Public Works (189) Department.

√

G.O., No. 2880 W

DATED 31st Oct/14

[Despatch Abstract.]

Inspection Report.

Orders on the — of the accounts of the Bellary Dn., submitted by the Exr, P.W. Accts.

280/14

B

P. W. 28.
160—12-9-12.

Dn 31/10

BACK PAPERS.

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

FURTHER PAPERS.

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

GENERAL.
ACCOUNT.

Government {1899} of Madras.

PUBLIC WORKS.

Recd.	1899.	*Enclosures*
Regd.		*Spare copies*

G.O., No. 2880 W., 31st October 1899.

OCTOBER.

Inspection Report

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

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following papers :—

Office-note from the Examiner, Public Works Accounts, Madras, dated 7th August 1899, No. 970 A./A.

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

2. The state of the office as here reported is so unsatisfactory that a further inspection will be necessary six months hence.

Office-note to the Examiner, Public Works Accounts, dated 8th Sept. 1899, No. 3734 C.
" from the " " " " 14th " " " 1119 A./A.

Order—No. 2880 W., dated 31st October 1899.

With the first of his office-notes recorded above, the Examiner, Public Works Accounts, submits those items in the report of inspection of the accounts of the Bellary 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, III Circle, will see that necessary and prompt action is taken on these orders.

2. With reference to paragraph 2 of the Examiner's note, Government is satisfied that the irregularities brought to notice, which are similar in character to those in other offices not affected by the late famine, are mainly due to the latter and to the great difficulties occasioned thereby in office management. Government believes that those difficulties were creditably overcome by the then Division officer and his staff, and looks for steady improvement in the management of the office now that those difficulties are past.

(True Extract.)

Under Secretary to Government.

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

Exd. T. K. Narayana Aiyangar.

Appendix to G.O., No. 2880 W., dated 31st October 1899.

Result of Inspection by Mr. J. E. Lacey, Deputy Examiner, Public Works Accounts, of the Office of the Executive Engineer, Bellary Division, III Circle, at Bellary from the 17th to 22nd, and also on 24th July 1899.

Serial No.	Irregularity or defect brought to notice.	Paragraph of report.	Relative Code rule or order.	Examiner's remarks.	Orders of Government.
1	2	3	4	5	6
1	The office of the Executive Engineer was last inspected by Colonel A. T. Fraser, R.E., on the 5th May 1894.	1	Code, I, III, 38, 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 Superintending Engineer's attention will be specially drawn to the necessity of periodical inspections of Divisional offices.
2	The cash was counted on 1st November 1898 by Mr. Clerk and he had not seen or initialled the cash book again till the 10th February 1899. And then. again, not till 31st March 1899 the present Executive Engineer Mr. Handcock, on assuming charge, counted the cash and recorded the fact on the 8th June 1899, and has not seen the cash book since. As a general rule, the Accountant certified to the balance at end of each month and Public Works Department Form No. 1 was invariably signed only by him.	9	Code, II, I, 40, 58, 59, and 61 ; II, II, 36.	2. The cash book being the primary record of the disbursing officer upon which the Divisional accounts are largely based, it his highly desirable that the Executive Engineer should check the entries in it as often as possible when he is at head-quarters and see that it is complete in every respect and that the entries are supported by proper vouchers.	*Item* 2.—The rules laid down in paragraphs 40, 58, 59, and 61, chapter I, and paragraph 36, chapter II, Volume II of the Code, should be carefully observed.
3	The entries in the Divisional and Sub-divisional* cash-books sometimes contain items showing cost of materials supplied to piece-workers as a payment and credit *per contra* ; this seems unnecessary and incorrect as the items were not *bonâ fide* cash receipts.	10	Note 8 on Form No. 4 ; Code, II, II, 135, II.	3. Only *bonâ fide* payments and recoveries should find a place in the cash book. The adjustment of the value of materials supplied should be carried out in the manner laid down in note 8 on Form No 4.	*Item* 3.—The Examiner's remarks should be noted.
4	In November 1898 (voucher No. 91, Anantapur sub-division) a sum of Rs. 306-14-2 was shown as paid to the contractor (Atchiah Chetty for Nagasamudram tank) and credited to deposits under injunction from Court. The amount was also treated as a miscellaneous cash receipt and paid into treasury. The transaction should have been passed through the adjustment book and the payment into treasury was irregular.	11	Note 8 on Form No. 4 ; Code, II, II, 23.	4. The transaction should not have appeared in the cash book. The Executive Engineer's attention might be drawn to the note 8 on Form No. 4.	*Item* 4.—The Executive Engineer's attention should be drawn to these remarks.
5	In some cases it was stated that cheques were sent by the Executive Engineer (Mr. Clerk) to the office for delivery to the contractor.	12	G.O., No. 952 W., dated 11th April 1893 ; No. 169 W., dated 23rd January 1895; Code, II, I, 47; II, I, 179.	5. This erroneous procedure will doubtless be discontinued, now that it is pointed out.	*Item* 5.—This procedure should be discontinued. The orders issued in paragraph 2 of G.O., No. 169 W., dated 23rd January 1895, should be carefully observed.
6	Errors were noticed in the cash book, but they invariably were initialled only by the Accountant.	13	Code, II, I, 56.	6. The corrections should always be initialled by the disbursing officer.	*Items* 6 *and* 7.—The Government endorses the Examiner's remarks which should be strictly attended to.
7	Petty vouchers recorded in the Division office were not cancelled.	14	G.O., No. 2390 W., dated 30th September 1895 ; Code, II, III, 66.	7. The vouchers should be so cancelled as to prevent the possibility of their being used a second time.	

* Sometimes forced in by Divisional office.

Result of Inspection by Mr. J. E. Lacey, Deputy Examiner, Public Works Accounts, of the Office of the Executive Engineer, Bellary Division, etc.—*cont.*

Serial No.	Irregularity or defect brought to notice.	Paragraph of report.	Relative Code rule or order.	Examiner's remarks.	Orders of Government.
1	2	3	4	5	6
8	The concessions granted in G.O., No. 2330 W., dated 22nd August 1892, of reducing the details in the cash book has worked unfortunately for this division as it has necessitated the whole of the establishment schedules for ordinary and famine being recast from November 1896—a very heavy task. Under the notes in Public Works Department Form No. 4, it is seen that the intention of the Government of India is, that *every entry in the cash book must be concise and with such particulars as will unmistakeably indicate the nature of the transaction*, and it seems natural to conclude that the particulars of payment should be traced readily at any time. The entries in a salary and travelling allowance bill submitted for audit are by classes for the division, whereas the payments made are invariably by sub-division and offices; at a distance of time it is difficult to say what constituted the staff of each sub-division or subordinate at the time and included in the item of salary paid and entered in the cash book. A modification of the orders in G.O., No. 2330 W., dated 22nd August 1892, seems desirable.	17	Code, II, I, 40; note 2 on Form No. 4.	8. Under the circumstances brought to notice the Executive Engineers might be instructed to make the entries in the cash books as indicated in the rules quoted in supersession of G.O., No. 2330 W., dated 22nd August 1892.	*Item* 8.—Executive Engineers will, in future, make the entries in their cash books in accordance with the rules quoted by the Examiner in supersession of G.O., No. 2330 W., dated 22nd August 1892.
	Treasury Pass Books.				
9	The pass book of the Anantapur treasury was sent only once a month to be written up, but it is stated that the pass book of the Bellary treasury was sent two or three times a month, but there were no indications of any intermediate check being made by the Executive Engineer of the entries made therein. The pass books for May 1899 were only finally examined by the Executive Engineer on the 19th June 1899 and returned to the Treasury officer on the following day.	18	Code, II, II, 17 ..	9. The Executive Engineer's attention might be drawn to the rule quoted.	*Item* 9.—Attention will be drawn to paragraph 17, chapter II, Volume II of the Code.
	Cheque Books.				
10	The certificate of count of cheques in the fly leaf of each cheque book is not always signed by the Executive Engineer. In the case of cheque books issued to sub-divisional officers, orders may issue permitting the count and signature being made by them as disbursing officers. This was also noticed in Mr. Swetenham's report, paragraph 5.	19	....	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.	*Item* 10.—The Examiner's remarks should be carefully attended to. This matter was noticed in previous inspections of the accounts of the Bellary division.
	Imprest Accounts.				
11	Items disallowed from an imprest account are added to the balance (see accounts for August, September, November and December 1898).	21	Code, II, I, 68; Standing Order No. 153 of 1897, dated 6th October 1897.	11. When any item in the imprest account is open to objection, it should not be disallowed but recouped and placed under miscellaneous advances pending adjustment either by debit to some final head or by recovery from the imprest holder.	*Item* 11.—The Superintending Engineer's attention will be drawn to the Examiner's remarks.

