Public Works (189) Department.

G.O., No. 2750 W

DATED 18 Oct 99

{Despatch Abstract.}

Inspection Report. Orders on the — of the accts of the Kistna Northern Dn submitted by the Exr Pw Acct.

200/14

B

2d 18/10

[P. W. 24. / 150—26-9-99.]

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

BUILDINGS AND ROADS.
CIVIL WORKS.

Government (1899) of Madras.

PUBLIC WORKS.

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G.O., No. 2750 W., 18th October 1899.

OCTOBER.

Inspection Report

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

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads.
Civil Works.

Read—the following paper :—

Office-note from the Examiner, Public Works Accounts, dated Madras, 26th September 1899, No. 1153 A./A.

I submit for the information of Government extracts from a report by Mr. J. E. Lacey, Deputy Examiner, of an inspection by him of the office of the Executive Engineer, Kistna Northern division. I solicit the orders of Government in column 5 of the enclosed statement.

2. The office is in fairly good order.

Order—No. 2750 W., dated 18th 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 Kistna Northern 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, II Circle, will take the necessary action on these orders.

Government considers that there is room for improvement in the management of this office.

(True Extract.)

Under Secretary to Government.

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

Exd. T. K. Narayana Aiyangar.

Appendix to G.O., No. 2750 W., dated 18th October 1899.

Notes on the Inspection of the Accounts of the Kistna Northern Division by Mr. J. E. Lacey, Deputy Examiner of Public Works Accounts, Madras, from the 29th August to the 2nd September 1899, inclusive.

Item No.	Remarks by Inspecting Officer.	Reference to Code ruling or Government Orders.	Remarks by Examiner.	Orders of Local Government.
1	2	3	4	5
	Preliminary.			
1	The division was last inspected by Lieutenant-Colonel W. L. C. Baddeley, R.E., on the 13th July 1896. It is desirable that the Superintending Engineer should, if possible, inspect a division at least once a year.	Code, I, III, 38, *et seq.* and note 2 on Form No. 144 A.	1. The Superintending Engineer's attention might perhaps be invited to the desirability of inspecting each Divisional office in his circle at least once a year.	*Item* 1.—The attention of the Superintending Engineer will be drawn to the necessity for more frequent inspections of Divisional offices.
	Control over Expenditure.			
2	Cases have occurred during the past twelve months in which work has been undertaken without sanctioned estimates, and in their absence written orders from the Superintending Engineer authorizing them to be undertaken have not been obtained.	P.W.D. Code, I, IX, 1, and also G.O., No. 916 W., dated 20th March 1888.	2. No work should be commenced till sanction to the estimate is accorded, allotment of funds made and orders for its commencement issued by competent authority. In cases of urgency, however, the procedure authorized in G.O., No. 916 W., dated 20th March 1888, should be followed.	*Items* 2 *and* 3.—The Examiner's remarks should receive the Executive Engineer's personal attention.
3	A register of bills received for audit prior to payment is kept up in Form E. No. 66. It is seen by the Executive Engineer only once a month. More frequent inspection is necessary. It was noticed from the register that considerable delay was allowed to occur between date of measurement and date of final bill, and that the time taken up in audit were in many cases longer than apparently necessary. An extract is enclosed.	G.O., No. 2873 W., dated 15th Oct. 1892.	3. The importance of frequent inspection of the register by Executive Engineer, as preventing dilatory payments or needless delay in settling with contractors, cannot be overstated.	
4	All final bills, with the exception of the Guntúr sub-division from which measurement books are received, are accompanied by measurement sheets (this is also the practice in the case of all bills received from the Tank Overseer, Bezwada, Sergeant Mahony), and the arithmetical calculations are carried out in the division in course of audit and prior to payment. Under the orders of Government quoted in the margin the responsibility for the calculations rests with Sub-divisional officers; neither is it necessary for measurement books to accompany a final bill. As the practice in division is not uniform, it seems desirable that an order of Government should issue definitely laying it down as to what should be done.	G.O., No. 2350 W., dated 24th August 1892; G.O., No. 2668 W., dated 26th Sept. 1892; G.O., No. 519 W., dated 6th Mar. 1895, and P.W.D. Code, II, I, 36.	4. If the Executive Engineer wishes to have the arithmetical check of all detailed measurements carried out in the Divisional office where there are special means of doing so, there is, I should think, no objection. It is a matter of first-rate importance.	*Item* 4.—The rules quoted allow a discretion to Executive Engineers in the matter of check of measurement calculations. No special orders seem necessary.

Item No.	Remarks by Inspecting Officer.		Reference to Code ruling or Government Orders.	Remarks by Examiner.	Orders of Local Government.
1	2		3	4	5
	Control over Expenditure—cont.				
5	The result of the inspection of measurement books is tabulated below:—		P.W.D. Code, II, I, paragraphs 31 to 38.	5. The Executive Engineer's attention might be invited to the rules quoted. Measurement books are records of the first importance and very great care is required in maintaining them. The importance of check-measurements and the desirability of recording the results in measurement books might also be insisted upon.	*Item* 5.—The irregularities noticed by the Inspecting officer should be rectified whenever possible and should not be allowed to recur. The Government agrees with the Examiner that measurement books are records of the first importance and the greatest care ought to be bestowed on their maintenance. It should be explained why there is no evidence of check-measurements by the Sub-divisional officer in the case of item 5 (10) and how the irregularity mentioned in item 5 (12) occurred.
	(1) All measurements and contents in pencil ..	Book No. 3045.			
	(2) Corrections were in pencil	,, ,, 3045.			
	(3) Correction were not initialled	Book Nos. 3045, 3046, 5204, 5202, 5192.			
	(4) Fact of payment not noted, nor number of voucher.	Book Nos. 3045, 3046, 5204, 5206.			
	(5) Fact of payment not signed by Sub-divisional officer.	Book Nos. 3046, 5204, 5202, 5192, 5201, 6391, 5215.			
	(6) Contractors often sign in pencil	Book Nos. 3046, 5204.			
	(7) Date of measurement not given	Book No. 5202.			
	(8) Measurements evidently copied from note book..	Page 31, Book No. 5206.			
	(9) Reference to previous measurements not clear ..	Pages 27 and 29, 62 & 77, Book No. 5206.	G.O., No. 132 W., dated 16th Jan. 1894.		
	(10) No evidence of Sub-divisional officer's check-measurements; measurements taken by Overseer; payments up to June 1899, Rs. 7,120 (Guntúr sub-division, Sanapad tank).	Book No. 5192.	Chief Engineer's (P.W.D.) Circular No. 5447 C., dated 15th Decr. 1897.		
	(11) In column 8, reference to page number of measurement book in case of previous measurements not given.	Pages 4 and 5 of book No. 6389.	P.W.D. Code, II, I, 31 to 38.		
	(12) Original measurement books of Overseers under Executive Engineer not seen by him.	Book Nos. 6391, 5201, 5215.			
	And final bills paid without check-measurements on measurement sheets.	Book No. 5201.			
	(13) Contractors do not always sign	Book Nos. 6403, 3045, 5204.	P.W.D. Code, II, I, 38.		
	Several old measurement books of 1894 and 1895 are still with Sub-divisional officer. The audit of completed measurement books is not, as a rule, carried out before record in Divisional office.		G.O., No. 1613 W., dated 1st July 1895.		*Item* 5 (13).—The return of these books to the Divisional office should be insisted on. All completed measurement books should be audited in the manner prescribed.
	Banking Arrangements.				
6	Counterfoils of cheque books are initialled by disbursing officer, but initials are never dated. This seems necessary. The Sub-divisional officer, Guntúr, overdrew his credit in the Guntúr sub-treasury (Madras Branch Bank) by Rupees 802-15-9 in February last. This is strictly forbidden.		G.O., No. 308 W., dated 3rd February 1897.	6. These points will no doubt receive Executive Engineer's attention. If the provision of Code, II, I, 96, had been observed, the overdraft would probably have been avoided.	*Items* 6 *to* 10.—The remarks of the Examiners should receive the careful attention of the Executive Engineer.
	A number of counterfoils of old cheques are still with Executive Engineer and should be destroyed. The certificate of count of cheques is not always signed by the disbursing officer before each book is brought into use.		P.W.D. Code, II, I, 95; P.W.D. Code, I, VI, 41, note 2; P.W.D. Form 145, section 38.		
	Cash Arrangements.				
7	Imprest accounts are not always closed at the end of the month and when closed by 27th are not always recouped in the same month. Delays in recoupment sometimes occurred in the Guntúr sub-division. In the case of Sergeant Mahony's imprest (dated 28th November 1898) an item (Rs. 5) disallowed was added to miscellaneous balance instead of being debited to miscellaneous advances.		P.W.D. Code, II, I, 69; P.W.D. Code, II, I, paragraph 68 (S.O., No. 153 of 1897).	7. The Code rules quoted apparently do not receive the attention they need. The Executive Engineer might perhaps consider the possibility of reducing the amount of imprest, as with barely sufficient imprest, no delay in closing the account, nor in its recoupment would be possible.	
8	Petty vouchers retained in Executive Engineer's office are not cancelled. (This was also noticed in inspection report of June 1895). The hand receipt Form No. 16 for intermediate payment is not, as a rule, used.		G.O., No. 2349 W., dated 23rd September 1895, paragraph 12 of Examiner's note.	8. This point should have received the Executive Engineer's attention.	
9	There is no evidence that the entries in the cash book are checked as contemplated in paragraph 58, Chapter I, Volume II, Public Works Department Code, as Executive Engineer does not initial under the last entry checked. The cash book is signed at the end of the month—*vide* paragraph 61. This may be considered sufficient.		P.W.D. Code, II, I, 58 and 61.	9. The Code rules should be attended to, including Code, II, I, 58.	
10	All establishment charges except for the Muniyeru sub-division are paid by the Divisional office. It would reduce work if the Sub-divisional officer, Guntúr, also paid his own establishment charges on acquittance rolls approved of by Executive Engineer. It would also prevent cheques being sent out by post.		G.O., No. 1814 W., dated 23rd July 1895.	10. The Executive Engineer's attention might be drawn to the Government Order quoted.	
	Accounts of Works.				
11	(*a*) In the following cases several excess in sub-heads were noticed:— (1) Constructing first-class Taluk office at Guntúr—estimate Rs. 43,500; outlay to end of July 1899, Rs. 43,578. (2) Constructing first-class; Taluk cutcherry at Vinukonda, Estimate Rs. 39,440; outlay to end of July 1899, Rs. 39,535. The works were completed some time ago, but no work slips were submitted to the Superintending Engineer for approval.		P.W.D. Code, II, 2, 170.	11. (*a*) It is important that the Executive Engineer should keep the Superintending Engineer informed of all excesses or probable excesses immediately on their becoming apparent in the form of workslips specially prescribed for the purpose.	*Item* 11. (*a*).—Explanation should be afforded as to why work slips were not used in the cases brought to notice.
	(*b*) From office notes filed in Executive Engineer's office it would appear that the allocation to sub-heads as recorded in work abstract and posted into register of work was incorrect.				
	(*c*) Rs. 120, value of Mangalore tiles and zinc pipes, are stated to be unadjusted materials-at-site of first work, but register of works exhibits no such sum.		P.W.D. Code, II, I, 103 and II, II, 162.	(*b*) & (*c*). The Executive Engineer might be asked to report on these points.	(*b*), (*c*) *and* (*d*).—The Superintending Engineer will take the necessary action on these suggestions of the Examiner.
	(*d*) Form 7 F for Rs. 202 for the second work has not been signed by Sub-divisional officer, but by Executive Engineer—the statement being prepared in the Divisional office. It seems necessary that Sub-divisional officer should sign these accounts in token of their correctness.		P.W.D. Code, II, I, 103; see also G.O., No. 1764 W., dated 7th July 1893, paragraph 13 of Examiner's Inspection Report.	(*d*) Form No. 7 F should, as a rule, be prepared by the officer or subordinate who is actually responsible for the materials. If, for any reason, the form be prepared in the Divisional office, it should invariably be signed by the officer in immediate charge of the work.	

