunta tank and measurements were taken by Overseer M.R. Ky. Natesa Aiyar in August 1897, but payment was not made until the 18th February 1898.	Code, II, I, 112	30. It is desirable that delays in payment should be avoided as much as possible. It was apparently unnecessary to re-post the measurements after they had been already recorded in a measurement book.	Item 30.—Such great delay in making payment should be avoided in future.
31	All measurements of this work (Book No. 4466, page 10) are in ink and the Overseer's signature is dated 22nd November 1897, although the date of measurement was 9th August 1897. The entries were re-posted from Book No. 3866.	...	31. It is desirable that the book should occasionally be examined by the Sub-divisional officer. His clerks should check the accuracy of the account as often as service labels are bought.	Item 31.—The Examiner's remarks should receive attention.

Account of Service Labels.

There is no evidence of this book having been seen by the Sub-divisional officer.

24th August 1899.

(Signed) H. E. LACEY,
Offg. Examiner, P.W. Accounts, Madras.

Works (1899) Department.

CURRENT No. 7036

From

The Examiner P.W. Accounts
Madras Hoong

No. 1036 $\frac{A}{A}$

Dated 24th August 1899.

Received

Registered

Enclosures

Spare copies.

SUBJECT.

Extracts from the report of
inspection made by M. J. E. Lacey
Dy. Examiner, of the office of
The Eng. Eng. North Arcot Dy.
— forwards for order —

Order

Handwritten notes:
1/9/99
v

OLS 488
29/10

Handwritten notes:
1/9/99

BACK PAPERS.

FURTHER PAPER

No.	Date.
2880 C	23-6-99
1040 W	13-4-99
869 W	21-3-99
789 C	3-2-99
	4-11-99

No.	Date.
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Report of the Inspector of the North-West Division at Bolton 1899

of the Inspector of the North-West Division at Bolton 1899

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Result of the inspection by Mr J. E. Lacey Deputy Engineer North Arcot Division at Vellore from the

Serial No.

Irregularities or defects.

1

2

1. Control over Expenditure. As a rule works are never begun without an Estimate unless there is real urgency but in cases in which Estimates would be eventually sanctioned by the Executive Engineer himself no report is made to the Superintending Engineer. The orders of Government on this view of the case seems necessary with reference to P.W.D. Code Volume 1, IX.1 and the analogy of para 39 of the same Chapter.

2. Checks of bills

The Executive Engineer seemed to have last seen the Register on 16th January 1899, but the intention of the orders issued in G.O. No. 2873 W dated 15 October 1892 with which the form was originally introduced, was that the book should be frequently inspected otherwise it would fail of its purpose. During the past 12 months (1st August 1898 to 31st July 1899) there were noticed

43 cases of delay over 1 month between date of measurement and date of bill.

and

57 cases of " " between date of receipt of bill in Division office and date of disposal by Accountant

Two extracts are enclosed

Examiner of Accounts of the Office of the Executive Engineer
4th to 9th August 1899

Relative
Code Rule
or Orders

Examiner's Remarks

orders of
Government

3

4

5

P.W.D. Code

I X. 1 & 39

G.O. No. 916 W

dated 20th

March 1888

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.

Items 154

The Remarks of the Examiner which are concerned in Government should receive the sanction of Ex. Engineer

G.O. No. 2873 W

dated 15 October

1892

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

The delay has been explained

These delays are explained in Statement B attached so far as they apply to Divisional Office

Govt attach the greater importance to prompt payment, & the careful maintenance of books

410 #

410 #

3 Per

3 Measurement Books

Several old books ^{issued} in 1893, 1894 and 1895 have apparently not yet been returned to Division office. This should be insisted on. vide PWD Code II 38. The following omissions or irregularities were noticed.

(a) Corrections were not always initialled. Books Nos 6426, 7036, 6425, 6420, 4450, 6411, 4445, 4441, 4466.

(b) Fact of payment by Subdivisional officer was not signed by him. Book 6426, 5123, 6425, 4450, 6048, 6411, 6412, 3063. and the entry referring to Cash Book Voucher was usually made by the clerk. In some cases ^{no} reference to voucher was given. 4445, 4444.

Note - Under PWD Code II 37. No contract certificate or bill should be signed without crossing off the connected entry in the measurement book and a reference made in the measurement book to the voucher in which the quantities are entered for payment. This should therefore be done at once by the Sub Divisional officer at time of payment.