Serial No.	Irregularity or defect brought to notice.	Paragraph of report.	Relative Code rule or order.	Examiner's remarks.	Orders of Government.
	Control over Expenditure.				
12	*Unauthorized Expenditure.*—The prior sanction of the Superintending Engineer is not obtained before commencing works without estimate or appropriation.	23	Code, I, IX, 1 ..	12. It is irregular to commence a work in the absence of a sanctioned estimate unless the work is very urgent, in which case the sanction of Superintending Engineer to put the work in hand should be obtained as required by Code rule quoted.	*Item* 12.—The irregularity brought to notice should be stopped.
	Check of Bills.				
13	The register was seen at long intervals by the Executive Engineer (noticed also in previous report of Mr. Swetenham's—see paragraph 14). The following kinds of delays were noticed:— (*a*) Delay between date of measurement and date of bill .. .. .. in 16 cases. (*b*) Delay between date of bill and date of receipt in Division office .. .. .. in 19 ,, (*c*) Delay in audit in Division office, and in some instances over three weeks .. .. .. in 22 ,, (*d*) Delay in payment .. .. .. in 11 ,, And that the delays were extensive in some cases.	24	G.O., No. 2873 W., dated 15th October 1892.	13. The object of the register is to prevent delay in payment, and unless it is properly maintained and frequently scrutinized by the Executive Engineer it is of course useless.	*Item* 13.—The Government endorses the Examiner's remarks. This register gives Executive Engineers an effective control over the work of their Accountants and Sub-divisional officers and should be properly maintained and frequently scrutinized.
14	Regarding the check of bills, the following points require attention: (1) That in the case of sub-division under the charge of a subordinate whom the Executive Engineer may not consider sufficiently experienced to exempt from the submission of records of measurements with bills, the measurement taken by him will be checked in the Division office and that measurement books for alternate months will be used, thus dispensing with the clerical labour involved in the copying of measurement sheets. (2) (*a*) That every bill for a payment on account shall be checked in the Division office as to total value of work done and previous payments before it is admitted into the Divisional accounts. (*b*) That every bill for final payment must be rigidly scrutinized as to *rates*, estimate and appropriations before *payment*. (*c*) That final bills, thus checked, shall be returned to Sub-divisional offices with all possible despatch. (3) Chief Engineer's (Public Works Department) Circular No. 5447 C., dated 15th December 1897, paragraph 6, in which the Chief Engineer laid down that no bill based on measurements should be paid either in the Division or Sub-division office unless accompanied by the measurement book or a certified extract of the same, and further that the latter should be prepared in the office of the subordinate who took the measurements, and in this circular frequent inspections and check-measurements by the Executive Engineer and Sub-division officer were enjoined.	24-A	G.O., No. 2350 W., dated 24th August 1892; G.O., No. 2668 W., dated 26th September 1892; Chief Engineer's (Public Works Department) Circular No. 5447 C., dated 15th December 1897.	14. The Executive Engineer's attention will, no doubt, be given to the orders on the subject.	*Item* 14.—The orders on the subject should be carefully observed. It is observed with regard to rule (1), that G.O., No. 2668 W. of 26th September 1892, does not supersede G.O., No. 2350 W. of 24th August 1892.

Result of Inspection by Mr. J. E. LACEY, Deputy Examiner, Public Works Accounts, of the Office of the Executive Engineer, Bellary Division, etc.—*cont.*

<table>
<tr><th>Serial No.</th><th>Irregularity or defect brought to notice.</th><th>Paragraph of report.</th><th>Relative Code rule or order.</th><th>Examiner's remarks.</th><th>Orders of Government.</th></tr>
<tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td></tr>
<tr><td>15</td><td><i>Measurement Books.</i>
The undermentioned irregularities are brought to notice—
(<i>a</i>) The following books are noted as having been lost :—
Shunmuga Mudali, Overseer .. Books Nos. 4529, 4530, 4916, 4917, 5505.
Mr. Elliot, Temporary Upper Subordinate .. Book No. 5787.
(<i>b</i>) Thirty-five measurement books issued to subordinates who have left the division have not yet been returned, some of 1893.
(<i>c</i>) Entries of payment are not signed by the Sub-division officer, but a rubber stamp is impressed by the Sub-division clerk usually giving the following information :—
Posted into bill No. , dated .
Paid by cheque No. .
and another stamp <i>cancelled</i> is also used. These stamps are evidently used by the Sub-division clerk when bills are paid. (See measurement books Nos. 5724, 5984, 5985, 5302.)
(<i>d</i>) Signature of subordinate in charge is often in pencil (Measurement book No. 5780, 5994.)
(<i>e</i>) Corrections were noticed in measurements up to date not inked in in "contents or area" or initialled. (Book Nos. 4734, 5999, see also books Nos. 5994 and 5302.)
(<i>f</i>) Total value of work done and also memorandum of payments were in pencil and numerous corrections were also not initialled (Book No. 4734.)
(<i>g</i>) Differences also existed between the final bills and measurement books in the following cases, thus showing that the measurement sheets were considered of first importance; the corrections in the books, which should be considered of primary importance, not having been made :
Bheem Singh for improvements to Kampli and Bella Godall channels (V. No. 52 S.D. No. 36) :—
<table>
<tr><th>Sub-work and sub-head.</th><th>Measurement book.
RS. A. P.</th><th>Bill.
RS. A. P.</th></tr>
<tr><td>Repairing the bridge at 3/1, Bella Godall channel, estimate Rs. 40, coping slabs 3" thick ..</td><td>97·61 at 0 4 0
26 10 5</td><td>24 6 5</td></tr>
<tr><td>Pointing with surki ..</td><td>4·28 at 2 0 0
8 9 0</td><td>6 6 9
at 1/8</td></tr>
<tr><td>Constructing eleven high level sluices, Kampli channel, estimate Rs. 1,100, earthwork excavation .. ..</td><td>2 0 0</td><td>5 0 0</td></tr>
<tr><td>C.R. stone in mortar ..</td><td>24 at 20 0 0
4 12 10</td><td>6 11 6
at 28</td></tr>
<tr><td>Constructing 4 cast iron pipe aqueducts 6", estimate Rs. 360, excavating foundation ..</td><td>(3) 6 0 0</td><td>(4) 8 0 0</td></tr>
<tr><td>Rough stone dry new ..</td><td>432 at 6 0 0
25 14 9</td><td>34 9 0
at 6</td></tr>
<tr><td>Rough stone dry new old.</td><td>144 at 3 0 0
4 5 1</td><td></td></tr>
<tr><td>Cast iron pipes .. ..</td><td>117 at 2 4 0
263 4 0</td><td>243 0 0
108 at
2 4 0</td></tr>
</table>
and several other instances.
(<i>i</i>) In some measurement books the "page No. " of previous measurements was not given and previous measurements were not easily traceable, <i>e.g.</i>, Book No. 5724 of Devan B. Koil Pillai, page 3. Teakwood as per last bill 8793 at $3\frac{1}{2}$ c. ft = Rs. 274–12–5, no entry in column 8, but Rs. 54–15–3 is entered in column 9 "since last measurement" without any quantity; again slab 4" thick as per last bill 66 at 3—6 sq. ft. Rs. 14–7–0, column 8 left blank and minus Rs. 2–1–0 entered in column 9.
(<i>j</i>) Evidence of cheque-measurements by Sub-division officer not found in original measurement (Book Nos. 5724, 5985.)
(<i>k</i>) Reference to the bill in which quantities are entered for payment is not always given. (Book No. 5724, page 18, and book No. 3153, page 17.)
(<i>l</i>) Measurements sometimes are very neatly entered in ink and do not appear to be the original measurements taken on the work spot and were very probably copied from the measurement sheets (Book Nos. 5984, 5782.)</td><td>25</td><td>Code, II, 1, 31, <i>et seq.</i>; note 2 on form No. 6.; Chief Engineer's, Public Works Department) Circular No. 5447 C., dated 15th December 1897.</td><td>15. The measurement books being such very important records, too much care cannot be taken in maintaining them.
All original measurements taken should be directly entered in this book and in no other.
It seems necessary that the measurements made by the Sub-divisional officer should, to some extent, be checked by the Executive Engineer; and the particulars of such check-measurements being recorded in the books, Executive Engineer's attention might be invited to Chief Engineer's (Public Works Department) Circular quoted.</td><td><i>Item</i> 15.—Special attention will be drawn to the Examiner's remarks. Government attaches the greatest importance to the careful maintenance of these primary records.</td></tr>
</table>

Result of Inspection by Mr. J. E. Lacey, Deputy Examiner, Public Works Accounts, of the office of the Executive Engineer, Bellary Division, etc.—*cont.*