Notes on the Inspection of the Accounts of the Kistna Northern Division by Mr. J. E. Lacey, Deputy Examiner, Public Works Accounts, Madras, etc.—*cont.*

Item No.	Remarks by Inspecting Officer.	Reference to Code ruling or Government Orders.	Remarks by Examiner.	Orders of Local Government.
1	2	3	4	5
	Accounts of Works—cont.			
12	*Constructing first-class Taluk cutcherry at Narasapet—Estimate Rs. 36,620—Expenditure to end of July 1899, Rs. 36,760.*—This work is also completed, but a sum of *Rs. 237-3-11* is to be recovered from the contractor M. Streeramulu which is stated to be due after audit this year of his final bill in Executive Engineer's office for Rs. 11,224-15-0, he having been paid previously up to *March 1897 Rs. 11,462-2-11*. The arrears are not exhibited in the register of works, nor shown in the contractor's ledger; in fact the last payment to him in March 1897, cash book voucher No. 64, for Rs. 85-12-9 was in Form No. 15 and not entered in the contractor's ledger. The recovery of the amount, it is anticipated, will be easily affected as the man is still working in the division as a contractor, and condition 5 of the contract agreement admits of the recovery without apparently going into a court of law. The delay, however, from March 1897 in finally settling up with the contractor is not satisfactory.	P.W.D. Code, II, II, 167.	12. Early recovery of the amount due from the contractor is desirable. The Executive Engineer might also explain the cause of delay in recovering the amount and why the same has not been exhibited in the contractor's ledger. This is an important omission as no account that is properly entered in the contractor's ledger can, where ordinary care is shown, be delayed of settlement.	*Item* 12.—Immediate recovery of the overpayment should be made. Explanation should be given as to how this overpayment came to be made and why it was not discovered before audit of the final bill. This omission shows great want of care in the office.
13	*Constructing Deputy Tahsidar's office at Macherla—Estimate Rs. 26,000—Outlay to end of July 1899, Rs. 13,058-12-9.*—Debits to "Teak wrought and put up" estimate Rs. 3,788—executed Rs. 3,355, are shown without quantity. The materials at site account 7 F of this work has also been prepared in the Divisional office, but Sub-divisional officer's signature has not been obtained (value Rs. 1,022-10-11). The account contains thirty items, the value of which has been charged off to sub-heads concerned, the number and quantities only being accounted for in 7 F. This apparently will vitiate the rates of work shown in the register of works and it would be advisable to have this account revised and prepared in future in the Sub-divisional officer's office.	See paragraph 13, Inspection report circulated with G.O., No. 1764 W., dated 7th July 1893.	13. Materials charged off direct are apt to be used on some other work or to be lost sight of, so that, when there is a large quantity of them, their value should be charged off to the suspense head "materials at site" and an account with valuation maintained in Form No. 7 F, which should invariably be signed by the officer in immediate charge of the work—the materials being occasionally counted and verified.	*Item* 13.—The Examiner's remarks should receive careful attention.
14	No work slips were sent in for the following works on which excesses in sub-heads occurred :— (*a*) Constructing Munsif's Court at Narasaraopet. (*b*) ,, anicut across Muniyeru. (*c*) ,, under sluices to Muniyeru anicut (*d*) ,, head sluice to Muniyeru channel. (*e*) ,, under-tunnel at 12 miles 6 furlongs of Muniyeru main channel. (*f*) Some of the works in progress in the Ipur Tank Scheme.		14. Please see remark against item 11 (*a*).	*Item* 14.—Explanation should be afforded as to why workslips were not used in the cases brought to notice.
15	Several items on account of arrears due to labour are outstanding for months past and should be adjusted :— RS. A. P. (*a*) District Munsif's court at Narasaraopet .. 14 3 6 since Mar. 1898. (*b*) Constructing anicut across Muniyeru .. 1 12 0 ,, Dec. 1897. (*c*) ,, under sluices to Muniyeru anicut .. .. 50 1 4 ,, Oct. 1897. (*d*) ,, head sluice to Muniyeru main channel .. 62 9 8 ,, ,, ,, (*e*) Constructing head sluice to Muniyeru main channel * .. .. .. 0 12 0 ,, April 1897. (*f*) Excavating and embanking Muniyeru channel .. .. 82 4 9 not shown. (*g*) Excavating distributaries to Ipur tank .. 0 9 0 since April 1897.	Code, II, II, 167; S.O, No. 98, dated 20th October 1896.	15. The unpaid wages of labourers should be dealt with in the manner laid down in the code rule quoted.	*Items* 15, 16 *and* 17.—The remarks of the Examiner should receive the careful attention of the Executive Engineer.
16	Direct debits to "contingencies" are made in the case of "raising and strengthening the Ipur tank." This is not the intention of the rules.	Examiner's Circular No. 38 of 1889, Code I, VII, 20.	16. Charges on account of any additional item not provided for in the estimate should be shown in the accounts of the work as a separate item with the Superintending Engineer's sanction, if necessary, a note being made to the effect that the cost should be met from the provision for contingencies.	
17	In the materials at site account for the following works, all or a portion are contractor's materials and should not be debited to "materials at site," but to "advances to contractors for materials" an account being kept—necessary adjustments should be effected and the accounts outstanding for some time closed. It would appear that advances to contractors for materials should only be given when really necessary :— RS. A. P. Raising and strengthening Ipur tank bund .. .. 69 4 10 Constructing masonry wall at left flank of Ipur tank. .. 366 4 0 ,, distributaries to Ipur tank .. .. .. 87 8 0 Raising and strengthening Janapad tank bund .. .. 2,050 11 6 (account signed by Sub-divisional officer not received.) Constructing Deputy Tahsildar's office at Macherla .. 418 6 0 Total Materials, Rs. 1,022-11-0 2,992 2 4 *Add*—debit to "advance to contractors for materials" against constructing a bridge on Local Fund road at Ipur tank .. .. 34 12 0 Total "advances to contractors" .. 3,026 14 4	Examiner's letter No. 677 B., dated 25th February 1895, to the Executive Engineer, Kistna Northern division, and P.W.D. Code, I, VIII, 33.	17. Code, II, I, 103, permits of departmental materials only being charged to the suspense sub-head "materials at site." Materials supplied by contractor should be separately accounted for as suggested by the inspecting officer.	
	Contract Accounts.			
18	There are no regular contractors, but all piece-workers, the agreements being taken on form No. K-2; but in the following instances it would appear that the agreements should have been taken on the usual contract forms and submitted for the acceptance of Superintending Engineer or Chief Engineer for Irrigation in term of Code I, VIII :— 1. *S. Subbramany Naidu*— RS. For excavating Punniganchipule branch—Total payments made. 14,767 2. *S. Subbramany Naidu*— For Muniyan main channel—Total payments made .. .. 11,162 Payments made. RS. 3. *M. Sriramulu*— Constructing a wall at left flank of Ipur tank .. .. 7,147 Raising and strengthening the Ipur tank bund .. .. 8,913 Deputy Tahsildar's office at Macherla .. .. .. 5,885 Constructing a first-class Taluk cutcherry at Vinukonda .. 21,953 4. *Abdul Azim & Co.*— Excavating first distributary of Punniganchipule branch .. 5,791 5. *R. Ramachandriah*— Raising and strengthening Janapad tank bund 7,120	P.W.D. Code, I, VIII, 1—11.	18. Apparently these men should have been treated as regular contractors and sanction of Superintending Engineer and Chief Engineer, Buildings and Roads Branch, obtained to the giving out of the contract. This would or should ensure good account keeping and be more satisfactory on other grounds.	*Item* 18.—It should be explained why the course suggested by the Examiner under item 18 should not be adopted.