(c) Contractors when they sign a measurement book do not add above their signature the words "I accept all measurements and rates stated therein" as required by Chief Engineer PWD Circular No 36450 dated 19 August 1898 - Book No 6425.

(d) Measurements not cancelled. This was not done as a rule by Sub Divisional officer. Temporary water tanks.

(e) Contents or area ^{were} ~~not~~ not initialled in a few cases. Book 4450.

(f) Test audit of completed measurement books required by G.O. No 1613 W dated 1st July 1895 condition (v) was not seen to. Books No 6414, 5124, 5114, 5098.

4 Control over Revenue and other receipts

A Register in a form (modified) authorised in G.O. No 1316 dated 23rd May 1898 is used -

5 Bm

PWD Code

II 31 to 39

Notes on Form

Note

Chief Engineer

PWD Circular

memoranda

No 5447 C dated

15 December 1899

19th March 1898

29 March 1898

36450 dated

19 August 1898

G.O. No 1613 W

dated 16 July 94

G.O. No 1698 W

dated 4 June

1892

3

The measurement books being such very important records, too much care cannot be taken in maintaining them. The attention of the Executive Engineer might be invited to the rules quoted.

6 Bm

The lease for right of fishing in the Darsi Tank ended on the 1st September 1898 and a fresh lease for 1899, 1900, 1901 has not yet been taken. In the part of the register for petty miscellaneous properties from which Government can look for Revenue no entries are made of the amounts actually realised. The register needs completion.

5 Arrears of rent due. Although Government in G.O. 869 W dated 21st March 1899 have finally authorised recovery of certain rent (net amount due Rs 128-15-9) from Mr. M. Arthy Forest Officer the amount was still unpaid at the time of inspection. It was explained that recovery could not be effected owing to the officers constant transfer.

6 Cheque Books. 24 counterfoils of old cheque books over 5 years old were still with the Executive Engineer instead of being sent with Superintending Engineer's and Examiner's approval. This should be done at once. The certificate of count of cheques is not signed by the disbursing officer in each cheque book.

4 7 Imprest Accounts Imprest accounts are not regularly closed towards end of the month so as to ensure, as many as possible.

4 G.O. no 1316 W dated 23rd May 1898 This point will no doubt receive the Executive Engineer's attention.

G.O. no 869 W dated 21st March 1899 5 The Executive Engineer might be instructed to report regarding these arrears and what steps have been taken for their recovery.

Item 5. Immediate steps should be taken for the recovery of the amount and the fact of recovery should be duly reported.

RWD Code I VI 41 note 2 338 RWD Form 145 6 The Executive Engineer's attention will no doubt be given to the code rules quoted. The certificate of count of cheques on the fly leaf of the cheque book should be signed by the disbursing officer when the book is brought into use.

Items 6 & 7. The Examiner's remarks will receive the Executive Engineer's attention.

RWD Code II. i. 69 7 The imprest should be reconciled within the month so as to ensure as many as possible.

8 Mr

of the month's transactions being included in the Divisional accounts.

23

8 Cash Book.

Mr S D Pears Executive Engineer pays his salary every month partly by cheque on the Madras Bank and partly by cash contrary to P.W.D. Code II II 57A and 57B but it is explained that the cash payment is made from part of the cheque drawn from the Treasury for payment of office Establishment and practically therefore not more than 2 cheques are drawn. As it is a question whether this meets the case and the intention of the Code rules quoted, the special orders of Government may be obtained.

8 1/2

There are no indications of all the entries in the Cash Book having been checked by the Executive Engineer as the Cash Book is not initialed by him under the last entry checked as required by P.W.D. Code II I 58. It is a question whether if the requirements of para II I 61 and Code II II 36 are complied with (which are done in this Division) anything further is necessary.

9 Mr

as possible of the month's transactions being included in the Divisional accounts. Delay in payment signifies an unnecessarily large impact caused with a barely sufficient impact. No delay would be possible if needlessly large impact means a loosening up of government money and an opening for serious irregularities.

8

P.W.D. Code

II II 57A &

57B

Under the circumstances stated Government may be disposed to allow the practice to continue.

X This practice obtains in the Secretariat.

Item 8. The practice may be continued.

P.W.D. Code

8 1/2

II I 58 & 61

II II 36

The Code rules should be adhered to, including Code II I 58.

Item 8 1/2

The Govt agrees with the Examiner.

