31

Public Works (189) Department.

G.O., No. 2755 W

DATED 18 Oct '99

[Despatch Abstract.]

Inspection Report. Orders on the — of the accounts of the Vellore Dn, submitted by the Exr. P.W. Accts

B

Ex 18/10.

W. 25.
16-9-99.

GENERAL.
ACCOUNT.

Government {1899} of Madras.

PUBLIC WORKS.

Recd. } 1899.
Regd. }

Enclosures

Spare copies

G.O., No. 2755 W., 18th October 1899.

OCTOBER.

Inspection Report

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

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following paper :—

Office-note from the Examiner, Public Works Accounts, dated Madras, 12th September 1899, No. 1103 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, Nellore division. I solicit the orders of Government in column 5 of the enclosed statement.

2. The office is in good order.

Order—No. 2755 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 Nellore division which require the orders of Government.

These orders have been entered in the statement printed as an appendix to these Proceedings.

The necessary action will be taken on these orders by the officers concerned; the reports called for should be duly submitted.

(True Extract.)

Under Secretary to Government.

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

Exd. T. K. Narayana Aiyangar.

Appendix to G.O., No. 2755 W., dated 18th October 1899.

Result of Inspection by Mr. J. E. Lacey, Deputy Examiner, of the Office of the Executive Engineer, Nellore Division, made on the 22nd to 26th August 1899.

Serial No.	Remarks by the Inspecting Officer.	Authority—Code rule, Government Order, etc.	Remarks by Examiner.	Orders of Government.
1	2	3	4	5
	Control over Expenditure.			
1	There have been instances where work has been undertaken without a sanctioned estimate during the past twelve months (Objectionable Items statements for 1898–99 and 1899–1900). Even in cases where works are eventually sanctioned by Executive Engineer himself, reports should be made to Superintending Engineer on the analogy of paragraph 39 of Chapter IX, Public Works Department Code, Volume I. The general rule is that laid down in paragraph 1 of the same chapter.	Public Works Department Code, I, IX, 39, also paragraph 1 and G.O., No. 916 W., dated 20th Mar. 1888.	1. It is irregular to commence work in the absence of a sanctioned estimate unless the work is very urgent, in which case an immediate report should be made to Superintending Engineer with a solicitation for a provisional sanction in accordance with the orders of Government contained in G.O., No. 916 W., dated 20th March 1888.	*Item* 1.—The Examiner's remarks should receive attention.
2	(*a*) All final bills are checked by Executive Engineer before payment and the practice in the division is to require measurement book to accompany such bills and to arithmetically check the calculations therein. This does not appear necessary under G.O., Nos. 2350 W., dated 24th August 1892, and 519 W., dated 6th March 1895.	G.O., No. 2350 W., dated 24th August 1892, and 519 W., dated 6th Mar. 1895. Public Works Department Code, II, I, 36.	2. (*a*) It would be a very injudicious thing to insist that Code, II, I, 36, be literally adhered to. That Code rule admits of the submission of bills to a disburser without measurements in support, so that the disburser would be without any knowledge of the works for which his payment was made. The work may never have been done, or if done, may have been paid for before. The rule requires modification, the word "or" in the third line should be "and."	*Item* 2 (*a*).—The ruling in the Code quoted by the Examiner must be read with G.O., No. 2350 W., dated 24th August 1892, under which an Executive Engineer in this Presidency has the discretion to direct the submission of records of measurements with bills by any subordinate in charge of a sub-division. The Government is not prepared, in these circumstances, to interfere with that discretion, nor to take steps to modify the ruling in the Code as suggested by the Examiner.
	(*b*) The case of intermediate bills and bills in which full payments are made, are dealt with finally by Sub-divisional officer, but in all cases in which a contractor, a piece-worker, carries out work against one agreement, Public Works Department Form No. 16 should be issued for intermediate payments for part of the work done and not Public Works Department Form No. 15, which is only intended to be used when payment is to be made in full *on completion of the job*. At present the intention of the orders for check of final bills is frustrated as generally each bill (which is paid in full and no balance retained) is prepared on Public Works Department Form No. 15, and dealt with finally by Sub-divisional officer. It may be remarked, however, that in the measurement books total measurements are exhibited, but bills are prepared only for value of work done since last measurement.	Public Works Department Form No. 15, Code, II, I, 187.	(*b*) The Inspecting officer's remarks point to the fact that receipts in Form 15 are obtained for payment to contractors and others who have practically running accounts. The attention of the Executive Engineer might be invited to the rules quoted. It would be as well to adhere to the regulation forms.	*Item* 2 (*b*).—The regulation forms should be adhered to. Form No. 15 should not be used in the case of contractors and others who have practically running accounts.
3	The register showing progress in check and payment of bills is maintained in Form E No. 66, and for reasons given above (apparently) only 28 final bills were forwarded for audit since April 1898. The register has not been frequently inspected, the last inspection being on 9th September 1898; attention is invited to G.O., No. 2873 W., dated 15th October 1892. A copy of the register is attached, the delays have not been many.	G.O., No. 2873 W., dated 15th October 1892.	3. It is essential for prompt disposal of bills that the register be frequently scrutinized by the Executive Engineer. The Executive Engineer must see how useful this register is for preventing dilatory payments or needless delay in settling with a contractor.	*Items 3 and 4.*—The Inspecting officer' and the Examiner's remarks should receive the Executive Engineer' attention. Government attaches the greatest importance to prompt payments.

Result of Inspection by Mr. J. E. Lacey, Deputy Examiner, of the office of the Executive Engineer, Nellore Division, made on the 22nd to 26th August 1899—*cont.*