Serial No.	Irregularity or defect brought to notice.	Paragraph of report.	Relative Code rule or order.	Examiner's remarks.	Orders of Government.
1	2	3	4	5	6
	Completed Measurement Books.				
16	A number of these have not been test-audited by the Executive Engineer on their return in terms of G.O., No. 1613 W., dated 1st July 1895. This was noticed also in paragraph 11 (*b*) of Mr. Swetenham's report.	26	Code, II, I, 38; G.O., No. 1613 W., dated 1st July 1895.	16. The attention of the Executive Engineer might be invited to the orders quoted.	*Item* 16.—Attention will be drawn to the orders quoted. All measurement books should be test checked on final completion and return to the Divisional office.
	Register of Works and Works Abstracts.				
17	In the following cases the record of the works in the register of works is kept by sub-works instead of sub-heads:— RS. (*a*) Improvements to Kampli and Bella Godal channel, estimate .. .. 31,700 (*b*) Ramipore channel improvements, estimate .. 30,160 (*c*) Kannymockla Yena cheruvu and supply channel, estimate 6,780	27	Code, II, II, 153; G.O., No. 208 W., dated 21st January 1892.	17. The Executive Engineer might be asked to report why the outlay was not recorded by sub-heads as required by the rules quoted.	*Item* 17.—The Superintending Engineer will report on this point.
18	In the case of the Balasaladoddy tank improvements, an estimate of Rs. 3,440 has been sanctioned, but a large portion of the work provided for had been debited to famine; the work is said to be completed but the outlay recorded is Rs. 991. The accounts require to be brought up to date and the estimate closed. The following materials belonging to the same work which are surplus are kept in Division stores. They should be sold or otherwise disposed of and proceeds credited to the work:— 100 cartridges, large. 23 ,, small. 12 Trusse coil.	28	Code, II, II, 129 and 131.	18. The Executive Engineer might be instructed to close the accounts of the work; the materials at site being dealt with according to the Code rules quoted.	*Item* 18.—The Examiner's suggestion will be carried out.
19	Police officers' quarters at Anantapur, Rs. 39,330 .. .. The details in the register of work were— RS. Payments to contractors .. .. 38,000 Petty supervision .. .. .. 605 Other charges .. .. .. 725 39,330 The payment to the contractor was authorized in G.O., No. 2654 W., dated 13th October 1898, but as the lump sum payment was against work done, it seems necessary that the register of works, a permanent record, should give details by sub-heads.	29	Code, II, II, 153 ..	19. The register of work is for the information of the Executive. The Executive Engineer will perhaps be instructed as to his deviation from the rule quoted.	*Item* 19.—Government having sanctioned the payment of a lump sum, details by sub-heads are not required.
20	*Dharmavaram Taluk Cutcherry, Estimate Rs. 35,682.*—Expenditure to end of May 1899 Rs. 42,113. The accounts show as advances to Mr. Watson and other contractors to the extent of Rs. 9,195-3-11 and similarly in the register of works for the Madakasira, Rs. 11,224-11-10; these sums are debited to a misleading item "Advance to contractors for materials" in the register of works and the whole of the accounts of these two works have to be overhauled and recast. (The expenditure for April and May 1899 have not yet been posted into the register of works.) The accounts also of the contractors (Messrs. Watson and Runga Gopal Row) are still in an unsettled state. The case, it is understood, is before Government.	30	Code, I, VIII, 33 ..	20. As this case is before Government, no remarks are necessary.	*Item* 20.—The orders of Government on this subject have since been issued.
21	Several major works posted in the register of works show numerous adjustments from one sub-head to another on account of past erroneous postings and indicate a want of correct accounting in 1897-98 and also in 1898-99, *e.g.*: (1) Improvements to Royal Cheruvu tank, revised estimate 18,125; (2) Taluk cutcherry at Dharmavaram; (3) also at Tadpatri; (4) Taluk cutcherry at Gooty; and (5) Kampli and Bella Godal channel improvements.	..	....	21. If the work abstracts are carefully scrutinized, there will be no necessity for numerous adjustments.	*Item* 21.—Attention will be drawn to the Examiner's remarks.
22	*Improvements to Apparazpetta tank, Estimate Rs. 9,620.*—Rupees 412-5-6 was credited to the work for value of old materials sold. The estimate did not show a deduction on this account; and to prevent the total actual outlay exceeding the estimate, the latter should be re-sanctioned for Rs. 9,208.	32	Code, II, II, 130. II, IV, 9.	22. Since the value of materials sold was not deducted from the estimate sanctioned, the Executive Engineer might be instructed to write it back to Provincial Revenue.	*Item* 22.—The Examiner's suggestion is referred to the Superintending Engineer for such action as he considers necessary.
23	*Taluk Cutcherry at Alúr, Estimate Rs. 14,481.*—Fines credited to work Rs. 100. These are as a rule in the division credited to the work and not to revenue, but the orders contained in P.W.D. Code, II, II, 45, require that this should only be done in cases where the work, on account of which the penalty is exacted, suffers damage and where its cost is unduly enhanced.	33	Code, II, II, 45 ..	23. Recoveries on account of fine should be credited to the work only in cases where the work on account of which the penalty exacted suffers damage or where its cost is unduly enhanced. Otherwise they should be credited to Provincial Revenue.	*Item* 23.—Attention will be drawn to the Examiner's remarks.
24	The register of works for major works for 1898-99 appear not to have been examined by the Executive Engineer except for November, December 1898 and January 1899. That for minor works, August 1898 and January 1899, were not examined. The entries for April and May 1899 in both registers appear not to have been seen by the Executive Engineer.	34	Note 9 on Form No. 30-A; G.O., No. 154 W., dated 21st January 1895.	24. The Executive Engineer will no doubt give in future his personal attention to the examination of the registers of works.	*Item* 24.—Divisional officers are expected to thoroughly scrutinize their registers of works, and this matter should receive special attention.
25	Work abstracts are all compiled in the division and have not tended on the past to record correct outlay by sub-heads. Special attention on this point is invited to G.O., No. 2726 W., dated 30th Sept. 1892, in which Government agreed to the proposal made by the Examiner (for various sound and recorded reasons) concurred in by the Chief Engineer that the work abstracts should, as a rule, be compiled in Sub-division offices. In G.O., No. 518 W., dated 6th March 1895, when Government again directed that this procedure should be adhered to in future except in divisions where satisfactory reasons can be given for its non-observance, the system approved of in the Government Orders quoted is, it is understood, adopted in the majority of divisions in Madras and may be tried in Bellary. Further, as the work abstracts are prepared in the Division office, Sub-division officers are not kept informed of the total expenditure on each sub-head of estimate.	35	G.O., No. 2726 W., dated 30th September 1892; G.O., No. 518 W., dated 6th March 1895; Code, II, I, 102.	25. The Executive Engineer's attention might be invited to orders quoted as regards the preparation of work abstracts in the Sub-division office. The work abstracts should, after completion, be sent to Sub-division officers for information in view to the register of works maintained by them being completed.	*Item* 25.—Government recognises the fact that the preparation of work abstracts in Sub-division offices is sometimes impossible, without additional clerical assistance, and is willing to leave this matter to the discretion of Division officers.

Result of Inspection by Mr. J. E. LACEY, Deputy Examiner, Public Works Accounts, of the Office of the Executive Engineer, Bellary Division, etc.—*cont.*

Serial No.	Irregularity or defect brought to notice.	Paragraph of report.	Relative Code rule or order.	Examiner's remarks.	Orders of Government.
1	2	3	4	5	6
	Workslips.				
26	There are excesses over sub-heads in several works (noted below) and in some instances indicated alterations in design; but workslips have not been submitted and it was explained that this was chiefly due to the postings in the register of works being incorrect and under revision, and that therefore workslips could not be prepared: Dharmavaram Taluk cutcherry Madakasira taluk cutcherry, Karanimokla yura cheruvu supply channel, Rampur channel improvements, Improvements to Royal cheruvu tank (Revised estimate since sanctioned and work completed).	36	Code, II, II, 170 ..	26. It is important that the Executive Engineer should keep the Superintending Engineer informed of all the excesses over the sanctioned limits for works; the form of workslip is for the purpose.	*Item* 26.—The attention of the Superintending Engineer will be drawn to paragraph 170, Chapter II, Volume II of the Code.
	Materials at Site.				
27	The total value of materials at site to end of May 1899 is Rupees 5,086-5-1, the bulk of it is at the Kalyandrug Taluk cutcherry, work done by departmental agency. A detailed account in Form No. 7-F should be prepared monthly and signed by the officer in charge. An account at present in separate registers is maintained for the work.	37	Code, II, I, 103 ..	27. The rule quoted will no doubt receive Executive Engineer's attention.	*Item* 27.—These remarks should receive the Executive Engineer's attention.
	Contract Accounts.				
28	There are no regular contractors, but all contract work is done by socalled piece-workers. No contractor's ledger is therefore maintained, but a register is maintained instead with the following headings:— (1) Month. (2) Voucher number. (3) Value of work done. (4) Deduct amount withheld. (5) Amount paid. (6) Remarks as to recoveries to be effected. (7) Recovered amount.	39	Code, II, II, 166 ..	28. When running accounts are kept the transactions should be recorded in the contractor's ledger. A separate register is unnecessary.	*Item* 28.—Attention will be drawn to the Examiner's remarks.
29	No agreement was forthcoming from V. Sambasiva Mudali who carried out work to the improvements to the Royal cheruvu tank to the extent of Rs. 16,417-1-2.	40	Code, II, I, 112. ..	29. The Executive Engineer will no doubt explain why an agreement was not drawn up for this work.	*Item* 29.—As the work was commenced in 1896, no action is now necessary. The rules on the subject should be observed in future.
30	In this connection I again invite attention to the comparatively large contracts undertaken by piece-workers:— V. Sambasiva Mudali, for constructing a surplus escape to the Thoorta channel, total work done to end of April 1899, Rs. 7,788-13-3. Piece-work agreement accepted in M. 169 by Mr. Clerk, Executive Engineer. Muniah, Contractor for Taluk cutcherry at Dharmavaram, paid Rs. 29,103-0-6. Piece-work agreement accepted by Captain Ellis, R.E., Executive Engineer. In Form M 169 it is clearly laid down that only certain work is to be given out in piece-work, viz., (1) earthwork, (2) nanal planting or revetment, (3) stone breaking, collecting stone or laying stone in revetment, (4) clearing prickly-pear, and (5) cartage of materials; but when the work is of any other description or when the intention whether expressed or implied, is that the party undertaking the work shall execute all or any definite portion of the work to be done, the work must be given out on schedule or other contract (if not executed departmentally).	41	Code I, VIII, 8; Code II, I, 112.	30. Apparently the men should have been treated as regular contractors and sanction of Chief Engineer obtained to the giving out of the contracts.	*Item* 30.—The Code rules quoted should be observed in future.
	Tools and Plant.				
31	Transfers are made from ordinary to famine tools without any apparent (recorded) reason. A distinct and clear account of famine tools is necessary, and transfers should not be made unless to replenish the scale laid down for such tools for the division.	42	G.O., No. 1335 W., dated 25th May 1899.	31. The Executive Engineer's attention might be drawn to the Government Order quoted.	*Item* 31.—The attention of all officers of the department will be drawn to G.O., No. 1335 W., dated 25th May 1899.
32	The following tools issued in 1896 to Mr. Watson, the Contractor of the Madakasira Taluk cutcherry, have still to be adjusted:— 12 Crow bars. 50 Mamoties. 50 Stone-breaking hammers. 50 Pick-axes. and the following are shown against the late Contractor A. Lakshmana Moodali:— 1 Hammer screw, wrench. 13 " sledge. 2 Jumpers, steel. 1 Vice, Bench. which also requires adjustment.	43	Code II, I, 116; G.O., No. 3338 W., dated 22nd December 1893.	32. The Executive Engineer might be instructed to recover the cost (including percentages) of tools issued to the contractors if they are not likely to be returned.	*Item* 32.—The cost of the tools (including, percentages) should, if possible, be recovered from the contractors if they are not likely to be returned.
	Service Books.				
33	Delay in entering items in service books noticed: *Sub-Conductor L. Donaghue, Supervisor, 1st grade*—Reversion from Sub-Engineer, 3rd grade, published in Gazette, dated 19th April 1898, entry signed in service book by the Executive Engineer on 5th January 1899. C. V. Shunmuga Mudali, overseer, 2nd grade: Reversion in Gazette, dated 22nd November 1898, entry signed in service book by Executive Engineer on 5th January 1899 and some others.	44	G.Os, No. 272 W., dated 4th February 1893; No. 2172 W., dated 9th August 1897; No. 894 W., dated 31st March 1898; No. 1138 W., dated 9th May 1898; Civil Service Regulations, article 876.	33. It is essential that every event in a man's service should be recorded in his service book at the time of the event, such entries being attested by the head of the office as soon as they are made. The Executive Engineer's attention might be particularly drawn to G.O., No. 272 W., dated 4th February 1893.	*Item* 33.—The special attention of all officers of the department will be drawn to G.O., No. 272 W., dated 4th February 1893.
	Deposits in Savings Banks.				
34	Rs. 200 was deposited by Ponnusamy Pillai, late Famine Storekeeper, Anantapur. His services were dispensed with in April 1898 and the return of the security awaits settlement of discrepancies between the tools sent by Public Works Stores and acknowledged by Anantapur sub-division. This requires early disposal. The book is in the man's own name, but pledged to the Famine Sub-division officer, Anantapur, instead of to the Executive Engineer.	50	Code, I, IV, 13; Code, I, IV, 15.	34. The Executive Engineer might be instructed to take necessary steps for the early settlement of the discrepancies. The Code rule quoted should receive attention.	*Item* 34.—The necessary steps should be taken for an early settlement of this matter, and the Code rule quoted by the Examiner should receive attention.