10 Mr

9 Work abstracts and Register of works

The work abstracts are prepared in the Division for all works except for the Jarnipati water works which is prepared by the Sub Divisional offices. Attention is invited to G.O. No. 578 W dated 16th March 1895 where in Government approved of work abstracts being prepared in Sub Divisional offices and submitted to Division office for scrutiny and (where necessary) completion in the Divisional office.

10 In the Nominal Muster Rolls the allocation of the cost against the quantity executed during the month (in Part III) for each subhead as sanctioned, is not given and consequently in many cases, no quantities are entered in the Work Abstracts

11 In the following cases the postings in the Work Abstract seemed to have been incorrect and would have probably been avoided if the Work Abstract was prepared in the Sub Division office

Converting the old Jail Buildings at Chittoor into Police Lines - Estimate No. 10150

February 1899. Shifting tiles Cook House 1890 - Rs 30-3-4

this is debitable to a minor subhead, vide detailed

Estimate, instead of which, the charge was made to

Roofing Estimate total 10,850 Rft. cost Rs 754

Again ^{Voucher} No. 54 Piece work Rs 54/ charged to

Rs 30/-

11 Pm

G.O. No. 2726 W

dated 30 Sept

number 1892

G.O. No. 578 W

dated 6 March

1895

P.W.D. Code II

I 102

Notes 7 x 14

on form No. 2

P.W.D. Code

II I 102

9 The Executive Engineer's attention might be invited to orders quoted as regards the preparation of work abstracts in the Sub Divisional offices.

10 The Nominal muster roll being the initial record of the labor employed each day on each work, it is desirable that it should be posted correctly giving all the information required by the rule quoted for the preparation of work abstracts

11 This point will no doubt receive the Executive Engineer's early attention. If the work abstracts had been carefully scrutinized, the irregularities brought to notice would have been avoided.

Item 9. In view of the quantity of work that has to be done by the Sub Divisional Office, the Govt is willing to leave the matter to the discretion of the Divisional Office.

Item 10 & 11 The Examiners Remarks should receive the attention of the Engineer.

10

1/2 1/2

Rs 264

Brick in mud Rs 47-9-3
 Roofing Rs 6-14-0
 Grouted Subheads Rs 6-0-0 60-4-3
 less areas 6-4-3 Rs 54/

instead of

Old Bricks in mortar Rs 16-5-4
 Plastering Rs 10-0-5
 Grouted Subheads Rs 34-1-6-60-4-3
 less areas 6-4-3 Rs 54/

April 1899 Same work

Entered in work abstract as shown by

	Rs A P	Rs A P
Grouted Subheads	203-5-4	401-10-6

Roofing	343-0-6	71-15-6
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New brick in mud	99-12-0	99-12-0
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Plastering	389-13-0	389-13-0
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Old Brick in mud	27-12-0	"-"-
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Coping	"-"-	100-10-10
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1063-13-10	1063-13-10
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These erroneous postings ought to be set right and adjusted at once.

12 Direct debits to subheads Contingencies are made, this seems contrary to Examiner's Circular 38 of 1889 para III

Examiner's Circular 38 of 1889 and Circulars I 24-20 3711 of 89

12 Charges on account of any additional items not provided for in the estimate should be shown in the accounts of the work as a separate item with San. permitting Engineer's sanction, if necessary, a note being made to the effect that the cost should be met from the provision for contingencies.

Item 12 Re Examiner's Circular which has been approved by the Chief Engineer should be followed.

14/Pr

13 The details for Rs 5189.28 spent in June 1899 were not posted in the Register of works for the water supply scheme for the town of Turupaki and an item of Rs 3541-13-5 was charged to a temporary subhead

"Differences between actual amounts debited and that for which details were furnished by P.W. Workshops"

14 Work slips have not yet been introduced in the Division. Noted also in para 5 of Mr. Cick's inspection report of 1896. See Govt No 1363W dated 29th April 1896.

15 Materials at Site

All materials received are charged off at once to Sub Heads of works in the case of works the accounts of which are kept by sub heads. This does not seem to be the procedure laid down or implied in P.W. Code II I 103 and II II 162

The value of materials at site at end of March 1899 was Rs 17,325

13

The Executive Engineer might be instructed to obtain the necessary details and complete the Register of works.

P.W. Code II

II 170 154 &

III 389

14 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 slips is for the purpose.