Serial No.	Remarks by the Inspecting Officer.	Authority—Code rule, Government Order, etc.	Remarks by Examiner.	Orders of Government.
1	2	3	3	5
	Measurement Books.			
4	A register is maintained in Form No. E. 74. Many old books issued in 1893, 1894, 1895 and 1896 are shown as still with Sub-divisional officer. Their return should be insisted on.	Public Works Department Code, II, I, 38.	4. The attention of the Executive Engineer might be invited to the rules quoted.	
5	The measurement book is the basis of all accounts of quantities, whether of work done by daily labour or by the piece or by contract, or if materials received, *which have to be counted or measured*, and it therefore seems unnecessary to include such petty purchases as supply of three gunny bags, one dealwood box, etc., therein, or to record the count of stock materials in balance as was noticed in some measurement book of the Gudur division.	Public Works Department Code, II, I, 31.	5. If the Executive Engineer wishes that every such petty purchase should also be recorded in the measurement books, there appears to be no objection to this being done. It would ensure a record of all such petty purchases which, for all I know, may perhaps be useful.	*Item* 5.—The matter will be left to the discretion of the Executive Engineer.
6	The following errors and omissions were noticed :— Book No. 6434 .. .. No trace of Executive Engineer's check-measurements found therein. ,, ,, 4388 (pages 98 to 100) No trace of Sub-divisional officer's check-measurements found therein. Book No. 7179 .. .. Dates of measurement not always given. ,, Nos. 7179, 4394, 4388, 7177, 5001. Number and fact of payment not recorded. Book No. 7179, 5001, 4394, 4388, 6453, 5010, 6456, 6450. Reference to payment made, etc., not signed by Sub-divisional officer. Book Nos. 5001, 4375, 4394, 7172. Corrections not initialled. Book Nos. 7174, 6448, 6457 .. Not signed by piece-worker. ,, No. 7174 .. .. "Contents" are in pencil and not inked in. ,, ,, 7177 .. .. Measurements are not cancelled.	Chief Engineer's Circular No. 5447 C., dated 15th December 1897. Public Works Department Code, II, I, 34 to 39.	6 and 6½. 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. It seems desirable that measurements made by Sub-divisional officers should, to a certain extent, be checked by the Executive Engineer, and the results recorded in the measurement book.	*Items* 6 *and* 6½.—Explanation should be afforded as to why there is no trace of check-measurements having been made by the Executive Engineer and the Sub-divisional officer on the measurement books noticed by the Inspecting officer. The other irregularities reported should be set right and should not be allowed to recur. The greatest possible attention should invariably be paid to the proper maintenance of measurement books.
6½	Completed measurement books do not appear to be audited before being recorded.	G.O., No. 1613 W., dated 1st July 1895.	....	....
7	The measurements of too many works are recorded in one book, and occasionally the measurements of one work are found in separate books. More care in distribution is needed, as at present the measurements in the former case are very much mixed up and are confusing.	Public Works Department Code, II, I, 31 and 32.	7. The description of work should be as clear as to admit of easy identification and check. In large works it is preferable that a separate measurement book should be kept.	*Item* 7.—The provisions of the Code, Volume II, Chapter I, paragraphs 31 and 32, should receive careful attention.
	Control over Revenue and other Receipts.			
8	A register of miscellaneous properties from which Government can look for revenue is maintained in the form authorized in G.O., No. 1316 W., dated 23rd May 1898. Several differences between the sums realized in 1897–98 and 1898–99 were noticed, but were not explained nor was the register initialled by the Excutive Engineer or Accountant. Pattas are given for the sale of the right of grazing and fishing, but these are not on stamp paper, nor does the form provide for the acceptance of the Executive Engineer. It seems necessary that these properties be leased out for a period of years if necessary and proper stamped agreements taken.	G.O., No. 1316 W., dated 23rd May 1898.	8. This point will no doubt receive the Executive Engineer's attention. Under Code, I, VIII, 29, last sentence, these pattas are apparently exempt from stamp duty.	*Item* 8.—The form of register provided for the purpose reserves a column for explanation of the differences in the receipts of different years. The Superintending Engineer will revise the form of agreement to admit of the Executive Engineer's acceptance being noted on the agreement, and see that the column explaining the differences in receipts in different years is filled up in future.
	Banking Arrangements.			
9	The initials of Executive Engineer and disbursing officers to counterfoils of cheques are, as a rule, never dated. The general orders on this subject issued in G.O., No. 308 W., dated 3rd February 1897, require attention. The absence of dates being entered below initials being so common in so many divisions, the matter is again specially brought to notice.	G.O., No. 308 W., dated 3rd February 1897.	9. It is important that the disburser's initials to counterfoils of cheques should be dated.	*Items* 9 *and* 10.—The Inspecting officer's and the Examiner's remarks should receive the attention of all officers in the department.
10	The certificate of count of cheques are not always signed by the disbursing officer before each cheque book is brought into use. There seems to be generally a misunderstanding in most divisions as to whether the Executive Engineer or disbursing officer should sign the certificate of count and general orders should therefore perhaps issue.	Public Works Department Form No. 145, Q 38.	10. 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.	
	Cash Arrangements.			
11	There is no cashier attached to the division, but a clerk on Rs. 30–40 is in charge of the cash chest. He furnishes no security and the orders issued in G.O., No. 619, dated 14th March 1895, which only apply to Head clerks apparently, do not cover his case. The cash chest is not embedded in masonry, but it is a large (extra size) iron safe with two keys, both with the clerk.	G.O., No. 619 W., dated 14th March 1895; Public Works Department Code, I, IV, 10, and Public Works Department Code, II, 1, 70.	11. The orders of Government which literally applies to the Head clerk only, might be extended to all other clerks who may, at the discretion and responsibility of the Executive Engineer, be placed in charge of the divisional cash chest.	*Item* 11.—The Superintending Engineer will report on the Examiner's suggestion.
12	The imprest accounts are sometimes closed on the last day of the month and too late to be recouped in the same month ; and in some instances when even closed on the 27th of the month the recoupments were not made till the following month—Delays in recoupment of imprest were also noticed.	Public Works Department Code, II, 1, 69.	12. Delay in recoupment 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.	*Items* 12 *and* 13 (*a*) *and* (*b*), 14, 15 and 16.—The Inspecting officer's and the Examiner's remarks should receive the Executive Engineer's attention.
13	(*a*) Several corrections were noticed in the cash book (Executive Engineer's) in April, May, June, July, October and November 1898, but were not initialled by the Executive Engineer. Attention is drawn to Code, II, I, 56. Reductions of imprest were noted sometimes on payment side instead of the receipt side of the cash book—*vide* Code, II, I, 67. The entries in the cash book bore no evidence of being checked by the Executive Engineer as required by Code, II, I, 58, but the cash book was signed at the end of each month in terms of paragraph 61 of the same chapter. Cheque No. 10/79407, dated 19th April 1899, for Rs. 126-14-3 was cancelled on the 28th April 1899, but the fact was not noted against the original item in the cash book as required by Code, II, I, 90. On the 5th January 1899, Rs. 1,167-11-0 was paid into the treasury by the Sub-divisional officer instead of drawing the cheque in his favour and endorsing it with the words "received payment by transfer credit to the Public Works Department." The amount was treated as cash from treasury and then remitted in cash to the treasury—a round-about proceeding and contrary to Code, II, II, 24.	Public Works Department Code, II, I, 40 to 61, and notes on Public Works Department Form No. 4. Public Works Department Code, II, II, 24.	13. (*a*) The Code rules quoted should be adhered to.	
	(*b*) The writing by the clerk now in charge of cash book is not neat and is difficult to read.	Public Works Department Code, II, I, 40.	(*b*) The Executive Engineer's attention might be drawn to the Inspecting officer's remarks.	