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* Wrongly debited to "arrears."

Notes on the Inspection of the Accounts of the Kistna Northern Division by Mr. J. E. LACEY, Deputy Examiner, Public Works Accounts, Madras, etc.—*cont.*

Item No.	Remarks by Inspecting Officer.	Reference to Code. ruling or Government Orders.	Remarks by Examiner.	Orders of Local Government.
1	2	3	4	5
	Contract Accounts—cont.			
19	In the following case no agreement was taken, although a large sum was paid to the contractor M. Sriramulu. Machula tank *Rs. 28,146* ; also in the following cases :— RS. A. P. (*a*) C. Venkiah Naidu, work done .. .. 407 8 8 (*b*) L. Kottapale, work done 220 12 10	P.W.D. Code, I, VIII, 1—11.	19. The Executive Engineer will no doubt explain why agreements were not taken in the cases brought to notice.	*Item* 19.—It should be explained why no agreements were taken.
	Establishment Works.			
20	The chief points requiring attention are :— (i) *Service books*— Land statements required to be brought up to date. In the case of temporary or sub. *pro tem.* promotions acting allowance not correctly shown in column 5.	Rules regulating the personal conduct of Government servants, rules 12 and 15 ; G.O., No. 1889 W., dated 14th July 1890 ; G.O., No. 268 W., dated 28th January 1891.	20. (i) Service books are very important records, and great care and precision is necessary in their maintenance. The attention of the Executive Engineer might be drawn to the rules quoted and he may perhaps be instructed to complete the service books in all respects and to report having done so.	*Items* 20 *and* 21.—The remarks of the Inspecting officer and the Examiner should receive the prompt attention of the Executive Engineer.
	Finger prints not taken in service books	G.O., No. 918, Pension, dated 4th December 1897, and G.O., No. 199 W., dated 5th January 1898.		
	Signature of subordinates not taken in column 7	C.S.R., 882.		
	Opening page of S. Rajagopaulswamy Mudali, Overseer, first grade, requires to be re-attested ; and in case of S. Daivasigamani, Temporary Upper Subordinate, not signed by Sub-divisional officer or Executive Engineer.	C.S.R., 878.		
	Opening page (in a few cases) signature in columns 8 and 9 not dated ..	C.S.R., 878 (*b*).		
	(ii) *Applications for leave*— Report of title to leave not given in form after noting previous leave granted, but simply recorded above in continuation of Executive Engineer's recommendation.	P.W.D. Code, I, IV. 20.	20. (ii) The Inspecting officer's remark will no doubt receive Executive Engineer's attention in future.	
	Register of Liabilities.			
21	This is not maintained although Rs. 1,000 and Rs. 200 were entered respectively in applications for letter of credit for March and July 1899.	P.W.D. Form No. 41 F, Code II, II, 11.	21. The Executive Engineer will no doubt open out the prescribed register.	
	Guntúr Sub-Division.			
1	The accounts of this sub-division were examined on the 2nd September 1899. The Sub-divisional officer was present.	..	....	....
2	The certificate of count of cash was not recorded in the cash book and "head in cash abstract book" is not always filled in.	P.W.D., II, II, 36 and P.W.D. Form No. 4.	2 and 3.—The Sub-divisional officer's attention might be drawn to the Inspecting officer's remarks.	*Items* 2 *and* 3.—The Inspecting officer's remarks should receive attention.
3	Receipts in Public Works Department Form No. 20 E are not granted at the time of receipt of cash, but months afterwards. This may lead to confusion and error. The certificate on fly leaf of the book was not signed when brought into use.	Notes on Form 20 E.		
4	Measurements are generally taken by the subordinate in charge of sections and in Book No. 6390 no check-measurements were recorded (up to page 29). The following errors and omissions, etc., were also noticed :— Measurements not cancelled .. .. Pages 1 to 3 } Book No. 6390. Not signed by contractor .. .. ,, 1 to 29 } Book No. 6390. Corrections not initialled .. .. ,, 34, 51 } Book No. 6390. Figures in column contents in pencil .. { Page 48 } Book No. 6390. Figures in column contents in pencil .. { Pages 17 to 22, Book No. 6758. Details of measurements of materials for which advances are given are not entered on page 3 or 12 ; the entry (total quantity) in measurement book is taken from a slip of paper given by Overseer and posted in Book .. .. .. ,, 3 and 12. Evidence of calculations of measurements by Sub-divisional clerk .. .. Book No. 6758.	P.W.D. Code, II, I, 31 to 38.	4. It is important that measurements taken by subordinates should, as far as possible, be check-measured by Sub-divisional officers. The other points noticed by Inspecting officer will no doubt receive attention.	*Item* 4.—The points noticed by the Inspecting officer should receive early and prompt attention. It should be explained why there is no evidence of check-measurements in measurement book No. 6390.
5	Delays in recoupment of imprest have been noticed in paragraph 7 of inspection report of division.	P.W.D. Code, II, I, 69.	....	....
	Tools and Plant.			
6	Certain tools and plant lent to contractor have not been returned. Value should be recovered— Ten pick-axes. Fourteen crowbars. Twenty mamooties and one spoon iron.	..	6. Early recovery of the tools or of their value should be effected.	*Items* 6, 7 *and* 8.—The Inspecting officer's and the Examiner's remarks should receive attention.
7	*Register of bills*—Has not been inspected frequently by Sub-divisional officer—the following instance of delay was noticed. Bill in favour of D. Lakshimmayya, dated 4th June 1899, paid 3rd July 1899. A separate folio for final bills sent to Executive Engineer for audit should be maintained. Form 16 is not used for intermediate payments.	G.O., No. 2873 W., dated 15th October 1892.	7. Please see remark against item 3 of the note on the Divisional office.	
8	*Service labels*—Register bears no evidence of having been checked by Sub-divisional officer. The counterfoils for requisition for stamps are not initialled by him.	G.O., No. 2335 W., dated 5th September 1899.	8. The Sub-divisional officer's attention might be drawn to the Government Order quoted.	(True Extract.)
	CHETTIPET, 8th September 1899. (Signed) J. E. LACEY, Dy. Examiner, P.W. Accounts, Madras and Coorg.		(Signed) H. RAINIER, Offg. Examr., P.W. Accts., Madras and Coorg.	(Signed) W. B. deWINTON, Secy. to Govt.