P.W. Code

II I 103

II II 162

15. In cases where materials are purchased on a large scale it would be well to debit their cost to the suspense head 'Materials at Site' until they are actually utilised in view to avoid complications in accounting.

Materials charged off direct are apt to be used on some other work or to be lost sight of, so that where there is a large quantity of them, an account should be maintained

16 Pr

Item 13

The Register of works should be completed as shown by list.

Item 14. An

explanation should be submitted as to why work slips have not been introduced into the Division. The Superintending Engineer is asked to take care to the

Item 15. Re

Code rule quoted should be followed. The procedure in the Division appears to be in accordance with Code Rule.

16. Contract Accounts

There are no regular contractors in the Division. All are either Piece workers or Petty Contractors, but a detailed account of their transactions are recorded in the Contractors ledger. As this is not uniformly practised in all Divisions it seems necessary for Government to direct that this ledger be maintained in all cases, whether the men are called Contractors or Piece workers.

17. In the following cases Piece work agreements were not taken by the Executive Engineer.

Name of Piece worker	Name of work
Kuppaswami Mondly.	Converting the old jail building at Chittoor into Police Lines

Estimated 10150

Name of Piece worker	Name of work
Appadorai Mondly	do
Ganji Reddy	Constructing an armoury for the South Indian Railway volunteers at Pakala

Anna Tiruvengadai
Savany Mondli.

do

18. The following item should be adjusted by debit to the Tirupati Water Works and credit to Deposits or ordinary in terms of Superintending Engineer's No 549 NA dated 13 November 1897.

Code II 4166 When running accounts are kept

the transactions should be recorded in the Contractors ledger. This ledger should be used freely. It is - if occasionally signed by the contractor or piece worker, an authentic record of each man's past claims against Government and unless some such record is maintained confusion may easily arise.

Code II 712

17. The Executive Engineer will not doubt explain why agreements were not taken in the cases brought to notice.

Item 16

The Contractors ledger will be maintained in all cases whether the men are Contractors or piece workers.

Item 17

The Executive Engineer should explain why agreements were not taken in the cases brought to notice. The Supt. Engr. should insert this in the letter.

18 Mr

26 =

R2 1081-13-5 due to Contractor S. Munniswamy Chetty being account due on work done on his old agreement executed prior to the transfer of the work to the RWD. The contract was cancelled in April 1894 and no work has been done by him since March 1894.

19 There are a number of items outstanding in the Deposit schedule owing to the contractors disputing the sums admitted by the Executive Engineer.

1. Nannaswamy Moodli. No. 40-4-6
2. G. Abbey Naidu. No. 44-10-1
3. K. ^{Abboolu} Naidu. No. 1249-6-6
4. Dharmaraya Moodli. No. 109-5-4

Item No 3 was referred to in para 6(2) of Mr. Ecker's inspection report of 1896 when early settlement was then anticipated.

Establishment work.

20 Service Books

The following require reattribution 878(b), Civil Service Regulations.

P. Venkatarangam Pillay Clerk

J. Nannaswamy Moodli. Superintendent

J. Venkatchelham, Lascar

P. Munniswamy, Lascar

P. Venkatarama Iyer, Clerk

Rampul Vellu, Peon

M.R. Breenaham, Supervisor

Conductor H. Stanley

Ranganatham, Superintendent

Krishnaswamy Moodli, Superintendent.

This was noticed also during Mr. Walther's inspection in 1895

19 Nov

RWD Case 18. The Executive Engineer might be instructed to carry out the necessary adjustment. The Engineer's remarks should receive the Ex. Engineer's attention.

Costs II ii 19. Items outstanding in the schedule of deposits for more than 2 years should be credited to Provincial Revenue.

Civil Service 20, 21 & 24. The attention of the Executive Engineer may be drawn to the rules article 878(b), quoted and he may be instructed to complete the service books in all respects and to report having done so.

23
Items 20, 21 & 24
The service books should be completed in the manner shown, and a report of such completion should be duly made.

20 Nov

21 The signature of employees in column 4 of the Service Books have not been taken in many cases. Attention is invited to Civil Service Regulations article 882 wherein it is laid down that it is the duty of every officer to see that his own service book is properly kept up and arrangements should be made for subordinates to see and sign the entries in their Service Books.

22 The List of Lands in possession of subordinates in Form 13 requires to be brought up to date.

23 Impression of finger tips were not taken in service books examined.

24 Entries in Service book requires more care and attention. In the case of promotions to sub-protem and temporary rank the total salary drawn is shown in column 4 and not 4 and 5, the extra pay being treated as acting allowances.