Result of Inspection by Mr. J. E. Lacey, Deputy Examiner, of the Office of Executive Engineer, Nellore Division, made on the 22nd to 26th August 1899—*cont.*

Item No.	Remarks by the Inspecting Officer.	Authority, Code rule, Government Order, etc.	Remarks by Examiner.	Orders of Government.
1	2	3	4	5
	Cash Arrangements—cont.			
14	On 29th May 1899 Rs. 50 is shown as an advance of travelling allowance for May 1899 to Captain Ellis, R.E., Officiating Superintending Engineer, II Circle. The authority of Government was not recorded.	Public Works Department Code, I, IV, 110.	14. The advance of travelling allowance referred to has since been recovered in June 1899.	
	Stock Arrangements of the Division.			
15	The head-quarter stores were counted by the Storekeeper from the 2nd to 6th February 1899. All important stores should be counted by a member of the Engineer establishment and it seems necessary that a Sub-divisional officer should at least be deputed to count the head-quarters stores.	Public Works Department Code, II, II, 77.	15. The Code rule quoted should receive attention.	
16	Form No. 9 is kept up by the Storekeeper, but receipts de not agree with entries in Form 10- *vide* notes 1 and 8 on the form. It seems necessary to use the stock purchase account which is used when materials are received and brought on to stock without being paid for during the month—*vide* Public Works Department Code, II, II, 184. The book Form No. 9 was not signed by any one up to December 1898, corrections were not attested, nor totals made.	Public Works Department Code, II, II, 184.	16. All receipts as per Form No 9 should find place in Form No 10, the articles being priced in the Divisional office and credited to stock purchases when cash payments have not been made.	
17	The rescue limit of stock is Rs. 15,000, but the balances since August 1898 have averaged less than Rs. 11,000, that of July 1899 being Rs. 10,282. The sanctioned limit for the present may be reduced to, say, Rs. 10,000. The stock of the division is to be disposed of as soon as possible—most of it is surplus and there have been no transactions on a number of articles during the past six months. The Superintending Engineer, in letter No. 342 N.L., dated 21st April 1899, has authorized the sale at book prices without any extra centage, and the Executive Engineer hopes to dispose of all and close miscellaneous stock account by the end of 1899–1900.	Public Works Department Code, II, II, 82.	17. The Superintending Engineer might perhaps be asked to look into this matter and to report what reduction is possible in the reserve limit, considering that most of the articles are surplus, and endeavours are being made to get rid of them at book values.	*Item* 17.—The Superintending Engineer will, after necessary enquiry report on this point.
	Accounts of Works.			
18	Rupees 2-6-9 on account of house-rent paid for storing Cuddapah slabs, teakwood, etc., at Kanigiri has been charged to District Munsif's Court, Kanigiri (schedule docket No. 22), but the sanction of Government is not recorded.	....	18. The Executive Engineer might be asked to report upon this.	*Item* 18.—The hire of buildings required for the use of the department does not seem under paragraph 21, Chapter X, Volume I, Public Works Code, to require the sanction of Government. In view, however, of the different practice obtaining at present, the Examiner will report whether there is any objection to the strict observance of the Code rule in future.
19	Excesses are noted in the sub-heads of the following works:— (*a*) Directing the surplus of Kanigiri reservoir into Pyderu—Excavating channel—Estimate Rs. 1,16,600; (*b*) Gundavalu tank improvements—Estimate Rs. 6,400; and workships are necessary; but Executive Engineer explains that a revised estimate was submitted for the first work which has been returned by Chief Engineer for Irrigation, for further revision. The estimate for the second work has been re-opened.	Public Works Department Code, II, II, 170.	19. It is important that the Executive Engineer should keep the Superintending Engineer informed of all excesses over the sanctioned limits for works; the form of workslip is for this purpose.	*Item* 19.—The inspecting officer's remarks do not show that workships are not used in the division as a rule. The practice in the division should be reported; if the workslip is not in use, the matter should be explained.
20	"Petty supervision" if estimated cost is below Rs. 500, is included under grouped sub-head. It seems necessary that this should always be separately exhibited. Rs. 10 for watchman appears to have been charged to the District Munsif's Court at Kanigiri, against no provision for such an item in the estimate.	G.O., No. 2515 W., dated 9th September 1892.	20. It seems desirable that charges on account of petty supervision and contingencies should be shown separately irrespective of the amount involved. The Executive Engineer might be asked to report as regards the pay of the watchman referred to.	*Item* 20.—Fuller reasons should be stated by the Examiner for the departure from the provisions of G.O., No. 2515 W., dated 9th September 1892, suggested by him.
21	No Form 7 F was produced in support for the debit to "materials at site", viz., Rs. 1,243-0-3 to end of July 1899, on account of diverting the surplus of Kanigiri reservoir into the head sluice, estimate Rs. 10,474.	Public Works Department Form No. 7 F and Public Works Department Code, II, I, 104.	21. The Executive Engineer might be asked to report upon this.	*Item* 21.—The form should under, paragraph 104, Chapter I, Volume II of the Code, be used, if the stock is drawn from a source independent of the Sub-divisional officer and is charged to a work direct without passing through the Sub-divisional account. The circumstances in which this form came to be used should be explained with reference to the provision of the Code.
	Contract Accounts.			
22	In the case of contract undertaken by the following, it would appear that the acceptance of the Executive Engineer in piece-work agreement form No. 192 should have been reported to Superintending Engineer or the agreements treated as regular contracts under the rule in Volume I, Chapter VIII, Public Works Department Code:— RS. (1) T. Venkata Reddy and N. Ragavalu Naidu—Total payments already made to end of June 1899 .. 14,470 (2) M. Kodidu and V. Chinnugadu—Total work done .. .. 2,212 (3) Ellappa Naidu—Total payments already made .. .. .. 15,173 (4) N. Papaiah Naidu 3,626	Public Works Department Code, I, VIII.	22. Apparently these men should have been treated as regular contractors and the sanction of the Superintending Engineer obtained to the giving out of the contracts.	*Items* 22 *and* 23.—The Government agrees with the Examiner.
23	The contractor's ledger contains a record of accounts of piece-workers only in cases where balances are kept and all transactions with them are therefore not recorded in the ledger. Rs. 166-5-0 has been due to Subbarayulu Naidu for Pyderu scheme since August 1898 and early adjustment seems necessary.	....	23. The amount due to Subbarayalu Nayudu should be ascertained and payment made without further delay. The contractor's ledger should be utilized more freely. It is of far more use when properly maintained than is generally supposed. But it should be posted as the transactions occur and not for a whole month at once. Executive Engineers should, for their own protection, have this ledger account kept. A contractor or any one else who wished to get an account of this sort into confusion would take care that it was never posted in the ledger.	