Print (with Statement as an Appendix)

Public Works .DEPARTMENT.

READ the following:—

Office Note from the Exr. P.W. Accts. No. 1153 A/A d/26-9-99.

L. Hall

Circulated to ~~H.E. the Governor~~.

B & O
Civil Works

2d

ORDER. No: 2750 W. d/18-10-99

The office is reported to be in fairly good order.

With his Office Note recorded above the Examiner P.W. Accts. submits those items in the report of inspection of the accounts of the Kistna Northern Dn. which require the orders of Government.— These orders have been entered in the statement printed as an appendix to these Proceedings. The S.E. II Circle will take the necessary action on these orders.—

Govt. considers that there is still room for improvement in the management of this office

L. Hall
11.10.99

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To the S.E. II Circle
Other Supdg. Engrs.
The Exr. P.W. Accts.
" Consg. Architect to Govt.
" Supdt. of Works Lt. House Dn.
" Chief Engr. for Irrign.

B 11/11/99

B Civ

[P. W. 4. / 1,000—18-7-99.]

CW
HU
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Public Works (1899) Department.

CURRENT No. 7960 / 7974

916 W 20.3.88
2873 W 15.10.92
2350 W 24.8.92
2668 W 26.9.92
519 W 6.3.93
1382 W 16.1.94
5447 C 15.1.97
1613 W 11.7.95
308 W 3.2.97
2349 W 23.9.95
1814 W 23.2.95
1764 W 7.7.98
Lres. Cir 3.8.89
1809 W 14.7.90
268 W 20.1.91
199 W 5.1.98
2335 W 5.9.9
Occ No. 7957/9
E.O. No. 10

Order

From The Examiner P.W. Accounts, Madras & Coorg

No. 1153 A/A

Dated 26th September 1899.

Received } 27.9.99
Registered }

Enclosures 2. Plans – nil } Total
Others – 2 } 2

Spare copies.

SUBJECT.

Inspection of Kistna Northern Dn — forwards extracts from — and solicits orders of Government.

17/6/10
0L5586

SHW

BACK PAPERS.

No.	Date.
2335 w	5-9-99
199 w	25-1-98
5447 C	15-12-97
3~~0~~8 w	3-2-97
1814 w	23-7-95
2349 w	23-9-95
1613 w	1-7-95
519 w	6-3-95
132 w	16-1-94
2873 w	15-10-92
1764 w	7-7-93
2668 w	26-9-92
2350 w	24-8-92
268 w	28-1-91
916 w	20-3-88

FURTHER PAPERS.

No.	Date.

15 W
7960/98

Notes on the inspection of the accounts of the Kistna Northern Division by Mr J. E. Lacey Deputy Examiner P.W. Accounts Madras from the 29th August to the 2nd September 1899 inclusive

Item No	Remarks by Inspecting Officer	Reference to Code ruling or G. Orders	Remarks by Examiner	Orders of Local Government
1	2.	3	4	5
	Preliminary			
1	The Division was last inspected by Lieut Coll. W. L. C. Baddeley R.E. on the 13th July 1896. It is desirable that the Superintending Engineer should if possible inspect a Division at least once a year.	Code I. III. 38 Cl. 4 and Note 2 on Form No 144 A.	1. The Superintending Engineer's attention might perhaps be invited to the desirability of inspecting each Divisional Office in his Circle at least once a year	Item 1. The attention of the Supdg. Engr. will be drawn to the necessity for more frequent inspecting of divisional offices.
	Control over Expenditure			
2.	Cases have occurred during the past 12 months in which work has been undertaken without sanctioned Estimates and in their absence written orders from the Superintending Engineer authorizing them to be undertaken have not been obtained.	P. W. D. Code I. IX. 1 and also G. O. 916 W dated 20th March 1888	2. No work should be commenced till sanction to the estimate is accorded, allotment of funds made and orders for its commencement issued by competent authority. In cases of urgency however the procedure authorized in G. O. No 916 W dated 20th March 1888 should be followed.	Items 2 & 3 The Examiner's remarks should receive the Ex. Engineer's personal attention.
3.	A Register of bills received for audit prior to payment is kept up in Form E. No 66. It is seen by the Executive Engineer only once a month. More frequent inspection is necessary. It was noticed from the Register that considerable delay was allowed to occur between date of measurement	G. O. No 2873 W dated 15th October 1892	3. The importance of frequent inspection of the Register by Executive Engineer as preventing dilatory payments or needless delay in settling with Contractors	

and date of the inspection [illegible] and that the time taken up in audits [illegible] in many cases longer than apparently necessary. An extract is enclosed.

4. All final bills, with the exception of the Guntur Sub Division from which measurement books are received, are accompanied by measurement sheets (this is also the practice in the case of all bills received from the Tank Overseer Bezwada Sergeant Mahony) and the arithmetical calculations are carried out in the Division in course of audit and prior to payment. Under the orders of Government quoted in the margin the responsibility for the calculations rests with Sub Divisional Officers, neither is it necessary for measurement books to accompany a final bill. As the practice in Division is not uniform it seems desirable that an order of Government should issue definitely laying it down as to what should be done.

5. The result of the inspection of measurement books is tabulated below:-

(1). All measurements and contents in pencil	Book No 3045.
(2). Corrections were in pencil	Book No 3045.
(3) Corrections were not initialled	Book No 3045 3046, 5204, 5202 5192.
(4) Fact of Payment not noted nor No of Voucher	Book No 3045. 3046, 5204, 5206.
(5) Fact of Payment not signed by Sub Divisional Officer	Book No 3046. 5204. 5202 5192. 5201 6391, 5215
(6). Contractors often sign in pencil	Book No 3046. 5204.
(7). Date of measurement not given	Book No 5202.
(8) Measurements evidently copied from Note Book	Page 31 Book 5206
(9). Reference to previous measurements not clear	Pages 27 & 29 62 & 77 Book 5206

cannot be overstated.

E. L

G.O. 2350 W. dated 24th August 1892.
G.O. 2668 W dated 26th September 1892.
G.O. 519 W dated 6th March 1895.
P.W.D. Code II. I. 36

4. If the Executive Engineer wishes to have the arithmetical check of all detailed measurements carried out in the Divisional Office where there are special means of doing so there is I should think no objection. It is a matter of first rate importance.

Item 4. The rules quoted allow a discretion to Ex. Engineers in the matter of check of measurement calculations. No special orders seem necessary.

P. W. D. Code II. I. Paras 31 to 38

G.O. No 132 W dated 16th January 1894.

5. The Executive Engineer's attention might be invited to the rules quoted. Measurement books are records of the first importance and very great care is required in maintaining them. The importance of check measurements and the desirability of recording the results in measurement books might also be insisted upon.

Item 5. The irregularities noticed by the Insp. Officer should be rectified whenever possible and should not be allowed to recur. The Govt agrees with the Examiner that measurement books are records of the first importance and the greatest care ought to be bestowed on their maintenance. It should be explained why there is no evidence of check measurements by the sub divisional officer in the case of item 5 (10) and how

(10). No evidence of [illegible] Sub Divisional Officer's check measurements — [illegible] measurements — taken by Overseer — Payments upto June 1899. Rs 7120. (Guntur Sub Division — Sanapad Tank)	Book No 5192.
(11) In column 4, Reference to Page No of Measurement Book in case of previous measurement not given.	Pages 4 & 5 of Book 6389
(12). Original Measurement Books of Overseers under Executive Engineer not seen by him;	Book 6391 5201 5215
and final bills paid without check measurements on measurement sheets.	Book 5201
(13) Contractors do not always sign.	Book 6408 3045, 5204.