Result of Inspection by Mr. J. E. Lacey, Deputy Examiner, Public Works Accounts, of the Office of the Executive Engineer, Bellary Division, etc.—*cont.*

Serial No.	Irregularity or defect brought to notice.	Paragraph of report.	Relative Code rule or order.	Examiner's remarks.	Orders of Government.
1	2	3	4	5	6
	Sanctioned Estimates and Appropriations.				
35	The register of appropriations was last seen by the Executive Engineer on 10th December 1898 and the total grant for the year 1898–99 was in pencil. The Executive Engineer should sign and approve of the entries when sending forward the application for letter of credit.	54	Code, II, II, 169 ..	35. It is desirable that the register of appropriations should be examined monthly by the Executive Engineer at the time of his signing the letter of credit.	*Item* 35.—The Government concurs in the Examiner's remarks which should be acted on.
	Register of Buildings and Lands.				
36	The register (loose, printed but not bound) of buildings is kept in two parts—one for the Bellary and another for the Anantapur district. The cost of each building entered evidently was not correct as the figures did not agree with those (after taking into account the additions for site, if any, and establishment and tools and plant) entered in the return of buildings let and available for rent. This require looking into.	35	Code I, VII, 73 ..	36. It is suggested that the register be revised and brought up to date and bound.	*Item* 36.—The register will be revised, brought up to date and bound.
37	The register of lands is kept up in the form authorized in Chief Engineer's (Public Works Department) No. 3488 C., dated 1st October 1896, but not apparently seen by the Executive Engineer or Accountant. A clear reference to debits to land intimated through the Civil Exchange Accounts is not always given (see debit for Rs. 148-2-7 in November 1898).	56	Chief Engineer's (Public Works Department) Circular No. 3488 C., dated 1st Oct. 1896.	37. The Executive Engineer should examine the register at certain intervals and see that it is complete in every respect.	*Item* 37.—The Government concurs in the Examiner's remarks.
38	The following still remain to be completed:— (1) Preparation of revised establishment schedules for both ordinary and famine from November 1896 to December 1898 and return of all vouchers to Examiner's office. (2) Preparation of revised statement of income-tax. (3) Some arrear items in Audit notes. (4) Adjustment of the previous erroneous postings in register of works for Taluk cutcherries at Dharmavaram and Madakasira. (5) Overhauling and adjusting the accounts of the Contractors Messrs. Watson, Ranga Gopal Row and A. Lakshmana Mudali, also that of the late Storekeeper, Anantapur, viz., Ponnoosawmy Mudali.	62	....	38. This point will no doubt receive the Executive Engineer's early attention.	*Item* 38.—This matter should receive early attention.
	Cash Chest.				
39	This is a small wooden one with iron clamps not imbedded in masonry, and the Sub-division officer keeps his cash balance in his personal custody in his house, not considering the office chest safe enough.	66	Code, II, I, 70.	39. The cash chest might be built into the masonry of the office wall, if necessary, to ensure safety. (Signed) H. RAINIER, Offg. Exr., P.W. Accts., Madras and Coorg.	*Item* 39.—An iron cash chest should be obtained, and imbedded into the masonry of the office wall, if necessary. (True Extract.) (Sd.) W. B. deWINTON, Secretary to Govt.

A.

P. W. DEPARTMENT.

Inspection Report on Accts of the Bellary Dn

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following

Office note from the Examiner P.W. Accts No 970 A/A of 7-8-99
Do to do - No 3734 C of 8-9-99
Do from - do - 1119 A/A of 24-9-99

Quote orders in Statement as appendix

2 Draft

H.E. the Governor

Genl Act

38

A.S.H.
26.10.99

B Cnty

Flag L.

Order No. 2880W of 31.10.99

With the first of his Office Notes recorded above, the Examiner P.W. Accounts submits those items in the report of inspection of the Accounts of the Bellary Dn which require the orders of Govt. These orders have been entered in the Statement printed as an appendix to these Proceedings. The Suptg Engr. III circle will see that necessary and prompt action is taken on these orders.

2. With reference to para 2 of the Examiner's note Govt is satisfied that the irregularities brought to

[P. W. 40.
1,000—26-2-97.]

to notice which are similar in character to those in other offices not affected by the late famine, are mainly due to the latter and to the great difficulties occasioned thereby in office management. Govt believes that those difficulties were creditably overcome by the then Division officer and his staff, and looks for steady improvement in the management of the office now that those difficulties are past.

W.H.
13.10.84

Note. Please see correspondence on this subject with the Examiner in office notes Q. L & H 20

W.B.H.
13.10.84

A.S.H.

The S.E. III circle
Other S.Es
- C.A. to Govt
- S of W. L. H D.
- Exam P.W.A.
- Chief Engineer for drains

D 18/10/84

G.E. 21-10-84 R 30-10-84

---

28 8 0 W 7592

W. Please see C.'s office note and my remarks thereon. He has no reply whatever to offer to several important points. As regards the delay in audit of bills there must be some delay if the audit is thorough, as references have to be made to S.D.O.'s to clear up doubtful points. All that is required is to see that bills are not unnecessarily or wilfully detained. The results of the dep. Examiner's inspection appears to me to show that the office is in just as good order as others lately examined

W.H.

Issue order

W.L.
11 10

IV

DEPARTMENT.

Print with statement (appendix)

Quote Order

READ the following :—

Office Note from the Examiner P.W. Accts. No. 970 A/A d/7-8-

Do — do — 3734 C.D. 8-9-

from — do — 1119 A/A d/4. Sept

Inspection report of the Accounts of the Bellary Dn.

Circulated to H.E. the Governor

ORDER.

With the first of his offic Notes recorded above, the Exami P.W. Accounts submits those i items in the report of inspect of the accounts of the Bellar Dn. which require the orders of Govt. These orders have been entered in the statement printed as an appendix to these Proceedings. below. The Supdg: Engineer III Circ will see that necessary and prompt action is taken on these orders.

2. In para 2 of the Office Note in question, the Examine adverts to the unsatisfactory state of the office. After

pw / W 21/9 L

[P. W. 4. / 1,000—18-7-99.]

Careful consideration
f the points noticed by the
Inspecting Officer and the
Examiner, the Govt. is of opinion
hat while the items noticed
re undoubtedly irregularities
nd must be rectified, they
re however, by no means,
o exceptional that they do
not occur in other divisions
r of such importance as to
merit ~~in [illegible]~~ notice in the man-
ner the Examiner has done.

with reference to para.
2 of the Examiner's Note
Govt. is satisfied that the
irregularities brought to
notice ~~are mainly~~ due to
the late ~~famine which made the~~
which are similar in
character to those in other
offices not affected by
the late famine, are mainly due to the [illegible]
to the latter, and to the
~~[illegible] to accept. The~~
difficulties occasioned
thereby in office management.
Govt. believes that those difficulties were creditably
overcome by the then
Division Officer and his
staff; and looks for
steady improvement in
the management of the office
now that those difficulties
are past. 11-10

The Supdg. Engr. IIIrd Circle.
Other Supdg. Engrs.
The Consg. Architect to Govt.
" Supdt. of Works, L. House Dn.
" Ex. Off. Accounts.
" Chief Engr. for Irrign.