Result of Inspection by Mr. J. E. LACEY, Deputy Examiner, of the Office of the Executive Engineer, Nellore Division, made on the 22nd to 26th August 1899—*cont.*

Serial No.	Remarks by the Inspecting Officer.	Authority—Code rule, Government Order, etc.	Remarks by Examiner.	Orders of Government.
1	2	3	4	5
	Establishment Work.			
24	*Service Books.*—In some instances it was noticed that entries are not made at once in the service book.	G.O., No. 272 W., dated 4th February 1893.	24 to 27. 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 24 to 27.*—The service books and other documents should be completed and corrected in the manner shown. The fact of such completion should be duly reported.
25	Thirteen books required to be re-attested	Civil Service Regulations, 878 (*b*).		
26	The following principal defects were noticed :— (1) Land statements, required by rules 12 and 15 of the "Rules regulating the public conduct of Government servants" were incomplete. (2) Finger prints were not taken. (3) Pay and acting allowance not correctly entered in columns 4 and 5, when temporary or substantive *pro tem.* promotion was given. (4) Signature of subordinates in column 7 not recorded.	Same Rules .. G.O., No. 918 W., dated 4th Jan. 1898; G.O., No. 199 W., dated 25th Jan. 1898. Civil Service Regulations.		
27	The certificates of leave admissible in the applications for clerks, etc., are not recorded as required by the form.			
	Travelling Allowances.			
28	Bills for March 1899 (included in May's accounts) and for April 1899 were audited and the minor defects noticed are taken up in audit note with Executive Engineer.	....	......	....
	Register of Buildings.			
29	Is maintained in manuscript which was initialled by Executive Engineer. Register is under revision and will eleminate certain buildings alluded to in G.O., No. 1569 W., dated 15th June 1899, but the value in the following cases need to be rectified :— Register. 32 Y. (*a*) Sub-Collector's bungalow, Ongole .. .. 10,548 11,602 (*b*) Sub-Divisional officer's quarters at Gudur .. 2,450 2,717 (*c*) Head Assistant Collector's at Gudur 9,190 10,048	....	29. The Executive Engineer's attention might be drawn to the Examiner's (Public Works Accounts) Circular No. 1038 A./A., dated 25th August 1899, on the subject of discrepancies in the recorded value of buildings as shown in the register (copy herewith).	*Item* 29.—The Examiner's remarks should receive attention.
	Gudur Sub-Division.			
30	The Gudur sub-division was also inspected on the 26th August 1899. The points noticed are minor and will be taken up in audit note with Executive Engineer. (Signed) J. E. LACEY, Dy. Examiner, P.W. Accounts.	....	...... (Signed) H. RAINIER, Offg. Exr., P.W. Accounts, Madras and Coorg.	.... (True Extract.) (Signed) W. B. DEWINTON, Secretary to Government.

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Public Works DEPARTMENT.

READ the following :—

Office Note (with enclosure) from the Exr. P.W. Accts No. 403 A/A/12 Sept. 99
as an app[illegible]

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

Report of inspection of accounts of the Nellore Dn

Genl Sect

20

A.S.H.
11.10.99

ORDER.

No: 2758 W, 18.10.99

With his Office Note recorded above, the Examiner P.W. accounts submits those items in the report of inspection of the accounts of the Nellore Dn which require the orders of the Govt. These orders have been entered in the statement printed as an appendix to these Proceedings. The necessary action will be taken on the reports by the officers concerned; ~~and~~ the reports called for should be duly submitted -

x The officer is reported to be in [illegible] now -

D.W.

W

√ D.A.

D 6/11/99

9.10.99

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

B.C.M.

A.H.

E.G.

A.G. 10.10.

[P.W. 4.
1,000—18-7-99.]

Public Works (1899) Department.

CURRENT No. 7548

916 W 20.3.88
2350 W 24.8.92
579 W 6.3.95
385 W 15.12.97
1544 Z 1.9.95
1613 W 25.5.98
1316 W 3.2.97
3080 W 15.3.85
~~2119 W 1.9.97~~
1515 W 7.9.92
772 W 4.2.92
4980 W 2.8
1994 W 25.1.98
1889 W 15.6

Order

From The Examiner P.W. Accounts, Madras Corry

No. 1103 A/A

Dated 12th September 1899.

Received }
Registered } 13-9-99

Enclosures Plans - nil; Others - 3 } Total 3

Spare copies.

SUBJECT.

Inspection Report of Nellore Division made by Mr J. S. Lacey Deputy Examiner — Forwards extracts of — & solicits orders of Government.

oLS575

R16/10

BACK PAPERS.

No.	Date.
1569 W	15-6-99
1316 W	28-5-98
5447 C	15-12-97
1613 W	1-7-95
778 W	28-3-95
619 W	14-3-95
3240 W	17-12-94 & file

FURTHER PAPERS.

No.	Date.

Circular Letter

Don't print

From

H. Rainier Esqr.,
Offg: Examiner P.W. Accounts,
Madras & Coorg

To

All Executive Engineers

No. 1038 H/A Madras 25th August 1899.

Sir,

Recent inspections have brought to notice that in certain offices the recorded value of buildings borne on the Executive Engineers register Form No. 137 differs from the Capital cost expenditures as entered in the monthly return in Form No. 327 ~~rendered~~ to my Office. I have therefore the honor to request that you will take steps to have any such discrepancies traced out and rectified, the particulars and causes of such discrepancies being fully noted in the remarks column of the register and the same communicated to Superintending Engineers concerned in order that any corrections found necessary may be made in the registers kept by them.

I have the honor to be,
Sir,
Your most obedient Servant,

H Rainier

Offg: Examiner P.W. Accounts,
Madras & Coorg

29/8/99

Nellore Division

Register showing progress in check and payment of bills.