Several old measurement books of 1894 and 1895 are still with Sub Divisional Officer. The audit of completed measurement books is not as a rule carried out before record in Divisional Office

Banking Arrangements.

6 Counterfoils of cheque books are initialled by disbursing officer but initials are never dated. This seems necessary. The Sub Divisional Officer Guntur overdrew his credit in the Guntur Sub Treasury (Madras Branch Bank) by Rs 802-15-9 in February last. This is strictly forbidden

A number of counterfoils of old cheques are still with Executive Engineer and should be destroyed.

The certificate of count of cheques is not always signed by the disbursing officer before each book is brought into use.

Cash Arrangements

7 Imprest accounts are not always closed at the end of the month and when closed by 27th are not always recouped in the same month. Delays in recoupment sometimes occurred in the Guntur Sub Division

Chief Engineer's P.W.D. Circular No 5447 C dated 15th December 1897.		of the irregularity mentioned in Item 5 (12) occurred
P.W.D. Code II.I. 31 to 38.		
P.W.D. Code II.I 38. G.O. 1613 W dated 1st July 1895		Item 5 (13) Re return of these books should be insisted on. All completed measurement books should be audited in the manner prescribed
G.O. 308 W dated 3rd February 1897	6. These points will no doubt receive Executive Engineers' attention.	Items 6 to 10. Re Remarks of the Examiner should receive the careful attention of the Ex. Engineer
P.W.D. Code II.I 95. P.W.D. Code I. VI 41. note 2. P.W.D. Form 145. § 38.	If the provision of Code II. I. 96 had been observed, the overdraft would probably have been avoided.	
P.W.D. Code II. I 69. ~~[illegible]~~	7. The code rules quoted apparently do not receive the attention they need. The Executive Engineer might perhaps consider the	

In the case of S[illegible] Mahoney's imprest (dated 28th November 1898) at [illegible] Rs [illegible] disallowed was added to miscellaneous balance instead of being debited to miscellaneous advances.

8 Petty Vouchers retained in Executive Engineer's Office are not cancelled. (This was also noticed in inspection report of June 1895) The Hand receipt Form No 16 for intermediate payment is not, as a rule, used.

9 There is no evidence that the entries in the Cash book are checked as contemplated in Para 58. — Chapter I. Volume II P. W. D. Code as Executive Engineer does not initial under the last entry checked. The Cash Book is signed at the end of the month Vide Para 61. This may be considered sufficient.

10 All establishment charges except for the Muniyeru Sub Division are paid by the Divisional Office. It would reduce work of the Sub Divisional Officer Guntur also paid his own Establishment charges on acquittance rolls, approved of by Executive Engineer. It would also prevent cheques being sent out by Post.

Accounts of Works.

11 (a) In the following cases several excesses in Sub Heads were noticed:

1. Constructing 1st class Taluk Office at Guntur — Estimate 43,500. Outlay to end of July 1899 ——— Rs 43578 — —
2. Constructing 1st class Taluk Cutcherry at Vinukonda — Estimate 39440. Outlay to end of July 1899 ——— Rs 39535 — —

The works were completed some time ago, but no

P. W. D Code II, I Para 68 (G. O. 153 of 1897)	possibility of reducing the amount of imprest, with barely sufficient imprest no delay in closing the account, ~~now~~ not in its recoupment would be possible	
G. O 2349 W dated 23rd September 1895 Para 12 of Examiner's note	8. This point should have received the Executive Engineer's attention.	
" P. W. D Code II. I 58 and 61.	9. The Code rules should be attended to including Code II. I 58.	
G. O. No 1814 W. dated 23rd July 1895.	10 The Executive Engineer's attention might be drawn to the G. O. quoted The adoption of the procedure is made permissive in this G.O.	
P. W. D. Code II, 2 170	11 (a). It is important that the Executive Engineer should keep the Superintending Engineer informed of all excesses or probable excesses immediately on their becoming apparent in the form of Workslips specially prescribed for the purpose	Item 11 (a), + 14 Explanation should be afforded as to why work slips were not used in the cases brought to notice.

work slips were submitted to the Superintending Engineer for approval; [illegible]

(b). From Office notes filed in Executive Engineer's Office it would appear that the allocation to Sub Heads as recorded in Work abstract and posted into Register of Works was incorrect.

(c). Rs 120-- Value of Mangalore tiles and zinc pipes are stated to be unadjusted materials at site of 1st work but Register of Works exhibits no such sum.

(d). Form 7 F for Rs 202-- for the 2nd work has not been signed by Sub Divisional Officer but by Executive Engineer — the statement being prepared in the Divisional Office. It seems necessary that Sub Divisional Officer should sign these accounts in token of their correctness.

12 Constructing 1st class Taluq Cutcherry at Narasapett — Estimate Rs 36621 – Expenditure to end of July 1899 Rs 36760. This work is also completed but a sum of Rs 237-3-11 is to be recovered from the Contractor M. Streeramalu which is stated to be due after audit this year of his final bill in Executive Engineer's Office for Rs 11224-13-0, he having been paid previously upto March 1897 Rs 11462-2-11 — The arrears

Items 11 (b) (c) & (d)

The Supt. Engineer will take the necessary action on these suggestions of the Examiner.

(b) and (c) The Executive Engineer might be asked to report on these points.

P.W.D. Code
II. I. 103 and
II. II. 162.

(d) Form No 7 F should as a rule be prepared by the Officer or Subordinate who is actually responsible for the materials. If for any reason the form be prepared in the Divisional Office it should invariably be signed by the Officer in immediate charge of the work.

P.W.D. Code
II. I. 103
See also G.O.
1764 W. dated
7th July 1893
Para 13 of
Examiner's
Inspection
Report.

12 Early recovery of the amount due from the Contractor is desirable. The Executive Engineer might also explain the cause of delay in recovering the amount and why the same has not been exhibited in the Contractor's Ledger.

Item 12

Immediate recovery of the overpayment should be made. Explanation should be given as to how this overpayment came to be made & why it was not discovered before audit of the final bill. ~~No same~~

are not exhibited in the Register of Works nor shown in the Contractor's Ledger — in fact the last payment to him in March 1897. Cash Book Voucher No 64 for Rs 85-12-9 was in Form No 15 and not entered in the Contractors' Ledger. The recovery of the amount, it is anticipated, will be easily affected as the man is still working in the Division as a Contractor and condition 5 of the Contract agreement admits of the recovery without apparently going into a Court of law. The delay however from March 1897 in finally settling up with the Contractor is not satisfactory.

3 Constructing Deputy Tahsildar's Office at Macherla — Estimate Rs 26,000 — Outlay to end of July 1899 Rs 13038-12-9 — Debits to "Teak wrought and put up" Estimate Rs 3784 — — Executed — Rs 3355 are shown without quantity. The materials at site account 7F of this work has also been prepared in the Divisional Office but Sub Divisional Officer's signature has not been obtained — (Value Rs 1022-10-11) The account contains 30 items the value of which has been charged of to Sub-Heads concerned, the Nos and quantities only being accounted for in 7F. This apparently will vitiate the rates of work shown in the Register of Works and it would be advisable to have this account revised and prepared in future in the Sub Divisional Officer's Office.

4. No Work slips were sent in for the following works on which excesses in Sub Heads occurred

(a). Constructing Munsiffs' Court at Narasaraopet
(b). ——Do—— Anicut across Munniyeru
(c). ——Do—— Under sluices to Munniyeru anicut
(d) ——Do—— Head sluice to Munniyeru channel
(e) ——Do—— Under tunnel at 12 M. 6f of Munniyeru main channel

(f). Some of the works in progress in the Open Tank

11

This is an import. but omission as no account that is properly entered in the Contractor's Ledger can — where ordinary care is shown — be delayed of settlement.

P. W. D. Code II. II. 167

Of the parties responsible with their explanation should also be furnished.

This omission shews great want of care in the Office

13. Materials charged off the work are apt to be used on some other work or to be lost sight of, so that when there is a large quantity of them their value should be charged off to the suspense head — "Materials at site" and an account with valuation — maintained in Form 7F and which should invariably be signed by the Officer in immediate charge of the work — the materials being occasionally counted and verified.

Item 13 The Examiner's remarks should receive careful attention.