Civil Service Regulations article 882

Rules regulating 22. The Executive Engineer's attention might be drawn to the orders quoted and to the necessity for early completion of the list. Para 22 The Register should be brought up to date.

Go. Pension Department No 918 dated 14 December 99 (P.W. G.W. 1999) dated 25 Jan 1898) 23. The attention of the Executive Engineer might be drawn to the orders quoted, which should receive early attention.

22 Br

25 Travelling allowance

K.S. Doraswamy Iyer ^{Supdt} was passed daily allowance for 3 days at Rs 5 a day in March 1899 - 15th to 17th (Dullarant from to Ranipet and back) to meet the Medical officer at Ranipet to be reported on as he was ill but the travelling allowance was not countersigned by the Medical officer as required by Civil Service Regulations Article 1249. In the case of Railway journeys the time is not as a rule given.

26 Security Deposits

The present Storekeeper has not furnished security and this should be seen to at once. He was appointed in May 1899.

27 Register of Buildings

The cost of the Collector's Cutcherry at Chittoor Rs 18225 shown therein, requires revision. It is very essential that this register be complete in all respects.

Nellore Subdivision Office

28 The subdivisional officer was not present during the inspection and the cash balance and counterfoils of current cheque books could not therefore be examined.

25. Civil Service. If the countersignature of the Medical officer could not be obtained the Executive Engineer should be requested to countersign the daily allowance already passed to the Superintendent. The attention of the Executive Engineer might be drawn to the note at foot of Form 2422.

26. Code I 11. This point will no doubt require Executive Engineer's early attention.

27. Code I 11 43. It is suggested that the Register be revised and brought up to date.

28. Brought to notice of Government.

Item 25 & 26. The Examiner should receive the Ex. Engineer's attention.

Item 27. The Examiner should be requested to be revised & brought up to date.

Item 28. The Examiner will report whether the cash balance was given to the Subd. Officer by the Dy. Examiner.

25 29 Cheques are drawn out by the Sub Divisional officer
personally or by the clerk in his presence but the
initials of the Sub Divisional officer in the counter
foots are not dated nor is his signature to the
certificates of count of cash in the Cash Book

30 Pieceworker K. Munesami Madallur carried out
some work for Keralagunta tank and measure-
ments were taken by Overseer M. R. By. Natesa
Iyer in August 1897 but payment was not made
until the 18th February 1898.

26 All measurements of this work (Book No 4466 pages)
are in ink and the Overseer's signature is dated
22nd November 1897 although the date of measure-
ment was 9th August 1897. The entries were
reposted from book No 3866.

31 Account of Service Labels

29 There is no evidence of this book having been seen
by the Sub Divisional officer

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29 The Sub Divisional officer
dated 3rd February 1898
to the order quoted.

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

It was apparently unnecessary
to report the measurements after
they had been already recorded in
a measurement book

31 It is desirable that the book should
occasionally be examined by the
Sub Divisional officer. His clerk
should check the accuracy of
the account as often as service
labels are brought.

K. Ramin
Offg Examiner P.W. Accounts
Madras & Coorg
26 Mr
24.8.98

Item 29. The
inspecting
Officer's remarks
should receive
attention.

Item 30. The
delay in
making the
payment
should be
explained.

Such great
delay in making
payment
should be
avoided in
future

Item 31. The
Examiner's
remarks
should re-
ceive attention.

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13.9.98
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Cly.

Extract from the Register of Bills maintained in North Arcot Division office showing the delay over one month between date of measurement & date of bill from 1-8-98 to 31-7-99.

Name of Contractor or Piecework	Amount of Bill	Date of measurement	Date of bill	Remarks
V. Menicka chetty - N° 4 Peddagamani Cheruvu tank	49	12832.98	17-3-98	
Vajravelu mudi - Repairs to the Post office Palmaner	2	12816-5-98	27-7-98	
V.C. Mungesa mudi - Constructing Koudam to Vellam tank	165	4927-4-98	not given	
Ramalinga Iyengar - Mulluvadi tank	3	2224-7-98	19-7-98	
Balakrishna Godayar - Repairing meluvah tank	106	14129-7-98	27-9-98	
Kajee Mahomed Jaffer saib - Poontandalam tank	15	41116-5-98	3-6-98 5-10-98	
G. Balakrishna mudi - Tetter Cheros tank	18	15419-7-98	3-11-98	
V. Muniawamy mudi - Repairing Pension pay office at Ramipet	9	821-2-98	10-11-98	
Vajiravelu mudi - N° 2 Veerala cheros tank	30	530-7-98	3-11-98	
V.C. Mungesa mudi - Repair to Vetravathi tank	52	4926-1-98	9-11-98	
Gopala mudi - N° 29 Vanam Cheros tank	22	8525-8-98	27-10-98 15-11-98	
K. Nagalinga chetty - Repairing Pension pay office at Arni	35	11419-8-98	19-8-98 24-11-98	