Name of Contractor or Pieceworker	amount of bill			Date of measurements	Date of bill	Date of Receipt in Divisional Office	Date of Payment	cheque No	Date of completion by Accnt.	Remarks
D. Narisimha (Tools + Plant)	52	"	6	13 4/98	13 4/98	13 4/98	15 4/98	71185/4011	14 4/98	
Do Do	11	9	6	20 4/98	2 5/98	2 5/98	7 5/98	14/72861	5 5/98	
A. Nursimha Reddy Do	14	15	6	21 4/98	Do	Do	12-5-98	Cash	Do	
Do	22	8	"	23.4.98	Do	Do	7.5.98	5011/72861	Do	
B. Poliah for Pillalacheruvu	141	12	"	13 5/98	18 5/98	27 6/98	"	"	7 7/98	Returned for payment to Sub Divisional Office on 7.7.98.
Cheekavole Tank old — B. Poliah.	434	"	"	Do	Do	Do	"	"	7 7/98	— Do —
A. Nursimha Reddy (stock)	5	14		1.7.98	1.7.98	2.7.98	26.7.98	Cash	7.7.98	
G. Veeraraghavulu for Beidavaram Tank	362	"		5.7.98	8.7.98	21.7.98	"	"	22.7.98	Returned to Sub Divisional Officer for want of reference on 22.7.98. received on 8.8.98 & passed for payment 12 8/98
Mr J. B. Allen (Contingencies)	18	3	"	3.8.98	3.8.98	5.8.98	15.8.98	1511/72864	5.8.98	
A. Narasimha Reddy (Tools & Plants)	20	4	"	3.8.98	Do	Do	22.8.98	1911/72864	Do	
B. Perumallu for Chedamala Tank	14	13	"	5.7.98	6.7.98	1.9.98		"	7.9.98	Returned to Sub Divisional Offices for payment on 26.9.98.
M. Narayanasami Reddy for Siddavaram Tank	185	9	9	12.10.98	2.11.98	7.11.98	Returned passed		5.12.98	Returned to Sub Divisional Office on 5.12.98, Received back on 20.1.99 returned on 24.1.99 for explanation of excess.
C. Venkatramiah for Gudur Rani Tank	2	4	"	16.11.98	18.11.98	10.12.98	"	"	17.12.98 20.1.99	Returned for want of measurement book to Sub Divisional officer on 17.12.98 received on 11.1.99 Returned passed on 24.1.99
Y. Siddulu for Madamanur Small Tank improvements	54	"	7	28.12.98	11.1.99	14.1.99	"	"	20.1.99	Returned passed on 24.1.99
Ooder Mahommed Sahib- Fitting shutters to Marripalli Madugu Tank	57	2	4	29.12.98	11.1.99	14.1.99	"	"	20.1.99	Returned for payment on 16.2.99.

Nellore Division

Register showing progress in check and payment of bills

Name of Contractor or piece worker	Amount of bill			Date of measurement	Date of bill	Date of receipt in Divisional Office	Date of Payment	Cheque No.	Date of Completion by Accountant	Remarks
B. Perumallu for Thanirpalli Tank	5	5	8	24.11.98	30.11.98	25.1.99	"	"	9.2.99	Returned approved for payment on 14.2.99
Y. Siddulu for Veeravakampur Drainage	28	9	2	16.11.98	20.1.99	1.2.99	"		9.2.99	Do. Do
Mr J. B. Allen for cartage	8	4	.	27.1.99	27.1.99	28.1.99	28.1.99	Cash	28.1.99	
A. Narasimha Reddy	2	1	4	Do	Do	Do	3.2.99		Do	
Shaik Hussain	9	"	.	Do	Do	Do	1.2.99		Do	
Do	18	5	.	Do	Do	Do	1.2.99		Do	
N. Narayana Reddy	20	2	7	20.7.98	25.11.98	16.2.9	-		19.2.99	Returned for payment on 20.2.99
A. Yellappa Naidu	386	3	2	29.5.99	3.6.99	16.6.99			22.6.99	Returned to Sub Divisional Office on 22.6.99 Received 28.7.99
K. Vengadoo	26	8	.	11.6.99	6.7.99	8.7.99			10.7.99	Returned to Sub Divisional Office for explanation 8.8.99
P. Kristnasamy Naidu	34	9	8	12.6.99	18.6.99	Do	-	-	20.7.99	Returned to Sub Divisional Office
G. Audinarayana Reddy	13	14	6	12.6.99	18.6.99	8.7.99	-		10.7.99	Returned for payment on 8.8.99
Y. Malakondaloo, Y. China Kondaloo & K. Ankadu	225	6	3	14.6.99	6.7.99	8.7.99	"	.	10.7.99	Returned to Sub Divisional Office for payment on 8.8.99
N. Subbarayulu Naicker & China Venka Reddy	453	6	8	29.5.99	3.6.99	28.7.99	-	-		Measurement books and Agreements called for

(True extract)

Result of Inspection by Mr. J. E. Lacey Deputy
Nellore Division Made on the

Authority Code, rule G. O. etc

Remarks by the Inspecting Officer

Control over Expenditure

There have been instances where work P.W.D. Code has been undertaken without a sanction IX. 59 estimate during the past 12 months. The above para questionable items Statements for 1898-99 and G.O. 1899-1900. Even in cases where works are — 916 W. dated occasionally sanctioned by Executive Engineer 20th June himself reports should be made to Superin- 1888 tending Engineer in the working of Para 59 of Chapter IX P.W.D. Code Volume I. The general rule is that laid down in Para 19 of the same Chapter.

(a) All final bills are checked by Executive G.O. 2350 Engineer before payment and the practice W. dated 24 in the Division is to require Measurement Book August 1892 to accompany such bills and to minutely check the calculations therein. This does not appear necessary under G.O. No. 2350 W dated 24th August 1892 and 519 W dated 6th March 1895.

(b) The case of intermediate bills and bill in which full payments are made, are dealt with finally by Sub Divisional Officer, but in all cases in which a Contractor or a Piece Worker carries out work against an agreement P.W.D. Form 16 should be issued for intermediate payments for part of the work done and P.W.D. Form No 25 which is only intended to be used when payment is to be made on

Vol. V
752 8/57

Result of Inspection by Mr J. E. Lacey Deputy Examiner of the Office of the Executive Engineer Nellore Division made on the 22nd to 26th August 1899.