Remks

ef

Note

In his office Note
submitting for the orders
of Government ~~on~~ the inspection
report of the accounts of the
Bellary Dn. the Examiner
reported that the state of
the office was so un-
satisfactory that a fur-
inspection will be neces-
sary 6 months
hence". The remarks

Flag G

of Mr. H. E. Clerk who
was in charge of the
office for the period covered
by the report, showed
that the Inspection Notes
needed elucidation to
fix responsibility for the
reported state of the
office. The Examiner's re-

Flag H

marks were accordingly
obtained and they tend
to show that there is not
enough justification for
stigmatizing the state
of the office as "unsatis-
factory" especially as
similar irregularities
occur in the other divisions
hitherto inspected without being remarked on in this way. As
the Bellary Division
office has had to face
special difficulties in

in Connection with famine operations and as the irregularities are no graver than those noticed the Examiner's remark as to the State of the Office does not seem to have sufficient warrant. The proposed draft order is accordingly submitted.

W

C.A.

Result of Inspection by Mr J. J. [illegible] Deputy [illegible] Military Division III Circle at [illegible]

EXAMINER
P. W. ACCOUNTS
9 SEP 1899

1 The [illegible] the Executive Engineer [illegible] on the 5th May [illegible]

Print (2)

2 The Cash [illegible] 1st December 1898 by Mr Clark [illegible] 10th February 1899 [illegible] 31st March 1899 the [illegible] Executive Engineer [illegible]

[illegible]

PWE 1
6589/99

P.W.E 1
7592 [illegible]

Result of Inspection by Mr J E Lacey Deputy Engineer Bellary Division III Circle at Bellary

Serial No.	Irregularity or defect brought to notice	Para of Report	Relative Code rule or order
1	2	3	4
1	The office of the Executive Engineer was last inspected by Colonel A. T. Fraser R.E. on the 5th May 1894	1	Code I iii 38 and note 2 on form No 144 A
2	The Cash was counted on 1st November 1898 by Mr Clerk and he had not seen or initialled the Cash Book again till the 10th February 1899. And then again not till 31st March 1899 the present Executive Engineer Mr Handcock on assuming charge counted the Cash and recorded the fact on the 8th June 1899 and has not seen the Cash Book since. As a general rule the Accountant certified to the balance at end of each month and P.W.D. form No 1 was invariably signed only by him.	9	Code II i 40, 58, 59 & 61 II ii 36
3	The entries in the Divisional and Sub *Divisional Cash books sometimes contain items showing cost of materials supplied to Piece Workers as a payment and credit per contra, this seems unnecessary and incorrect as the items were not bonafide Cash receipts	10	Note 8 on form No 4 Code II ii 135 II

* Sometimes forced in by Divisional office

#30#

#10#

4

4

Public Works (1899) Department.

CURRENT No. 1592

169 W 23.1.95
2726 W 30.9.92
578 W 6.3.95

Order

From The Examiner P.W. Accounts Madras & Coorg

No. 1119 A/R

Dated 14th September 1899

Received } 15.9.99
Registered

Enclosures 5 Plans nil enclosures 5 } Total 5

Spare copies.

SUBJECT.

Inspection report of Bellary Division — furnishing replies in connection with the —

SAW

LS 579 R/SW

Result of Inspection by Mr. J. C.

BACK PAPERS.

No.	Date.
3734C	8-7-99
1335W	25-5-99
1138W	9-5-98
894W	31-3-98
5447C	15-12-97
3488C	1-10-96
2390W	30-9-95
1613W	1-7-95
701W	22-3-95
	+ file

FURTHER PAPERS.

No.	Date.

Don't print

Remarks by E.W.

EXAMINER,
P. W. ACCOUNTS.
9 SEP 1899
No. 1726A

Item 4

W. Clerk says that this irregularity was fully noticed at the time. This fact should have been stated by the Examining Officer. His duty is not to find fault indiscriminately, but to bring only such irregularities to the notice of Government as really need amendment.

+.

C/ no remarks.

Item 5

The orders quoted are that such cheques should be sent either to the S.D.O or to the Contractors direct by post when the latter cannot attend in person. The Divisional Officer may not know the Contractor's address or he may not live at a post town & I see no greater objection to the transmission of cheques to the Division office for delivery to the Contractor than to the S.D.O.

8/

Item 6 8

Why is it necessary to enter all these details in the Cash Book, when a copy of every salary bill is filed in the Division office & the original bill in the Examiner's office?

Item 12

C should quote instances

Res Item 14

The Inspecting Officer should have given details of some of the irregularities which called forth these remarks. My Clerk informs me that the latter must be with reference to some years ago, as all the rules referred to were carefully complied with in his time

Item 16 17d

When a large number of petty works are carried out by piece work, it seems unnecessary to keep them by sub heads which involves great labour. The Examiner is requested to report whether the rules on this subject may not be modified.

5.9.99
E.E.

P.W.E.3 / 7592/99

EXAMINER,
P. W. ACCOUNTS.
9 SEP 1899

Don't print -W

Inspection of Bellary Office.

The Office was last examined by Dep. Examiner in March 95 and the remarks now made refer to items extending over a period of more than 4 years.

I am disappointed at the view taken by the Examiner, as I have taken special interest in attempting to get the office into good order. At the beginning of the Famine it was admitted to be in very bad order and during the Famine the Establishment and consequent work attained such dimensions as no division has ever had before & it is to be hoped will never have again. I consider that a great deal of credit was due to my accountant (and a certain amount to myself) for having evolved order out of chaos. The generalities and absence of dates given by the Dep examiner convey an impression which I consider is entirely erroneous and it would be very unfair on the Accountant who is a ~~young~~ junior man to let the report go out unqualified. It will be seen that a large number of the items commented on by the Dep. Examiner are either routine or comparatively unimportant. Of the serious items the following are most important

Unauthorized expenditure
Check of bills
Register of works

All these matters received my careful attention and the failures or delays quoted by him must have occurred several years ago.

Similarly irregularities connected with Dharmavaram & Madaksira T. Cutcherries occurred in 96 but the fact has not been noted

Some of the points noted verge on debateable ground e.g employment of pieceworkers on large work & check of details of bills in Divn. offices

The perusal of this report with the knowledge I have makes me recommend that in future before any G.O. is issued the remarks of the Examiner shd be sent to E.Es for reply. Unless this is done it is not improbable that injustice to accountants may occur –

I have made pencil remarks against many of the items in the report

HCl
31/8

I believe if the remarks of the Examiner were confined to the transactions since April/98 it would be found that the grounds for complaint were comparatively few. I do not contend that the Divn. is in perfect order but I

do believe that the
above report gives an
entirely false impression

HCL

P.W.E. 4
7592/29

Don't finish

T. Varadaraja Moodr.	Maginavinahalli Tank – emergent repairs	25	6	9	17 11/98	13 12/98	22 2/98	6 3/99	10 3/99	A, B and C	
Syed Abdool Razack	Head assistant Collector's bungalow Penukonda repairs to	33	2	11	19 1/99	24 2/99	28 2/99	4 3/99	12 3/99	A, B, C and D	
D. Naiyappa Chetty	Agali Anicut	3	12	6	18 3/99	25 5/99	27 5/99	22 6/99	28 6/99	A, B and C	
V. Sambasiva Moodr.	Theertha channel Clearing silt from the bed of	18	3	1	24 4/99	7 5/99	3 6/99	9 6/99	14 6/99	B	
K. Achuthiah Chetty	Repairs to Naga-Samudram Tank	402	7	2	26th april and 10 5/99	24 5/99	1 6/99	20 6/99	29 6/99	C	
A. Muniah	Ryot Shed at Gooty – Constructing	264	8	11	11 5/99	24 5/99	1 6/99	13 6/99	30 6/99	C and D	
T. Varadaraja Moodr.	Kuppanakoora Tank, repairs to	239	–	10	17 5/99	21 5/99	22 6/99	3 7/99	14 7/99	C and D	
Bunkat Singh	Kudligi Rest House improvements	236	4	11	8 4/99	15 5/99	5 7/99			Still in Divisional office	A, B and C
D. Naiyappa Chetty	Agali Tank Supply channel repairs to	364	9	–	18 3/99	26 5/99	11 7/99			Do	Do

Cases
25

Initialed (J. E. L.).

(True Extract)

Mahomed Yacob 14.9.99
Superintendent General Branch
D.J. 14.9.99

Extract from Register showing progress in checks and payment of bills -

Name of Contractor or Piece-Worker	Name of Work	Amount of Bill	Date of measurement (1)	Date of Bill (2)	Date of receipt in the office (3)	Date of completion of action in the office (4)	Date of Payment (5)	Remarks
		Rs a p						A = Delay between (1) and (2) B = " " (2) and (3) C = " " (3) and (4) D = " " (4) and (5)

P.W.E.S / 7892/98

E- No. 27.
1,000—16-5-98

KEEP-WITH CURRENT No.

dated 189 .

GOVT. OF MADRAS. } 189~~8~~9 { P.W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 14th September 189~~8~~9

OFFICE NOTE No. 1119 A/A

Don't print

To

W.