Name of Contractor or Piece worker.	Amount of Bill	Date of measure- ment	Date of bill	Remarks
and avaramoorthyreddy- Repairs to Parachur tank	13 7 4	28-8-98	4-12-98	
Greeninasa muros.- Constructing sluice in Thorayur Chan- -nel.	255 11 11	27-10-98	2-12-98	
ceerasawmy - Annual maintenance of Ka- -Veripak surplus Chan- -nel	16 11 10	7-8-98	11-12-98	
Rajabadar muros - do-	8 7 10	do	do	
Sulramania sastry - do- Palar anicut	335 7 4	29-9-98	19-11-98	
Sadasina muros - Im- provements to avakur Channel	6	3-7-97	12-12-98	
Abdulayyee Khan - Karivedu Kolathur Channel	563 5 6	28-10-98	22-11-98	
-do- do- Improvements	62 13 6	-do-	do	
Appasawmy Mudr. - Ann- -ual large tank	17 0 6	31-10-98	9-1-99	
Latchurana muros - La- -trine for the Board Training School at Ranipet		1-11-98	9-2-99	
Appadomai mudr - Repair- -ing aqueduct across Kolathur Karam Chan- -nel &c		1-8-98	12-2-99	

Name of Contractor or Piece worker.	Amount of Bill	Date of measure- ment	Date of bill	Remarks
Appadomai Mudr - Sluice & dam in Red -divalam channel		7-8-98	12-2-99	
Meeramaydeen Sahib- stopping leakage in Kilkodangolam	98 7 8	25-1-99	8-3-99	
Balesmudra mudr. - Pe- -rumpalai tank	26 7 10	16-1-99	8-3-99	
Appasawmy Mudr - Repairs to Sub Magis- -trate's Cutcherry to- -Konam.	9 7 0	3-3-99	22-4-99	
Marthanda Iyer - Re- pairs to the Head as- -sistant Collector's bungalow Ranipet	4 7 7	6-3-99	22-4-99	
Greeninasa Reddy - Con- -structing 2 Cement pipe sluices in Pella- -tungal tank	14 2	23-3-99	24-4-99	
-do- Repairs to -do-	10 14 10	-do-	do	
Gangathara muros - Re- -pairs to Channel supplying Inambak- -kam tank	23 6 2	18-2-99	25-4-99	

Extract from the Register of Bills maintained in North West Division office showing the delay over one month between date of receipt of bill in Divisional office + date of disposal by accountant from 1-8-98 to 31-7-99.

B

Name of Contractor or Pice worker	Amount of Bill	Date of receipt in Div. office	Date of disposal by accountant	Remarks
G. Balakrishna Iyengar - N° 1. Thalimmi - Ayari oddu Channel	30 122	1-8-98	2-9-98	Under reference as to discrepancies.
D. Raghavendra Row - N° Tenkata - Pathi Chervu	110 - 1	1-8-98	2-9-98	Under reference, hence delay
V. Manicka Chetty - N° 4. Peddagana - ni Chervu Tank	49 138	1-8-98	3-12-98	Delay due to the bill being under reference.
V. N. Pachiappa Iyengar - N° 20. Nagi - ni Chervu Tank	81 994	8-98	24-9-98	- do - do -
A. Krishnaswamy Pillay - Mosam - thangal Tank	34 809	8-98	12-9-98	} Delay due to the estimate being awaited from the sub Divisional officer.
- do - repairs	32 23	do	do	
- do - Vadugapatty Tank	71 18	do	do	
- do - Kadili Tank L.L. sluice	258 154	do	do	
- do - H.L. sluice	109 39	do	21-9-98	Delay due to the bill being under reference.
Gyanna Kaiiar - Thandappanthangal Tank	37 51	do	12-9-98	} Delay due to the estimate being awaited from sub Divisional officer.
- do - Kodiyambakam Tank	23 127	do	do	
- do - Thandappanthangal Tank	87 22	do	25-10-98	Delay due to bill being under reference. Vide Gl. N° 2627 S.D. 9 21-10-98 Bill sent to sub Divisional officer on 26 th
Sathurama Iyer - Singathangundil Tank	59 249	8-98	12-9-98	Delay due to the estimate being awaited from the sub Divisional officer.
Viovanatha Iyer - Vadum an apakam Tank	35 5	do	8-2-99	Delay due to the bill being under reference
J. Ramachandra Iyengar - Padi Tank	104 87	do	13-9-98	Delay due to the estimate being awaited from sub Divisional officer.