Serial No	Remarks by the Inspecting Officer	Authority Code, rule, G.O. etc	Remarks by Examiner	Orders of Government
1	2	3	4	
	Control over Expenditure			
1	There have been instances where work has been undertaken without a sanctioned Estimate during the past 12 months, (Objectionable Items Statements for 1898-99 & 1899-1900). Even in cases where works are eventually sanctioned by Executive Engineer himself, reports should be made to Superintending Engineer on the analogy of Para 39 of Chapter IX P.W.D. Code Volume I. The general rule is that laid down in Para 1 of the same Chapter	P.W.D. Code I. IX. 39 also para 1 and G.O. 916 W. dated 20th March 1888.	1. It is irregular to commence work in the absence of a sanctioned Estimate unless the work is very urgent in which case an immediate report should be made to Superintending Engineer with a solicitation for a provisional sanction in accordance with the orders of Government conveyed in G.O. No 916 W dated 20 March 1888.	Item 1 The Examiner's remarks should receive attention.
2 (a)	All final bills are checked by Executive Engineer before payment and the practice in the Division is to require Measurement Book to accompany such bills and to arithmetically check the calculations therein. This does not appear necessary under G.O. No 2350 W dated 24th August 1892 and 519 W dated 6th March 1895	G.O. 2350 W dated 24th August 1892 and 519 W. dated 6th March 1895 P.W.D. Code II I. 36.	Stay 2.(a). It would be a very ~~unsound~~ injudicious ~~[illegible]~~ thing to insist that Code II. I. 36 be literally adhered to. That code rule admits of the submission of bills to a disburser without measurements in support, so that the disburser would be without any knowledge of the works for which his payment was made. The work may never have been done or if done may have been paid for before. The rule requires modification, the word "or" in the third line should be "and"	Item 2 (a) The ruling in the Code quoted by the Examiner must be read with G.O. 2350 W d/24 Aug. 92, under which an Ex. Engineer in this Presy. has the discretion to direct ~~[illegible]~~ the submission of records of measurements with bills by ~~from~~ any subordinate in charge of a Sub Division. The Govt is not prepared in these circumstances, to interfere with that discretion, nor to take steps to modify the ruling in the Code as suggested by the Exr.
(b)	The case of intermediate bills and bills in which full payments are made, are dealt with finally by Sub Divisional Officers, but in all cases in which a Contractor a Piece Worker carries out work against one agreement P.W.D. Form No 16 should be issued for intermediate payments for part of the work done and not P.W.D. Form No 15 which is only intended to be used when payment is to be made in full on completion of the job. At present			

the intention of the orders for check of final bills is frustrated as generally each bill (which is paid in full and no balance retained) is prepared on P. W. D. Form No 15 and dealt with finally by Sub Divisional Officer. It may be remarked however that in the measurement books total measurements are exhibited but bills are prepared only for value of work done since last measurement.

P. W. D. Form 15.
Code II. I 187.

3. The register showing progress in check and payment of bills is maintained in Form No 66 and for reasons given above (apparently) only 28 final bills were forwarded for audit since April 1898. The register has not been frequently inspected, the last inspection being on 9th September 1898; attention is invited to G. O. 2873 W dated 15th October 1892

G. O. 2873 W dated 15th October 1892.

A Copy of the register is attached, the delays have not been many.

4. Measurement Books. A Register is maintained in Form No E. The many old books issued in 1893, 1894, 1895 and 1896 are shown as still with Sub Divisional Offices. Their return should be insisted on

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

5. The measurement book is the basis of all accounts of quantities, whether of work done by daily labour or by the piece or by contract, or of materials received, which have to be counted or measured and it therefore seems unnecessary to include such petty purchases as supply of 3 Gunny bags, 1 Deal wood box etc therein, or to record the count of stock materials in balance as was noticed in some measurement book of the Gudur Division.

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

2 (b). The Inspecting Officer's remarks point to the fact that receipts in Form 15 are obtained for payment to Contractors and others who have practically running accounts. The attention of the Executive Engineer might be invited to the rules quoted. It would be as well to adhere to the regulation forms.

Item 2 (b): The Regulation forms should be adhered to. Form No 15 should not be used in the case of Contractors and others who have practically running Accounts.

3. It is essential for prompt disposal of bills that the register be frequently scrutinised by the Executive Engineer. The Executive Engineer must see how useful this register is for preventing dilatory payments or needless delay in settling with a Contractor

Items 3 & 4: The Inspecting Officer's and the Examiner's remarks should receive the Ex. Engineer's attention. Govt. attaches the greatest importance to prompt payment.

4. The attention of the Executive Engineer might be invited to the rules quoted.

5. If the Executive Engineer wishes that every such petty purchases should also be recorded in the measurement books there appears to be no objection to this being done. It would ensure a record of all such petty purchases which for all I know, may perhaps be useful.

Item 5 The matter will be left to the discretion of the Ex. Engineer.

6 The following errors and omissions were noticed:-

Book No 6434 —	No trace of Executive Engineer's check measurements found therein.	Chief Engineer's Circular No 5447 C. dated 15th December 1897
" " 4388 (Pgs 98 to 100) —	Do — Sub Divisional Officer	
Book No 7179 —	Dates of measurements not always given.	
Book No 7179 — 4394. 4388 7177. 5001	No and fact of payment not recorded.	P. W. D. Code II. I 34 to 39
Book No 7179 — 5001. 4394. 4388 6453. 5010. 6456 6450.	Reference to payment made etc not signed by Sub Divisional Officer	
Book Nos 5001. — 4375, 4394, 7172.	Corrections not initialled	
Book No 7174 — 6448, 6457.	Not signed by Piece Worker	
Book No 7174. —	"Contents" are in pencil and not in Red inked in	
Book No 7177 —	Measurements are not cancelled.	

6½ Completed measurement books do not appear to be audited before being recorded — G. O. 1613 W dated 1st July 95

7 The measurements of too many works are recorded in one book and occasionally the measurements of one work are found in separate books. More care in distribution is needed as at present the measurements in the former case are very much mixed up and are confusing. — P. W. D. Code II. I. 31 and 32

Control over Revenue and other receipts

8 A Register of miscellaneous properties from which Government can look for Revenue is — G. O. 1316 W dated 23rd May 1898

6 & 6½. 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. It seems desirable that measurements made by Sub Divisional Officers should, to a certain extent be checked by the Executive Engineer and the results recorded in the measurement Book

Items 6 and 6½

Explanation should be afforded as to why there is no trace of check measurements having been made by the Ex. Engineer and the Sub-Divisional Officer on the measurement books noticed by the inspecting Officer. The other irregularities reported, should be set right & should not be allowed to recur.
The greatest possible attention should hereafter be paid to the proper maintenance of measurement books

7. The description of work should be as clear as to admit of easy identification and check. In large works it is preferable that a separate Measurement Book should be kept.

Item 7. The provisions of the Code Vol. II Chapter I paragraphs 31 and 32 should receive careful attention.

8 This point will no doubt receive the Executive Engineer's attention

Item 8. The form of Register provided for the purpose ~~[illegible]~~ a column for explanation maintained in the form authorized in G. O No 1316 W dated 23rd May 1898. Several differences between the sums realized in 1897-98 and 1898-99 were noticed but were not explained nor was the register initialled by the Executive Engineer or Accountant.