With reference to your Offic
Note No.3734 C dated 8th: September'

Note Item 4 of E.W's note has not been replied to by C.

Item 5 The practice noticed is oppo
to G.O.No.169 W dated 23rd: January 1
It was therefore correct to mention i
as an irregularity. If Government is
pleased to modify the existing orders
on the subject by passing orders on
this report in accordance with E.W's
views the procedure will no longer b
objectionable.

✓

Item 8 In the salary bills names o
peons and other menial establishment
are not entered, and under the present
system, after the original vouchers ar
submitted to the Examiner's office, then
remains nothing from which the Divi-
sional office can ascertain what items
of a salary bill were included in any
one acquittance roll. The mode of --
writing up the cash book complained of
in

The System and not the Man is apparently to blame in this report furnishes no particulars of payment to individuals, so that when any subsequent investigation is necessary as, for instance, was the case in compiling the Schedules of Establishment -- charges which lately fell into arrears, all the vouchers had to be returned from the Examiner's office.

Item I2. The remarks made in this para have special reference to the following works which were undertaken without the previous order from the Superintending Engineer (Vide Code I.IX.I).

The Examiner does not give details to fix responsibility for deviation from rule.

Without Estimate.

(I) Repairs to Hoscotta anicut -- estimate Rs: 530/-

(2) Repairs to Kampli anicut estimate Rs: 360/-

dates not given. urgent petty works which have to be done during the dry season HL

(3) Thoortha channel- constructing a surplus weir estimate Rs: I0,200/-

This is incorrect. Special sanction of S.E. was obtained HL

Without Funds.

Thoortha channel- constructing a surplus weir.

But application was made at once

Famine tools godown constructing.

do do HL

Item I4. I am decidedly of opinion that the orders touching submission of measurements to a disbursing officer require reconsideration.

Flag C

At present we have

(I) a Code rule, namely II.I.36, which, by its peculiar wording in the third line, encourages the payment of money

The Code rule must be read with G.O 2350 W of 24 Aug. 92 under which an Ex. Engineer has the discretion to call on subordinate Sub Dl. officers to support their bills with measurements.

An Ex Engr is not the only disbursing officer in a Division. Sub Dl. officers with drawing accounts also disburse money.

money to a contractor by an Exec tive Engineer without any measurement being available for reference. The Executive Engineer though responsibl for the payment, and though the only possessor of a contractor's ledger as means of check regarding former payments, should under this code rule mak the payment without evidence of th work having been done

Not necessarily.

(II) a G.O. which is not very clearly worded

The G.O. (Flag C) does not seem to be obscure.

& (III) a Chief Engineer's circular which I beg leave to consider the soundest of all, and which if converte into a G.O. in supersession of other Os. on the subject, would probably be sufficient for the guidance of the Department.

Flag M This Circular refers to payments, while G.O 2350 of 92 (Flag C) fixes responsibility for the arithmetical accuracy of measurement calculations.

Item I7. The works referred to ar all Major Works costing over Rs: 5,00 and under the rules in Code II.ii.I53, by whatever agency such works may be carried out, the Register of Works should be kept by sub-heads. It is essential that this rule should be strictly followed or India's orders obtained.

With regard to Mr. Clerk's observations on the report

(a) the period embraced in the i spection generally was I898-99 as sta by the Inspecting officer and with

referen

reference to item 13 the accompanying extract from the Register of Bills will show that the irregularities took place in 1898-99.

(b) in the case of irregularities connected with Dharmavaram & Madakasira taluq cutcherries the period was not -- localised nor were remarks offered since it was understood that the matter was before Government.

× × ×

Your proposed order regarding item 25 of the report will apparently conflict with existing G.Os viz: 2726 W of 30th: September 1892 and 518 W of 6th: March 1895.

The necessity for full and exact particulars whenever an instance of -- serious irregularity is reported, has -- been communicated to the Inspecting -- officer, who will in future give this -- most careful attention.

There are none of them larger than is consistence with sufficient enquiry & check before audit. It was not the intention of Govt to convert this register into an instrument of oppression.
HCl

(This G.O. directs the compilation in Sub Dn offices wherever possible, of the Work abstracts. G.O. 518 W of 1895 has a similar direction. There is thus no conflict between the proposed order & the previous G.O.s.

H.R.
Offg: C.
14-9-99

Examiner
from itself
C 9/9

KEEP-WITH

CURRENT No.

EXAMINER
P. W. ACCOUNTS
9 SEP 1899
No. 1726A GOVT. OF MADRAS.

dated 189 .

E- No. 27.
1,000—16-5-98

1899 { P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 7th August 1899

OFFICE NOTE No. 970 A/A

C/ No 3734 C d/8th Sept 99

28804

To

W.

To Govt

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

2. The state of the office as here reported is so unsatisfactory that a further inspection will be necessary 6 months hence.

H.R.
Offg: C.
8/8/99

Report herewith returned with a note by Mr Clark, Ex. Eng in charge of Bellary Dn, & some further queries by inspecr. I agree with Mr Clark that where considerable fault is found the Examining Officer should be particular as to details & dates so as to prevent injustice to individuals

2.9.99

2276c

P.W.E.2
7592/99

Examiner P.W. Accounts of the office of the Executive from the 17th to 22nd and also on 24th July 1899

Examiner's remarks 5	Orders of Government 6
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 Supty. Engineer's attention will be specially drawn to the necessity of periodical inspections of Divisional offices.
(2) The cash book being the primary record of the disbursing officer upon which the Divisional accounts are largely based, it is highly desirable that the Executive Engineer should check the entries in it as often as possible when he is at Head Quarters and see that it is complete in every respect and that the entries are supported by proper vouchers	Item 2 The rules laid down in paras 40, 58, 59, & 61, Chap I, & para 36, Chap II, Vol II of the Code should be carefully observed. x Must have seen it in the intervals [illegible] [illegible] not [illegible]
(3) Only bona fide payments and recoveries should find a place in the Cash Book. The adjustment of the value of materials supplied should be carried out in the manner laid down in note 8 on form No 4 –	Item 3 The Examiner's remarks should be noted.

for Ordinary and Famine being recast from November 1896 - a very heavy task. Under the Notes in Pwd. Form No 4 it is seen that the intention of the Government of India is, that every entry in the Cash book must be concise and with such particulars as well unmistakeably indicate the nature of the transactions, and it seems natural to conclude that the particulars of payment should be traced readily at any time. The entries in a Salary and Travelling Allowance bill submitted for audit are by classes for the Division whereas the payments made are invariably by Sub Division and offices, at a distance of time it is difficult to say what constituted the staff of each sub division or subordinate at the time and included in the item of salary paid and entered in the Cash book. A modification of the orders in G.O. No 2330 W dated 22d August 1892 seems desirable.

9 Treasury Pass Books. The Pass Book of the Anantapur Treasury was sent only once a month to be written up, but it is stated that the Pass Book of the Bellary treasury was sent two or 3 times a month, but there were no indications of any intermediate check being made by the — 18 Code II ii 17

86

No 2330 W dated 22d August 1892.

This is no fault of
and one of the causes why
office was over worked.

Item 9

(9) The Executive Engineer's attention might be drawn to the rule quoted

Attention will be drawn to para 17, chap II Vol. II of the Code.

4	In November 1898 (Vr. No 91 Anantapur Subdivision) a sum of Rs 306-14-2 was shown as paid to the Contractor (Atchiah Chetty for Nagasamudram tank) and credited to Deposits under injunction from Court. The amount was also treated as a Miscellaneous Cash receipt and paid into Treasury. The transaction should have been passed through the Adjustment book and the payment into Treasury was irregular	11	Note 8 on form No 4 Code II. ii. 23	4. The transaction should not have appeared in the Cash Book. The Executive Engineers attention might be drawn to the note 8 on form No 4 *	Item 4 The Executive Engineers' attention should be drawn to these remarks. * Instead of this the Examiner had made enquiries he would have found that the [illegible] of the [illegible] taken at once long [illegible] * When [illegible] impossible
5	In some cases it was stated that cheques were sent by the Executive Engineer (Mr Clerk) to the office for delivery to the Contractor	12	G.O. No. 952 W dated 11 April 93 G.O. No 169 W dated 23d January 1895 Code II i. 47 II i. 179	5. This erroneous procedure will doubtless be discontinued now that it is pointed out	Item 5 This procedure should be discontinued. The orders issued in para 2 of G.O. No 169 W dated 23d Jany 1895 should be carefully observed.
6	Errors were noticed in the Cash Book but they invariably were initialled only by the Accountant	13	Code II i 56	6. The corrections should always be initialled by the disbursing officer	Items 6 & 7 - The Govt. endorses the Examiner's remarks which should be strictly attended to
7	Petty vouchers recorded in the Division office were not cancelled	14	G.O. No. 2390 2396 W dated 30 September 1895 Code II iii 66	7. The vouchers should be so cancelled as to prevent the possibility of their being used a second time.	
8	The concessions granted in G.O. No 2330 W dated 22d August 1892 of reducing the details in the Cash book has worked unfortunately for this Division as it has necessitated the whole of the establishment schedules for	17	Code II. i. 40 Note 2 on Form No 4	8. Under the circumstances brought to notice the Executive Engineers might be instructed to make the entries in their cash books as indicated in the rules quoted in supersession of G.O. No	Item 8 Executive Engineers will in future make the entries in their cash books in accordance with the rules quoted by the Examiner in supersession of G.O. No 2330 W dated 27 August 1892.

the Executive Engineer of the entries made therein - The Pass Books for May 1899 were only finally examined by the Executive Engineer on the 19th June 1899 and returned to the Treasury Officer on the following day

o.k.