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Name of Contractor or Piece worker	Amount of Bill	Date of receipt in Div. office	Date of forwarding for pay-ment	Remarks
J. Raghavendra Rao - Chakkolakupam				
- pan chemon tank	13 3 28	9-98	22-11-98	Delay due to the late receipt of measurement books from the sub Divisional officer.
- do - Chakkolakupam tank	4 3 13	3 - do -	- do -	
Armas aomay muds - deepening Venkatapuram tank channel	22 8 1	16-9-98	19-10-98	Delay due to the estimate not being forthcoming & the measurement book being received late.
Sularamania Sastry - Improving Adalur head sluice	113 4	17-9-98	8-11-98	Delay due to the bills being under reference with over-seer Panchapakasa.
Sadasiva Kumar - do -	43 0 7	do	do	
Balakrishna Kumar - do -	42 12 6	- do -	- do -	Syde regarding excess measurement found by the sub Divisional officer. Vide N° 286350. of 8-11-98.
Bashiam Naidar - Weir to Kithalli tank	163 5 6	4-10-98	3-3-99	Under reference 15-10-98. vide G.L N° 2698 of 27-10-98 sent to sub Divisional officer on 31-10-98. Under reference again 31-10-98. Sent to sub Divisional officer on 6-3. vide N° 752 of 27-2-99.
V. Mungana Murugan - Outlet to Kuvianjeeri tank	14 11 8	- do -	25-11-98	Delay due to late receipt of the measurement book from the sub Divisional officer.

Name of Contractor or Piece worker	Amount of Bill	Date of receipt in Div. office	Date of forwarding for pay-ment	Remarks
Thiruvengada Murugan - Duscitank high level sluice	45	11-13-10-98	23-11-98	Delay due to the late receipt of measurement book from the sub Divisional officer to check previous measurements.
Balakrishna Godayar - Repairing Kuthmah tank	106 14 1	15-10-98	31-12-98	Delay due to the bill being under reference with the sub Divisional officer. Sent to sub Divisional officer on 3-1-99.
Marthanda Syer - Constructing H.L. sluice to Kammudi tank	162 9	25-10-98	21-1-99	Delay due to the bill being under reference with the sub Divisional officer.
Japamalai Soodeli - Sluice to Thorayur old channel	4 4 3	11-11-98	28-1-99	Delay due to late receipt of estimate from sub Divisional officer & to the bill being under reference.
Elayaperumal Godayar - Repairs to Kummumbud tank	266 9 1	10-11-98	2-1-99	Delay due to the bill being under reference, my illness with sore eyes & the Xmas holidays.
K. Munnisawmy Mudly - N° 1 Deepalle choroo	19 3 10	7-11-98	23-12-98	Delay due to the bill being under reference. Sent to sub Divisional officer on 3-1-99.
D. Raghavendra Rao - N° 6 Chigala choroo	18 6 3	7-11-98	23-12-98	- do - Sent to sub Divisional officer on 3-1-99.
Ponnambalam Mudly - N° 1 Kallalavayam nagar tank	47 10 9	- do -	12-1-99	- do - do - 16-1-99
V. Munnisawmy Mudly - Repairing Division pay office at Ranipet	9 8	14-11-98	27-12-98	Delay due to the late receipt of the estimate from the sub Divisional officer & to my being bad with sore eyes from the 6 th December. Sent to sub Divisional officer on 3-1-99.
Meeramoideen Sahib - Sluice to Kalpakam tank	26 8 2	14-11-98	3-1-99	Delay due to the late receipt of the measurement book from the sub Divisional officer, my being bad with sore eyes from the 6 th December & holidays from the 17. sent to sub Divisional officer on 5-1-99.