Puttas are given for the sale of the right of grazing and fishing but these are not on stamp paper nor does the form provide for the acceptance of the Executive Engineer. It seems necessary that these properties be leased out for a period of years if necessary and proper stamped agreements taken

Banking arrangement

9. The initials of Executive Engineer and disbursing Officers to counterfoils of cheques are, as a rule, never dated. The general orders on this subject issued in G. O 308 W dated 3rd February 1897 require attention. The absence of dates being entered below initials being so common in so many Divisions the matter is again specially brought to notice

G. O 308 W dated 3rd February 1897.

10 The certificate of count of cheques are not always signed by the disbursing Officer before each cheque book is brought into use. There seems to be generally a misunderstanding in most Divisions as to whether the Executive Engineer or Disbursing Officer should sign the certificate of count and general orders should therefore perhaps issue

P. W. D. Form 145 Q. 38.

7

Cash arrangements

11 There is no cashier attached to the Division, but a clerk on 30/40 is in charge of the cash chest deed. He furnishes no security and the orders issued in G. O. No 619 dated 14th March 1895 which

G. O 619 W dated 14th March 1895

Code I. VIII. 29 last
nce. these puttas are ap-
ntly exempt from stamp

of the differences in the Receipts of different years. ~~It should be explained why this column has not been used~~. The Supdg. Engineer will revise the form of agreement to admit of the Ex. Engineer's acceptance being noted ~~on~~ the agreement.

and see that the columns explaining the differences in receipts in different years is filled up in future

It is important that the disbursers initials to counterfoils of cheques should be dated.

Items 9 & 10. The Inspecting Officer's and the Examiner's remarks should receive the ~~Ex. Engineer's~~ attention of all officers in the Dept.

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

8

Items 4

11. The orders of Government which literally applies to the Head clerk only might be extended to all other clerks who may, at the discretion

Item 11. The Supdg. Engineer will report on the Examiner's suggestion.

only apply to Head Clerks apparently, do not cover his case. The cash chest is not embedded in masonry but it is a large (extra size) iron Safe with 2 keys both with the clerk.

P.W.D. Co
I.IV. w
P.W.D.
II.1.70

12. The imprest accounts are sometimes closed on the last day of the month and too late to be recouped in the same month; and in some instances when even closed on the 27th of the month the recoupments were not made till the following month — Delays in recoupment of imprest were also noticed.

P.W.D.
Code II.
69

13.(a). Several corrections were noticed in the Cash Book (Executive Engineers) in April, May, June, July, October and November 1898 but were not initialled by the Executive Engineer. Attention is drawn to Code II.I 56. Reductions of imprest were noted sometimes on payment side instead of the receipt side of the Cash Book vide Code II.I. 67. The entries in the Cash book bore no evidence of being checked by the Executive Engineer as required by Code II.I.58 but the Cash book was signed at the end of each month in terms of Para 61 of the same chapter. Cheque No 10/79407 dated 19th April 1899 for Rs 126-14-3 was cancelled on the 28th April 1899 but the fact was not noted against the original item in the Cash Book as required by Code II.I.90. On the 5th January 1899 Rs 1167-11-0 was paid into the Treasury by the Sub Divisional Officer instead of drawing the cheque in his favor and endorsing it with the words "Received payment by transfer credit to the P.W.D." the amount was treated as Cash from Treasury and then remitted in Cash to the Treasury — a roundabout proceeding and contrary to

P.W.D. Co
II.I.40 to
and note
on P.W.D
Form No

P.W.D.
Code II.II.24.

responsibility of the Executive Engineer be placed in
arge of the Divisional Cash
est.

2. Delay in recoupment 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.

13.(a). The Code rules quoted should be adhered to

Code II. II. 24.			
13(b). The writing by the clerk now in charge of Cash book is not neat and is difficult to read.	P.W.D. Code II. I. 40	13(b) The Executive Engineer's attention might be drawn to the Inspecting Officer's remarks	Items 12, 13(a), 13(b), & 14 15 & 16 The Inspecting Officer's & the Examiner's remarks should receive the Ex. Engineer's attention —
14. On 29th May 1899 Rs 50—/—/— is shown as an advance of Travelling Allowance for May 1899 to Captain Ellis R.E. Officiating Superintending Engineer. II. Circle. The authority of Government was not recorded.	P.W.D. Code I IV 110.	14. The advance of Travelling allowance referred to has since been recovered in June 1899	
Stock arrangements of the Division			
15. The Head Quarter Stores were counted by the Store Keeper from the 2nd to 6th February 1899. All important stores should be counted by a member of the Engineer Establishment and it seems necessary that a Sub Divisional Officer should at least be deputed to count the Head Quarter Stores.	P.W.D. Code II. II. 77.	15. The code rule quoted should receive attention.	~~Items 15 & 16~~ ~~The Inspecting Officer's and the Examiner's remarks should receive the Ex. Engineer's attention~~
16. Form No 9 is kept up by the Store Keeper but receipts do not agree with entries in Form 10— Vide notes 1&8 on the form. It seems necessary to use the Stock—Purchase Account which is used when materials are received and brought on to Stock without being paid for during the month Vide P.W.D. Code II. II. 184. The Book Form No 9 was not signed by any one up to December 1898, corrections were not attested nor totals made	P.W.D. Code II. II 184	16. All receipts as per Form No 9 should find place in Form No 10 the articles being priced in the Divisional Office and credited to Stock Purchases when cash payments have not been made.	
17 The reserve limit of stock is Rs 15,000 but the balances since August 1898 have averaged less than Rs 11,000— that of July 1899 being Rs 10,282/- The sanctioned limit for the present may be reduced to say Rs 10,000.		17. The Superintending Engineer might perhaps be asked to look into this matter and to report what reduction is possible in the Reserve Limit—	Item 17 The Supdt. Engineer will, after necessary enquiry, report on this point.

The stock of the Division is to be disposed of as soon as possible — most of it is surplus and there have been no transactions on a number of articles during the past six months. The Superintending Engineer in letter No 342 N. L. dated 21st April 1899 has authorized the sale at book prices without any extra centage and the Executive Engineer hopes to dispose of all and close Miscellaneous stock account by the end of 1899 — 1900

P. W. D. Code II. II. 82.

Accounts of Works

18. Rs 2-6-9 on account of House rent paid for storing Cuddappah Slabs, Teakwood etc at Kanigiri has been charged to District Munsiff's Court Kanigiri (Schedule Docket No 22) but the sanction of Government is not recorded,

19 Excesses are noticed in Sub heads of the following works:—
(a) Directing the surplus of Kanigiri Reservoir into Pydain — Excavating Channel — Estimate Rs 46,000
(b) Gundavalu Tank improvements Estimate Rs 6400
and ~~work slips~~ workslips are necessary — but Executive Engineer explains that a revised Estimate was submitted for the first work which has been returned by chief Engineer, Irrigation, for further revision. The Estimate for the 2nd work has been reopened.

P. W. D. Code II. II. 170

20 "Petty Supervision" if estimated cost is below Rs 500 is included under grouped Sub Head. It seems necessary that this should always be separately exhibited. Rs 10-0-0 for watchman appears to have been charged to the District

G. O. No 2515 W dated 9th September 1892

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ring that most of the
es are surplus and en-
vours are being made to get
of them at book values.