10 Cheque books - The certificate of count of cheques in the fly leaf of each cheque book is not always signed by the Executive Engineer. In the case of cheque books issued to Sub Divisional Officers Orders may issue permitting the Count and signature being made by them as disbursing officers - This was also noticed in Mr. Swetenham's report para (5) — 19

11 Imprest Accounts. Items disallowed from an imprest account are added to the balance See accounts for August September, November and December 1898. — 21 — Code II 1 68 Standing Order No. 153 of 1897 6.10.97

Control over Expenditure

12 Unauthorized Expenditure.. The prior sanction of the Superintending Engineer is not obtained before commencing works without estimate or appropriation — 23 — Code I 1 X 1

---

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.

Item 10 - The Examiner's remarks should be carefully attended to. This matter was noticed in previous inspections of the accounts of the Bellary division.

11. When any item in the imprest account is open to objection, it should not be disallowed but recouped and placed under Miscellaneous Advances pending adjustment either by debit to some final head or by recovery from the imprest holder.

Item 11 The Supdg. Engr's attention will be drawn to the Examiner's remarks.

Instances sh'd have been quoted [illegible] practically certain that [illegible] was in charge [illegible]

12 It is irregular to commence a work in the absence of a sanctioned estimate unless the work is very urgent in which case

Item 12. The irregularity brought to notice should be stopped.

Check of Bills

13 The register was seen at long intervals by the Executive Engineer (noticed also in previous report of Mr Swetenham's see para 14). The following kinds of delays were noticed.

(A) Delay between date of measurement and date of bill — in 16 cases

(B) " date of bill and date of receipt in Division office . 19 cases

(C) Delay in audit in Division office and in some instances over 3 weeks - - - - in 22 cases

(D) " payment in 11 cases

and that the delays were extensive in some cases

There were probably old standing

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

14 Regarding the check of bills the following points require attention

(1) that in the case of Sub Division under the charge of a subordinate whom the Executive Engineer may not consider sufficiently experienced to exempt from the submission of records of measurements with bills, the measurement taken by him will be checked in the Division office and that measurement books for alternate months will be used, thus dispensing with the clerical labor labour

24A G.O. No 2350 W dated 24 August 92

G.O. No 2668 W dated 26 Septr 92

Chief Engineer R&B Circular No 5447 C dated 15 Decr 97

12

---

case the sanction of Superintending Engineer to put the work in hand should be obtained as required by code rule quoted.

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

Item 13. The Govt. endorses the Examiner's remarks. This register gives Executive Engineers an effective control over the work of their accountants & sub divisional officers & should be properly maintained & frequently scrutinised.

14. The Executive Engineer's attention will no doubt be given to the orders on the subject.

of 26-9-92 Does not supersede G.O. No 2350 W of 24-8-92.

Item 14 - The orders on the subject should be carefully observed. It is observed with regard to Rule (1) that G.O. 2668 W.

~~W. This matter requires [illegible] notice of G.O. No 2350 W d/24-8-92 is considered to be still in force and not superseded by G.O. No 2668 W of 26-9-92 the attention of the Dept should be called to the matter~~

(3)

13

labor involved in the copying of measurement sheets

(2)

(a) that every bill for a payment on account shall be checked in the Division office as to total value of work done and previous payments before it is admitted into the Divisional accounts

Invariably done

(b) that every bill for final payment must be rigidly scrutinized as to rates, estimate and appropriations before payment and

do

(c) that final bills thus checked shall be returned to Sub Divisional officers with all possible despatch

do do

(3) Chief Engineer P.W.D. Circular No. 5447 C dated 15 December 1897 para 6, in which the Chief Engineer laid down that no bill based on measurements should be paid either in the Division or Sub Division office unless accompanied by the measurement books or a certified extract of the same and further that the latter should be prepared in the office of the Subordinate who took the measurements, and in this circular frequent inspections and check measurements by the Executive Engineer and Sub Division officer were enjoined

do

These remarks must be reference to some year
are these provisions completely complied

Measurement Books

15 The undermentioned irregularities are brought to notice.

(a) The following books are noted as having been lost

Shunmuga Mudali Overseer

Books Nos 4529 4530, 4916, 4917, 5505

Mr Elliot Junpz Upper Subordinate

Book No 5787

(b) 35 measurements books issued to subordinates who have left the Division have not yet been returned Some of 1893.

(d) Entries of payment are not Signed by the Sub Division officer but a rubber stamp is impressed by the Sub Division clerk usually giving the following information.

Posted into Bill No	D/.
Paid by cheque No	

and another stamp cancelled is also used. These stamps are evidently used by the Sub Division clerk when bills are paid

See measurement books Nos 5724, 5984, 5985, 5302

(e) Signature of subordinate in charge is often in pencil. Measurement book No 5780, 5994.

(f) Corrections were noticed in measurements up to date not inked in in "contents or area" or initialled - Book No 4734 5999 - see also Books Nos 5994 & 5302.

75 Code II 1 31 et seq.

Note 2 in form No 6

Chief Engineer PWD Circular No 5447C dated 15 December 1897

15 The measurement books being such very important records too much care can not be taken in maintaining them.

All original measurements taken should be directly entered in this book and in no other

It seems necessary that the measurements made by the Sub Divisional officer should to some extent be checked by the Executive Engineer and the particulars of such check measurements being recorded in the books Executive Engineer's attention might be invited to Chief Engineer PWD Circular quoted

Item 15 - Special attention will be drawn to the Examiner's remarks ~~which~~ ~~Govt. fully endorses.~~ Govt attaches the greatest importance to the careful maintenance of these primary records -

(4)

#26#

19

4

16 #10 #

30-2

26-2

17-1

(g) Total value of work done and also memorandums of payments were in pencil and numerous corrections were also not initialled Book No. 4734.

(h) Differences also existed between the final bills and measurement books in the following cases thus showing that the measurement sheets were considered of first importance, the corrections in the books which should be considered of primary importance not having been made: Bheem Singh for Improvements to Kampli and Bella Godall channels (V. No. 52 S.D. No 36)

Sub~~head~~ work & Subhead	measurement book	Bill
Repairing the bridge at 3/1 Bella Godall channel Estimate 40/		
Coping slabs 3" thick	97.61 @ -/4/- Rs. 26-10-5 }	Rs a p 24-6-5
Pointing with Surki	428 @ Rs 2/. Rs 8/9/-	6-6-9 @ 1/8
Constructing 11 high level sluices - Kampli Channel Estimate 1100		
Earthwork excavation	2/-/-	5/-/-
C.R. stone in mortar 249 @ Rs 20/	4/12/10	6-11-6 @ 28/
Constructing & cast iron pipe aqueduct 6" Estimate Rs 360		
Excavating foundation (3)	6/-/-	4) 8-0-0
Rough stone dry pken 432 @ Rs 6/	25-14-9 }	34-9-0 @ 6/
" " 144 @ Rs 3/ old }	4-5-1 }	
Cast iron pipes 117 @ 2/4/-	263-4-0	243-0-0 108 @ 2/4/-

and several other instances

(i) In some Measurement Books the "page No" of previous measurements were not given and previous measurements were not easily traceable (e.g) Book No. 5724 of Dewan B. Krit Pillai Page 3. Teakwood as per last bill 87.93 @ 3/2 cft. = 274-12-5, no entry in column 8 but Rs. 54-15-3 is entered in column 9 "since last measurement" without any quantity against slab 4" thick

as per last bill 66 @ -/3/6 sq ft. Rs 14-7-0 column 8 left blank and minus Rs. 2-1-0 entered in column 9.

(j) Evidence of cheque measurements by Sub Division officer not found in original measurement Book No. 5724, 5985

(k) Reference to the bill in which quantities are entered for payment is not always given. Book No. 5724, page 18 & Book No. 3153 page 17

(l) Measurements sometimes are very neatly entered in ink and do not appear to be the original measurements taken on the work spot and were very probably copied from the measurement sheets Book No. 5984, 5782.

16. **Completed Measurement Books.** A No of these have not been test audited by the Executive Engineer on their return in terms of G.O. No. 1613 W dated 1st July 1895 - This was noticed also in para 26

Code II 1 38
G.O. No. 1613 W
dated 1 July 95

16. The attention of the Executive Engineer might be invited to the orders quoted

Item 16 - Attention will be ~~invited~~ drawn to the orders quoted. All measurement-books should be test-checked on final completion & return to the Divisional office.

11 (b) of Mr Swetenham's report

~~5~~

	Register of works & works abstracts				
17	In the following cases the record of the works in the Register of works is kept by subworks instead of subheads (a) Improvements to Kampli and Bella Godal Channel Estimate Rs. 31,700/ (b) Rampore Channel improvements Estimate Rs 30,160 (c) Kammymockla Yena Cherrum and Supply channel Estimate 6,780/	27	Code II 11 153 Go Nº 208 W dated 21 January 1892	17. The Executive Engineer might be asked to report why the outlay was not recorded by subheads as required by the rules quoted.	Item 17 - The Supdg. Engr. will report on this point
18	In the case of the Balasala doddy tank improvements, an Estimate of Rs 344/ has been sanctioned but a large portion of the work provided for had been debited to Famine, the work is said to be completed but the outlay recorded is Rs. 991- The accounts require to be brought up to date and the estimate closed. The following materials belonging to the same work which are surplus are kept in Division stores. They should be sold or otherwise disposed of and proceeds credited to the work. 100 Cartridges large 23 " Small 12 Fusee coil	28	Code II II 129 & 131	18- The Executive Engineer might be instructed to close the accounts of the work. The materials at site being dealt with according to the code rules quoted.	Item 18 - The Examiner's suggestion will be carried out.