Name of contractor or Piece worker	Amount of Bill	Date of receipt in office	Date of passing for payment	Remarks
Balakrishna Munori - Head sluice to Ondupakkam spring channel	38 14 9	14-10-98	26-11-98	Delay due to being busy with the accounts until the 21 st . Sent to sub Divisional officer on 30-11.
Veeraraghavulu Naidu - Jumbhaka Tank - Constructing masonry works	23 13 11	26-11-98	3-1-99	Delay due to the late receipt of the measurement book from the sub Divisional officer, my being bad with sore-eyes from the 6 th December & holiday from 17. Sent to sub Divisional officer on 5-1-99.
Kothandarama Mudly - Repairing shutters in Ganapattyswaram tank	14 3 9	6-12-98	21-1-99	Delay due to the estimate being received from the sub Divisional officer only on 18 th .
Egambara Munori - Repairs to Devadaram tank	22 13 5	do	do	Sent to sub Divisional officer on 23-1-99.
Kaja Hussain sahib - Repairs to stone shed at Kadalady	14	do	31-1-99	Delay due to the late receipt of the estimate from the sub Divisional officer Sent on 1-2-99.
Veerasingh - annual maintenance of Kaverifath surplus channel for 98-99	16 11 10	16-12-98	15-2-99	Delay due to the bill being under reference
Rajabadra Munori - do -	8 7 10	do	do	Vide Suit N ^o . 499 of 9-2-99.
Subramanya Sooty - Annual maintenance of Palar anicut in Section.	335 7 4	16-12-98	28-1-99	Delay due to the bill being under reference with sub Divisional officer

Name of contractor or Piece worker	Amount of Bill	Date of receipt in office	Date of passing for payment	Remarks
Arenamothu Syengar - Drop at Karamon Kala - thoru channel	30 12 8	do	21-1-99	Delay due to the estimate being received from the sub Divisional officer on 18-1-99. Sent to sub Divisional officer on 23-1.
Nageswara Syer. Improving channel supplying Mangalam tank	17 2 1	6-12-98	14-1-99	Delay due to the bill being under reference. Sent to sub Divisional officer on 16-1-99.
O. Bomanaadha Syer - Removing silt in the channel supplying Menderi tank	26 9 7	6-1-99	22-2-99	Sent to Sub Divisional officer on 24-2. Delay due to the bill being under reference.
Abdulazeez Khan - Kaminadu Kalathur channel - Proposed extension to	56 3 5	6-1-99	13-4-99	Delay due to the bill being under reference with sub Divisional officer.
Lutchumana Mudly - Latrine for Board Training School at Ranipet		13-2-99	6-4-99	Agreement called for from sub Divisional officer.
Appadonai Mudly - Repairing a pipe duct across Kolathur Karamon channel &c		16-2-99	21-4-99	Delay due to the bill being under reference & the estimate had to be called for from sub Divisional officer.
Arenamuthu Syengar - Repairs to Avaram tank	12	do	25-4-99	27-5-99
do - Repairs to Kodakal tank	16 6 7	do	do	
A. Ramaswamy Mudly - Repairs to Sengal-nathan tank	7 14 9	do	do	
do - Repairs to Seekady Cuppam tank	6 9 2	do	do	

Name of contractor or piece - worker.	Amount of Bill	Date of receipt in divi- sional office	Date of passing for pay- ment	Remarks.
Narasimulu Naidu annual maintenance to Kanavipak surplus channel	23 8	5-6-99		Delay due to want of Estimate & agreement for the work & they are being searched.
Appasamy Muru- Repairs to Kilkalathur Koroaru - do -	42	11 19-6-99	31-7-99	Delay due to late re- ceipt of measurement book & the bill being under reference.
Siddars Cutchery Com- pound.	2 4 3	do	do.	
Sathurama Syer- Kutha- - nur Rajameri tank	16 9 10	21-6-99	24-7-99	Delay due to the late receipt of measure- ment book from the Sub divisional officer after several calls.
Marthanda Syer- Anai- - langal tank	191 5	19-6-99	31-7-99	Delay due to non-re- ceipt of measurement book from Sub Divi- sional officer.
V. Mowgasa mudly- Bodiguttapalli Siguracheruvu chl.	4 0 1	4-6-99	10-7-99	

22/7/99

22/7/99

22/7/99

20

22/7/99