See Para 13 inspection report circulated with G.O 1764 W dated 7th July 1893.

14. Please see remark against item 11 (a)

Scheme.

15 Several items on account of arrears due to Labour are outstanding for months past and should be adjusted.

		R. a. p.	Since
(a)	District Munsiff's Court at Narasaraopet	14.3.6	March 1898
(b)	Constructing anicut across Munnigeru	1.12.0	December 97
(c)*	Constructing under sluices to Munnigeru anicut	50.1.4	October 1897
(d)*	Constructing Head sluice to* Munnigeru main channel	12.9.8	October 1897
(e)	Do Do	0.12.0	April 1897
(f).	Excavating and embanking Munnigeru channel	12.4.9	not shown
(g)	Excavating Distributaries to Ipur Tank	0-9-0	April 1897

* wrongly debited to "arrears"

16 Direct debits to "Contingencies" are made in the case of "Raising and strengthening the Ipur Tank This is not the intention of the rules

X

17 In the materials-at-site account for the following works, all or a portion are Contractors materials and should not be debited to "Materials at site" but to "advances to Contractors for materials" an account being kept — Necessary adjustments should

15. The unpaid wages of labourers should be dealt with in the manner laid down in the Code ~~rate~~ rule quoted.

Code II. II 167
S.O. 98 dated
20th October 1896

Items 15, 16 + 17
The remarks of the Examiner should receive the careful attention of the Ex. Engr.

Examiner's Circular 38 of 1889. Code I VII. 20

16. 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 the Superintending Engineer's sanction, if necessary, a note being made to the effect that the cost should be met — from the provision for contingencies.

Examiner's letter No 677 B. dated 25 February 1895 to Executive Engineer Kistna Northern Division

17. Code II. I. 103 permits of Departmental Materials only being charged to the Suspense Sub Head "Materials at site" Material supplied by —

14

be affected and the accounts outstanding for some time closed. It would appear that advances to Contractors for materials should only be given when really necessary.

Raising and strengthening Ipur Tank bund ____ Rs 69-4-10

Constructing masonry wall at left flank of Ipur Tank ____ Rs 366-4-„

Do Distributaries to Ipur Tank ____ Rs 87-8-„

Raising and strengthening Janapad Tank Bund ____ Rs 2050-11-6

(Account and signed by Sub Divisional Officer not received.)

Constructing Deputy Tahsildar's Office at Machela ____ Rs 418-6-„

Total materials Rs 1022- -11

Rs 2,992-2-4

Add debit to "Advances to Contractors for materials" against constructing a Bridge on Local Fund Road at Ipur Tank ____ Rs 34-12-0

Total "advances to Contractors. ____ Rs 3026-14-4

Contract Accounts

18 There are no regular contractors but all Piece Workers the agreements being taken ~~in~~ on Form No K 2, but in the following instances it would appear that the agreements should have been taken on the usual contract forms and submitted for the acceptance of Superintending Engineer or Chief Engineer for Irrigation in term of Code I. VIII

1. S. Subbramany Naidu – for excavating

15

Contractor should be separately accounted for as suggested by the Inspecting Officer — P. W. D. Code I. VIII. 33

Items 18 ~~XX~~

18. Apparently these men should have been treated as regular contractors and sanction of Superintending Engineer and Chief Engineer Buildings and Roads Branch obtained to the giving out of the Contract. This would or should insure good account keeping and be more satisfactory on other grounds. — P. W. D. Code I. VIII. 1-11.

It should be explained why the course suggested by the Exr under item 18 should ~~was~~ not be adopted ~~and why~~ Agreements ~~were not~~

Penniganconmito [illegible] branch - Total pay-ments made Rs 14767

2. S. Subbramany Naydu - for Pennigan main channel - Total payments made Rs 11,162

3. M. Sriramalu Payments made

Constructing a wall at left flank of Spur Tank — Rs 7147

Raising and strengthening the Spur Tank Bund — Rs 8913.

Deputy Tahsildar's Office at Makula — Rs 5885

Constructing a first class Taluq Cutcherry at Vinakonda Rs 21953-

4. Abdul Azim and Co.

Excavating first distributary of Pedanganchipale Branch — Rs 5791

5. R. Ramachandriah

Raising and strengthening Janapad Tank Bund. — Rs 7120

19 In the following case no agreement was taken, although a large sum was paid to the Contractor M. Sreeramalu

Machula Tank Rs 28146. also in the following cases

(a) C Venkiah Naidu - work done Rs 407-8-8

(b) L. Kottapole — " — Rs 220-12-10

20. Establishment Works.

The chief points requiring attention are:-

I. Service Books

Land Statements require to be brought upto date

In the case of Temporary or Sub Pro Tem promotions acting allowance not correctly shown in Column 5

~~taken in the Cas~~ ~~2 hind in~~ item 19.

P. W. D Code I. VIII 1-11

19. The Executive Engineer will no doubt explain why agreements were not taken in the cases brought to notice

19 It should be explained by the Eng why no agreements were taken

Items 20 & 21

The remarks of the Inspecting Officer & the Examiner should receive the

Rules regulating the Personal Conduct of Government Servants Rules 12 & 15. G.O. No 1889 W dated 14th July 1890. G.O. No 268 W dated 28th January 1891

20. I. Service books are very important records and great care and precision is necessary in their maintenance. The attention of the Executive Engineer might be drawn to the rules quoted and

x Put up with E.C. No. 10 of 94

Finger Prints not taken in Service Books
Signature of Subordinates not taken in Column 7

Opening page of S. Rajagopaulswamy Iron=Oli Overseer 1st Grade: requires to be re-attested and in case of S. Daivasigamani Temporary Upper Subordinate not signed by Sub Divisional Officer or Executive Engineer.

Opening page (in a few cases) signatures in Columns 8 and 9 not dated.

II. Applications for leave

Report of title to leave not given in form after noting previous leave granted, but simply recorded above in continuation of Executive Engineer's recommendation

21. Register of Liabilities

This is not maintained although Rs 1000 and Rs 200 were entered respectively in applications for Letter of Credit for March and July 1899.

(Signed) J. E. Lacy
Deputy Examiner P. W. accounts
Madras and Coorg

Chettipet
8th September, 1899

G.O. Pension Department No 918 dated 4th December 1897
G.O. No 1991W dated 5th January 1898

C.S.R. 882
C.S.R. 878

he may perhaps be instructed to complete the service books in all respects and to report having done so

prompt attention of the Ex Engr.

C.S.R. 878(b)

20.II. The Inspecting Officer's remark

P.W.D. Code I. IV. 20.

will no doubt receive Executive Engineer's attention in future

P.W.D. Form No 41 F
Code II. V. 11

21 The Executive Engineer will no doubt open out the prescribed register.

Guntur Sub Division

1 The accounts of this Sub Division were examined on the 2nd September 1899. The Sub Divisional Officer was present.

2 The certificate of count of cash was not recorded in the cash book and "Head in Cash Abstract Book" is not always filled in.

3. Receipts in P. W. D Form No 20 E are not granted at the time of receipt of cash, but months afterwards. This may lead to confusion and error. The certificate on fly leaf of the book was not signed when brought into use.

4. Measurements are generally taken by the Subordinate in charge of Sections and in Book No 6390 no check-measurements were recorded (up to Page 29) – the following errors and omissions were also noticed.–

Measurements not cancelled Pages 1 to 3 Book No 6390
not signed by contractor — " 1 to 29 — Do —
Corrections not initialled — " 34, 51 — Do —
Figures in Column Contents in Pencil { " — 48 — Do — / 17 to 22 Book No 6738

Details of measurements of materials for which advances are given are not entered on Page 3 or 12 the entry (total quantity) in measurement Book is taken from a slip of paper given by Overseer and pasted in Book. } 3 & 12

P.W.D. II.II. 36 and P.W.D. Form No 4.

2 & 3. The Sub Divisional Officer's attention might be drawn to the Inspecting Officer's remarks.

Notes on Form 21 E

Items 2 & 3
The Insp: Officer's remarks should receive attention.

4 It is important that measurements taken by subordinates should, as far as possible, be check measured by Sub Divisional Officers.

The other points noticed by Inspecting Officer will no doubt receive attention.

P. W. D. Code II. I 31 to 38

Item 4.
The points noticed by the Insp: Officer should receive early & prompt attention. It should be explained why there is no evidence of check measurements in measurement book No 6390.