18. The Executive Engineer might be asked to report upon this.

Item 18 The hire of buildings required for the use of the Dept does not seem under para 21, Chap X, Vol I P.W. Code to require the sanction of Govt. In view, however of the different practice obtaining at present the Examiner will report whether there is any objection to the strict observance of the ~~provisions~~ ~~in the~~ Code Rule in future

19. It is important that the Executive Engineer should keep the Superintending Engineer informed of all excesses over the sanctioned limits for works; the form of ~~workship~~ workslip is for this purpose

Item 19 The Inspecting ~~Officer's~~ remarks do not show that workslips are not used in the Division as a rule. The practice in the Division should be reported; if the workslip is not in use the matter should be explained.

20. It seems desirable that charges on account of petty supervision and contingencies should be shown separately irrespective of the amount involved. The Executive Engineer

Item 20 Fuller reasons should be stated by the Examiner for the ~~for~~ departure from the provisions of G.O. 2515 W of 9 Sept. 92, suggested by him.

Munsiff's Court at Kanigiri against no provision for such an item in the Estimate.

21. No Form 7F was produced in support for the debit to "Materials at site" viz Rs 1243-0-3 to end of July 1899 on account of Diverting the Surplus of Kanigiri Reservoir into the Head Sluice Estimate 10474.

P.W.D. Form No 7F and P.W.D Code II. I. 104.

Contract Accounts

22. In the case of contract undertaken by the following, it would appear that the acceptance of the Executive Engineer in Piece work agreement form No 192. should have been reported to Superintending Engineer or the agreements treated as regular contracts under the rule in Volume I Chapter VIII P.W.D. Code

P.W.D Code I. VIII.

(1) Y. Venkata Reddy and N. Ragavalu Naidu
Total payments already made to end of June 1899 ——— Rs 4,470

(2) M. Kodidu and V. Chinnagadu
Total work done ——— Rs 2,212-

(3) Ellapa Naidu
Total payments already made ——— Rs 15,173

(4) N. Papaiah Naidu ——— Rs 3,626

23 The contractor's Ledger contains a record of accounts of Piece workers only in cases where balances are kept and all transactions with them are therefore not recorded in the Ledger — Rs 166-5- has been due to Subbarayulu Naidu for Pydum Scheme since August 1898 and early adjustment seems necessary

might be asked to report as regards the pay of the watchman referred to

21. The Executive Engineer might be asked to report upon this.

Item 21. The form should, under para 104, Chapter I Vol II of the Code, ~~should~~ be used, if the stock is drawn from a source independent of the Sub Dn Office and is charged to a work direct without passing through the Sub Dn accounts. ~~The~~ Circumstances in which this form came to be used, should be explained with reference to the provision of the Code.

22. Apparently these men ~~should~~ have been treated as regular contractors and the sanction of the Superintending Engineer obtained to the giving out of the contracts

Item 22 & 23 / The Government agrees with the Examiner.

23. The amount due to Subbayalu Naidu should be ascertained and payment made, without further delay. The contractor's Ledger should be utilized more freely — It is of far more use when properly maintained than is generally supposed. But it should be posted as the transactions occur and not

Establishment Work

Service Books – In some instances it was noticed that entries are not made at once in the service book. 13 books require to be reattested

G.O. 272 W dated 4th February 1892. C.S.R. 878(b).

The following principal defects were noticed
(1) Land statements, required by rules 12 and 15 of the "Rules regulating the Public Conduct of Government "Servants" were incomplete — Same Rules.
(2). Finger prints were not taken — G.O. – P.W.D. No 918 dated 4-1-98 G.O. No 199 W. dated 25th January 98.
(3). Pay and acting allowance not correctly entered in columns 4 and 5 – when Temporary or Substantive Pro tempore promotion was given. — C.S.R
(4) Signature of Subordinates in Column 7 not recorded.

The certificates of leave admissible in the applications for Clerks etc are not recorded as required by the form

Travelling Allowances

Bills for March 1899 (included in May's accounts) and for April 1899 were audited and the minor defects noticed are taken up in Audit Note with Executive Engineer

Register of Buildings

Is maintained in manuscript which

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le sought at once
e Engineer should
over protection
ledger account
contractor or any
who wished to
ccount of this sort into
would take
it was never
the Ledger.

ervice books are
tant records and
e and precision
ry in their main-
The attention of
tive Engineer
drawn to the
ed and he may
instructed to
the service books
kists and to
wing done so.

Items 24 to 27

The Service books and other documents should be completed and corrected in the manner shown. The fact of such completion should be duly reported.

Item 29. The Examiner's remarks should receive attention initialled by Executive Engineer. Register is under revision and will ~~deviate~~ eliminate certain buildings alluded to in G. O 1569 W dated 10th June 1899 but the value in the following cases need to be rectified:—

	Register.	32¾
(a) Sub Collector's Bungalow Ongole	10,348.	11,602
(b) Sub Divisional Officer's Quarters at Gudur	2,450	2,717
(c) Head Assistant Collector's at Gudur	9,190	10,048

Gudur Sub Division.

The Gudur Sub Division was also inspected on the 26th August 1899. The points noticed are minor and will be taken up in Audit Note with Executive Engineer.

Sd/ J. E. Lacey
Deputy Examiner
P. W. Accounts.
12/9/99

attention might be drawn to the Examiner P. W. Accounts Circular (No. 1038 M.A.G. 25 Aug. 1899) on the subject of discrepancies in the recorded value of buildings as shown in the Register (Copy herewith)

H Rainier
Officiating Examiner P. W. Accts,
Madras & Coorg
12/9/99

4.10.99

[illegible]

buildings alluded to in [illegible]

June 1899 but the [illegible]

cases need to be rectified [illegible]

(a) Sub Collector's Bungalow [illegible]

(b) [illegible] Office Quarters

at [illegible]

(c) [illegible] Collector

[illegible]

20 The [illegible]

paid in [illegible]

points [illegible]

taken [illegible]

Engineer.

---

might be drawn to

[illegible] P.W. [illegible]

the subject of the

[illegible]

2 [illegible]

24

23

24

Visiting Examiner P.W. Accts

Madras Cy

[illegible]

13-270

1-WD

KEEP-WITH CURRENT No.

dated 189 .

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1P

E- No. 27.
1,000—16-5-98

GOVT. OF MADRAS. } 1898.9 { P.W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 12th September 1898.9

OFFICE NOTE No. 1103 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 Nellore Division. I solicit the orders of Government in column 5 of the enclosed statement.

2. The office is in good order,

H. R.

Offg: C.

E.
12-9-99