Evidence of Calculations of measurements by Sub Divisional clerk ______ Booklet 6758.

5 Delays in recoupment of imprest have been noticed in Para 7 of inspection report of Division

Tools and Plant.

6 Certain Tools and Plant lent to Contractor have not been returned. Value should be recovered.
10 Pick axes
14 Crowbars
20 Mamooties and 1 Spoon iron.

7. Register of bills Has not been inspected frequently by Sub Divisional Officer - the following instance of delay was noticed - Bill in favour of D Lakshminayya dated 4th June 1899 paid 3rd July 1899. A separate folio for final bills sent to Executive Engineer for audit should be maintained. Form 16 is not used for intermediate payments

8 Service labels Register bears no evidence of having been checked by Sub Divisional Officer. The Counterfoils for requisition for stamps are not initialled by him.

(Signed) J. E. Lacey

Chettipet
8th September 1899 } Deputy Examiner P.W. accounts
Madras and Coorg

23

Compd

P.W.D. Code
II. 1. 69

6 Early recovery of the tools or of their value should be effected

G.O. No 2873
W dated 15th
October 1892.

7 Please see remark against item 3 of the notes on the Divisional Office.

G.O. No 2335
W dated 5th
September 99

8. The Sub Divisional Officer's attention might be drawn to the G.O. quoted.

A Rainier
Offg Examiner P.W. accounts
Madras and Coorg

Items 6, 7 & 8
The Asst. S. Officer's & the Examiner's remarks should receive attention

11.10.99

24

4.	Constructing drop No: 7 to Perunganchiprolu branch	90	2	3	13-5-98	11-6-98	18-6-98	27-6-98	with No. 255 Dn dated 4 July 1898	
5	Drop No: 8 to Rebbavaram Branch	51	4	10	Do	Do	Do	Do	Do	
6	Drop No: 7 to ___ Do ___	72	7	4	Do	Do	Do	Do	Do	
	K. Lakshmayya									
7	Closing breaches in Perunganchiprolu Tank	105	1	1	Do	Do	Do	Do	Do	
	K. Venkatappiah									
8	Closing breaches in Perunganchiprolu Tank	95	15	11	Do	Do	Do	Do	Do	
	P. Bhemiah									
9.	Closing breaches in Perunganchiprolu Tank	85	3	0	Do	Do	Do	Do	Do	
	P. Munsalayya								Returned for Corrections with	
10	Closing breaches in Perunganchiprolu Tank	173	2	5	Do	Do	Do	Do	No: 255 Dn dated 4 July 1898	
	Abdul Khadir Sahib								Returned for payment with	
11	Head Sluice to Anigallapad No: 1 Branch	289	13	5	Do	Do	Do	Do	No: 255 Dn dated 4 July 1898	
	July 1898									
	5 Final bills received with Guntur Sub Divisional officer's No: 549 Dt 29-6-98 Gl: No. 188 G Dt 1-7-98									
	K. Kotiah								Returned with remarks with	
1	No. XII Ungutur Tank	15 88	2	7	14-2-98	26-6-98	1-7-98	21-7-98	No. ——— 8-98	4 months!
	M. Narasayya									
2.	No. 2 Kottacheruvu of Bethapudi	407	2	7	29-3-98	Do	Do	Do	Do	3 months!
	Ch. Ramadoss									
4.	Dammalapad Tank	74	2	2	20-3-98	26-6-98	Do	Do	Do	3 months
	P. Manavalliah Naidu									
5	Guntur Taluq office	361	6	1	13-4-98	Do	Do	Do	Do	2½ months
	5 Final bills received with Nuzvid Sub Divisional officer's No: 290 Dn dated 6 July 1898									
	A. Subbiah									
7	Drop No. 2 in Gummadidurru No: 1 Branch	350	13	4	13-6-98	14-6-98	9-7-98		Returned to Nuzvid Sub Divisional officer with remarks with No. 408 Dn / 20-8-98	
8	Do No. 3 in ___ Do ___	33 7	5	9	15-5-98	Do	Do			
9	~~Do No. 4 in ___ Do ___~~	33 7	7	4	12-6-98	4-7-98	Do		Returned to Sub Divisional officer for payment with No: 475 Dn	
10	Do No. 5 in ___ Do ___	233	1	8	Do	Do	Do			
11	Do No. 6 in ___ Do ___	292	7	9	Do	Do	Do.			

	August 1898.									
	1 Final bill received with Tummigem Sub Divisional officer No: 3706 D/ 6-8-98 and Gl No: 380 In D/ 8-8-98									
	Messrs Pitman and Ritchie									
3	~~Constructing anicut across Tummigem~~	36,480	10	7	6-8-98	6-8-98	8-8-98			Paid by V. No: 64 In of June 99.
	~~September 1898~~									10 months?
	G. Butchiah									
1	~~Excavating Pennganchipolu Channel~~	134	8	2	13-11-97	28-8-98	31-8-98 1-9-98			Returned to Sub Divisional officer for payment with No: 607 In dated 17 Octr 98
2	~~Constructing Regulator at 4th mile~~	45	6	11	11-8-98	Do	Do			
3	~~Excavating & banking Tummigem main~~ Channel	4529	8	9	Do	10-8-98	Do			
4	Outlet to Vemavaram Tank	541	6	0	14-1-98	Do	Do			
	K. Yellayya									
5	Repairs to Rayanipad Tank	137	12	10	24-8-98	29-8-98	2-9-98	10-11-98		Returned to Overr with remarks with No 7 D/ 15-10-98
	K. Veerayya									
6.	Constructing Roughstone byewash to Emmtyalampad Ura Tank	261	9	3	2-7-98	6-9-98	8-9-98			Returned audited for payt with No: 139 T dated 17 September 1898
	1 Final bill received with Tummigem Sub Divisional officer No: 512 E D/ 11-9-98 Gl No: 525 In D/ 13-9-98.									
	Messrs Pitman and Ritchie									
10	Excavating and banking Tummigem main channel	37720	12	2	14-1-98	Incl	13-9-98			Returned to Tummigem Sub Divisional officer payment with No: 93 D/ 10 3-99
	B. Kotireddi									
12.	Repairs to Ganapavaram Tank	107	15	4	2-9-98	20-9-98	23-9-98	10-10-98	10-10-98	
	S. Subrahmaniam Naidu									
13	Repairs to Rayanipad Tank	938	13	8	16-6-98	20-9-98	23-9-98			Returned to Overseer Tanks with No
	October 1898.									
	5 Final bills received with Tummigem Sub Divisional officer's No: 586 E D/ 4-10-98 Gl No: 593 In D/ 6-10-98.									
	Abdul Khadir Sahib									
3.	Drop No: 1 in Anigallapad Branch No. 1	286	7	7	14-8-98	17-9-98	6-10-98			Returned to Tummigem Sub Divisional officer for payment with No: 678 dated 10 November 98
4	Do No: 2 in ______ Do ______	341	14	7	Do	Do	Do			
5	Do No: 3 in ______ Do ______	266	3	6	Do	Do	Do			
6	Do No: 4 in ______ Do ______	241	15	5	Do	22-9-98	Do			
7	Do No: 5 in ______ Do ______	255	6	5	Do	Do	Do			
	1 Final bill of M. Sreeramulu received with Guntur Sub Divisional officer's No: 1636 dated 19 October 1898 Gl No: 615 G dated 21 October 1898.									
10	Narasaraopett Taluq office	11485	3	9	22-4-98	18-10-98	21-10-98			6 months.
	November 1898									
	1 Final bill received with Guntur Sub Divisional Officer's No: 1784 D/ 20-11-98 Gl No: 688 G D/ 20-11-98.									
	M. Sreeramulu									
9.	Vinukonda Taluq office	21638	3	5	6-9-98	14-9-98	20-11-98		29-6-99	Returned revised bill for payment with No: 915-G dated 22 March 1899
	December 1898									
	4 Final bills received with Tummigem Sub Divisional Officer's No: 828 E D/ 4-12-98 Gl No: 816 In D/ 5-12-98									
	Shaik Mohiddin Sahib									
5	Forming sand banks across the river spills on the R. S of Tummigem anicut	1394	1	6	28-9-98	30-11-98	5-12-98			Returned audited for payment with No: 792 In dated 22 December 1898
11	Drop No: 3 in Immchintala No: 3 Branch	154	6	7	21-7-98	28-11-98	Do		Do	4 months?
12	Do No: 2 in Do	154	7	2	Do	Do	Do		Do	Do
13	Do No: 1 in Do	156	14	3	Do	Do	Do		Do	Do

	1 Final bill received with Ennigem Sub Divisional officer's No: 855 E D/ 15-12-98 and Gl: No: 849 E D/19 12/98									
	Y. Somanah.									
14.	Rexcavating Bodapad Branch of Rebbavaram Distributary.	459	8	9	3-11-98	12-12-98	19-12-98			Returned for payment with Wrapper No: 82 dated 21 February 1899
	1 Final bill received with Guntur Sub Divisional officers No: 1994 D/ 20-12-98 Gl: No: 764 G D/ 22-12-98.									
16	Macherla Tank scheme	28,121	7	2	21-10-98	20-12-98	22-12-98	-	29-6-99	Returned for payment with this office No: 904 G D/21-3-99
	January 1899.									
	1 Final bill received with Guntur Sub Divisional officer's No: 2019 D/29-12-98 and Gl: No: 773 G D/ 3-1-99.									
	Sr: Sreeramulu									
1	Nadimkathwa of Dachepalli	292	9	11	15-8-98	27-12-98	3-1-99			Returned audited for payment with Wrapper No: 87 dated 24 March 1899. Guntur
	K. Krishnamah									
5	Drop No: 4 in Muclintala No: 3 Branch	191	12	4	11-11-98	10-1-99	12-1-99			Returned audited for payment with Wrapper No: 83 dated 21 February 1899
6	Do No: 5 in ____ Do ____	222	6	2	10-11-98	Do	Do			
	10 Final bills received with Ennigem Sub Divisional officer's No: 928 E D/26-1-98 + Gl: No: 919 E D/27-1-99.									
	Sheik Mohiddin Sahib									
12	Drop No: 2 in Rebbavaram Branch	305	5	5	22-11-98	25-1-99	27-1-99.			
13	Do No: 3 in ____ Do ____	307	4	9	Do	Do	Do			
14	Do No: 4 in ____ Do ____	245	15	3	Do	Do	Do			
15	Do No: 5 in ____ Do ____	142	10	2	Do	Do	Do.			
16	Do No: 1 in Pemmanchiprole branch	254	4	10	9-7-98	Do	Do			
17	Do No: 2 in ____ Do ____	233	4	3	Do	Do	Do			
18	Do No: 3 in ____ Do. ____	259	13	10	31-5-98	Do	Do			Returned for payment with Office No: 872 E dated 12 Feb
19	Do No: 4 in ____ Do ____	310	15	7	Do	Do	Do.			
20	Do No: 5 in Do	248	7	3	Do	Do	Do.			
21	Do No: 6 in Do.	249	6	8	Do	Do	Do.			
	February 1899									
	Nil									
	March 1899.									
	1 Final bill received with Ennigem Sub Division Officer's No: 985 E D/27-2-99 Gl No: 986 E.									
	Abdul Khadir Sahib									
1	Constructing Drop No: 6 in Anigallapad No: 1	74	8	0	21-11-98	24-2-99	1-3-99			Returned with remarks with No: 9 D/ 8-3-99
	April 1899.									
	1 Final bill received with Ennigem Sub Division Officer's No: 15 E D/6-4-99 Gl: No: 19 E D/ 7-4-99.									
	S. Subramaniam Naidu									
6.	Rexcavating Rebbavaram Branch	64	15	6	9-7-98	5-4-99	7-4-99			Returned for payment with ~~this~~ office No: 93 D/ 11-4-99.
	May 1899.									9 months
	Nil									
	June 1899.									
	2 Bills received with Tanks Overseer's No: 102 D/ 24-6-99 Gl: No: 81 J. D/ 28-6-99.									
	N. Yallayya									
20	Repairs to Rayampad Tank	635	8	10	13-5-99	24-6-99	28-6-99 3-7-99	21-7-99		Returned with No: 90 J D/ 9-7-99

July 1899

	6 Final bills received with Enmiyem Sub Division officer No: 236 E Dt 10-7-99 Gl: No: 222 Rs Dt 11-7-99								
	Abdul Azim & Co:								
4	Head Sluice to Enagallu Branch	208	4	3	22-5-99	8-7-99	11-7-99	Returned for payment with No: 217 Rs Dt 29-7-99	
5	Drop No: 1 on Enagallu Major Branch	203	8	4	~~31~~ 31-5-99	Do	Do		
6	Do No. 2 on Do.	211	10	2	Do	Do	Do.		
6	Do No: 1 on Enagallu Minor Branch	201	0	1	Do	Do	Do.	Do	
	2 Final bills received with Enmiyem Sub Division Officer's No: 241 E & Gl: No: 227 Rs Dt 12-7-99.								
	S. Subrahmaniam Naidu								
12	Rexcavating Gummadidurru No: 2 Branch	794	10	10	13-6-99	10-7-99	12/14-7-99	Returned audited for payment with No: 230 Rs/15-A Dt 4-8-99.	
	1 Bill received with Tanks Overseer No: 120 Dt 16-7-99 Gl No: 947 Dt 17-7-99								
	B. Kotireddi								
13	Repairing the bund and providing revetment to Ganapavaram East Tank	1488	10	11	14-7-99	16-7-99	17-7-99 21-7-99	18-8-99	18-8-99
	1 Final bill received with Enmiyem Sub Division officer's No: 276 E Dt 25-7-99 and Gl: No: 260 Rs.								
	Abdul Azim & Co:								
17	Undertunnel at 25 Ms 3 fur. 33 ft of Enmiyem Main Channel	1546	5	1	4-6-99	22-7-99.	27-7-99	Returned for payment with this of No: 234 Rs/15-A dated 8 August 1899	
	August 1899.								
	6 Final bills received with Enmiyem Sub Division Officer's No: 290 E Dt 7-8-99 Gl: No: 277 Rs Dt 10-8-99.								
	Abdul Azim and Co:								
3	Rexcavating and banking Enmiyem Main Channel	1222	3	9	16-6-99	6-8-99	10-8-99	Returned to Sub Division of for payment with No: 256 Rs/15-A Dt 2	
5	Rexcavating Anigallapad No: 1 Branch	637	3	0	4-7-99	Do	Do.	Do	
	Abdul Khader Sahib								
6.	Drop No: 6 in Anigallapad No: 1 Branch	206	14	5	15-6-99	Do	Do.	Returned to Sub Division office remarks with No: 256 Rs/15-A Dt 29-8	
	1 Final bill received with Guntur Sub Division Officer No: 904 Dt 15-8-99 Gl: No: 395 G Dt 17-8-99.								
	M. Sreeramulu.								
10	No: 1 Sankarapuram Kathwa of Gomalapad	857	5	7	15-8-98	20-1-99 26-5-99	17-8-99		
	1 Final bill received with Guntur Sub Division Officer No: 905 Dt 15-8-99 Gl: No: 396 G Dt 17-8-99.								
	M. Sreeramulu								
11	No: VII Nadimikathwa Channel of Gomalapad.	905	0	0	15-8-98	20-1-99 26-5-99	17-8-99.		

BF 26.9.99 Sl 26.9.99.

(True Extract)

Mahomed Yacob 26/9/99
Superintendent
General Branch.

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E. No. 27.
1,000—9-12-95.

AS.} 1899 {P. W. DEPT.

XAMINER, P. W. ACCOUNTS,

Madras, 26th September 1899

OFFICE NOTE No. 1153 A/A

W.

I submit for the informa-
Government extracts from a re-
Mr. J. E. Lacey Deputy Examiner --
spection by him of the office
xecutive Engineer Kistna Nor-
vision, I solicit the orders of
nt in column 5 of the enclosed
t.

The office is in fairly -
der.

N R

Offg: C.

M
26-9-99

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52

E. No. 27.
1,000—9-12-95.

KEEP-WITH CL   CURRENT No.   GOVT. OF MADRAS. 1896.9 P. W. DEPT.

EXAMINER, P. W. ACCOUNTS,

dated 189 .

1P

Madras, 26th September 1896.9

OFFICE NOTE No. 1153 A/A

To

W.

I submit for the information of Government extracts from a report by Mr. J. E. Lacey Deputy Examiner -- of an inspection by him of the office of the Executive Engineer Kistna Northern Division. I solicit the orders of Government in column 5 of the enclosed statement.

2. The office is in fairly - good order.

K R
Offg: C.

A
26-9-99