~~Where a large [illegible] are carried [illegible] subheads would [illegible] of labour [illegible] as [illegible]~~

3

~~#~~ 30 ~~#~~

4 ~~#~~ 10 ~~#~~

~~#~~ 26 ~~#~~

23

17 ~~#~~

19 Police Officers quarters at Anantapur Rs 39330 — 29 Code II 11 153

The details in the Register of work were.

Payments to Contractors	Rs 38000
Petty supervision	605
Other charges	725
	Rs 39330

The payment to the Contractor was authorized in GO No. 2654 W dated 13th October 1898 but as the lump sum payment was against work done, it seems necessary that the Register of works, a permanent record, should give details by sub heads.

19. The Register of works is for the information of the Executive. The Executive Engineer will perhaps be instructed as to his deviation from the rule quoted

Item 19. Details by sub heads of this work should be recorded in the Register of works in accordance with the rules.

Govt. having sanctioned the payment of a lump sum, details by subheads are not required

This is [illegible] Govt. have [illegible] payment [illegible] lump [illegible]

20 Dharmavaram Taluq Cutcherry — 30 Code I VIII 33

Estimate Rs 35682/. Expenditure to end of May 1899 Rs. 42113/

The accounts shew as advances to Mr. Watson and other contractors to the extent of Rs 9195-3-11 and Similarly in the Register of works for the Madaksira Rs 11224-11-10 these sums are debited to a misleading item – "Advances to Contractors for materials" in the Register of works and the whole of the accounts of these two works have to be overhauled and recast (The expenditure for April and May 99 have not yet been posted into the Register of works) The accounts also of the Contractors (Messrs.

20 As this case is before Government no remarks are necessary

Item 20. The orders of Govt. on this subject have since been issued.

This is all correct

Watson and Runga Gopal Row) are still in an unsettled state The case it is understood is before Government

21 Several Major works posted in the Register of works shew numerous adjustments from one sub head to another on account of past erroneous postings and indicate a want of correct accounting in 1897/98 and also in 1898/99.

E.g (1) Improvements to Royal Cheruvu tank Revised Estimate 18125/
(2) Taluq Catcherry at Dharmavaram
(3) also at Tadpatri
(4) Taluq Cutcherry at Gooty &
(5) Kampli & Bellagadull Channel improvements

22 Improvements to Apparazpetta tank Estimate Rs 9620. — 32 — Code II 11 130 / II IV 9.

Rs 412-5-6 was credited to the works for value of old materials sold. The estimate did not shew a deduction on this account and to prevent the total actual outlay exceeding the estimate, the latter should be re-sanctioned for Rs 9,208

23 Taluq Cutcherry at Alur — Estimate Rs 14481 — 33 — Code II 11 45

Fines credited to work Rs 100/- These are as a rule in the Division credited to the work and not to Revenue but the orders contained in PWD Code

21. If the work abstracts are carefully scrutinized there will be no necessity for numerous adjustments.

but this refers to about 3 years ago

Item 21 - attention will be drawn to the Examiner's remarks.

22. Since the value of materials sold was not deducted from the estimate sanctioned the Executive Engineer might be instructed to write it back to Provincial Revenue

The circumstances [illegible] orders are past [illegible] owing to [illegible] modified [illegible] The sale was probably [illegible]

Item 22 - The Examiner's suggestion ~~will be carried out.~~ is referred to the Supdg Engr for such action as he considers necessary

23. Recoveries on account of fine should be credited to the work only in cases where the work on account of which the penalty exacted suffers damage or where its cost is unduly

Item 23. attention will be drawn to the Examiner's remarks.

	II II 45 require that this should only be done in cases where the work, on account of which the penalty is exacted, suffers damage and where its cost is unduly enhanced -			enhanced. Otherwise they should be credited to Provincial Revenue	
24	The Register of works for Major works for 1898-99 appear not to have been examined by the Executive Engineer except for November, December 1898 and January 1899 - That for Minor works August 1898 and January 1899 were not examined - The entries for April and May 1899 in both registers appear not to have been seen by the Executive Engineer.	34	Note 9 on form No. 30A G.O. No. 152 W dated 21 January 1895	24. The Executive Engineer will no doubt give in future his personal attention to the examination of the Registers of Works I scrutinize carefully state [illegible] better	Item 24. Divisional officers are expected to thoroughly scrutinise their registers of works, & this matter should receive special attention.
25	Work abstracts are all compiled in the Division and have not tended in the past to record correct outlay by sub heads. Special attention on this point is invited to G.O. No. 2726 W dated 30 September 1892 in which Government agreed to the proposal made by the Examiner (for various sound and recorded reasons) concurred in by the Chief Engineer that the work abstracts should as a rule be compiled in Sub Division Offices. In G.O. No. 518 W dated 6 March 1895 when Government again directed that this procedure should be adhered to in future except in Divisions where satisfactory reasons can be given for its non observance - The system approved of	35	G.O. No. 2726 W dated 30 Sept. 92 G.O. No. 518 W dated 6 March 95 Code II 1. 102	25. The Executive Engineer's attention might be invited to orders quoted as regards the preparation of work abstracts in the Sub Division Office - The work abstracts should after completion, be sent to Sub Division officers for information ~~and return~~ in view to the register of works maintained by them being completed.	Item 25 - Attention will be drawn to the procedure laid down in the orders quoted by the Examiner. - Govt. recognises the fact that the preparation of work abstracts in Sub-Dn. Offices is sometimes impossible without additional clerical assistance, and is willing to leave this matter to the discretion of Division Officers

26

of in the G.O.s quoted is, it is understood, adopted in the majority of Divisions in Madras and may be tried in Bellary. Further as the work abstracts are prepared in the Division office Sub Division officers are not kept informed of the total expenditure on each subhead of Estimate. 2

Work Slips

26 There are excesses over subheads in several works (noted below) and in some instances indicated alterations in design, but work slips have not been submitted and it was explained that this was chiefly due to the postings in the Register of works being incorrect and under revision and that therefore workslips could not be prepared

36 Code II ii 170

Dharmavaram Taluk Cutchery
Madakesira "
Karanimokla Yeeracheruvu
Supply channel
Rampur channel improvements
Rayal cheruvu tank - Improvements to (Revised Estimate since sanctioned and work completed)

Really remarks [illegible] work and [illegible] give [illegible] inform

Alteration Statement here [illegible] sent whenever [illegible] are [illegible] alterations

Materials at Site

27 The total value of materials at site to end of May 1899 is Rs. 5086-5-1, the bulk of it is at the Kalyandurg Taluk Cutchery, work done by Departmental agency. A detailed account in Form No. 7 F should be prepared monthly and signed by the

37 Code II i 103

Certain not dept [illegible] change [illegible] heads with abstract [illegible] the work

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

Item 26. The attention of the Supdg. Engineer will be drawn to para 170, chap II, Vol. II of the Code.

27. The rule quoted will no doubt receive Executive Engineer's attention

Item 27. There remarks should receive the Ex: Engineer's attention the officer in charge. An account at present in separate registers is maintained for the work

Contract Accounts

28	There are no regular contractors but all contract work is done by so called piece-workers. No contractor's ledger is therefore maintained, but a register is maintained instead with the following headings:- 1. Month 2. Voucher number 3. Value of work done 4. Deduct amount withheld 5. Amount paid 6. Remarks as to recoveries to be effected 7. Recovered amount	39 Code II II 166	28. When running accounts are kept the transactions should be recorded in the Contractors ledger. A separate register is unnecessary	Item 28 - Attention will be drawn to the Examiner's remarks.
29	No agreement was forthcoming from V. Sambasiva Moodli who carried out work to the Improvements to the Royal Chervu tank to the extent of Rs 16,417-1-2	40 Code II 1 112	29. The Executive Engineer will no doubt explain why an agreement was not drawn up for this work.	Item 29. As the work was commenced in 1896 no action is now necessary. The rules on the subject should be observed in future ~~Item 29. The Supdg. Engr. will report why no agreement was drawn up for this work.~~
30	In this connection I again invite attention to the comparatively large contracts undertaken by piece workers V. Sambasiva Moodali for constructing a surplus escape to the Thoota Channel total work done to end of April 1899 Rs 7788-13-3. Piece work agreement accepted in	41 Code I VIII 8 Code II 1 112	30. Apparently the men should have been treated as regular contractors and sanction of Chief Engineer obtained to the giving out of the contracts	~~Item 30 - The men should have been treated as regular contractors & the sanction of the Chief Engineer obtained to the giving out of the contracts.~~ The Code rules should be observed in future

+ This was Sometime

32

33

M 16g by Mr. Clerk Executive Engineer Munniah Contractor for Taluk Cutcherry at Dharmavaram Paid Rs 29103-0-6. Piece work agreement accepted by Captain Ellis R.E. Executive Engineer In Form M 16g it is clearly laid down that only certain work is to be given out in piece work (viz) (1) Earthwork (2) Nanal planting or revetment (3) Stone breaking, collecting stone or laying stone in revetment (4) clearing prickly pear and (5) cartage of materials but when the work is of any other description or when the intention whether expressed or implied, is that the party undertaking the work shall execute all or any definite portion of the work to be done, the work must be given out on schedule or other contract (if not executed departmentally)

W. This matter needs practical consideration. Giving out works [illegible] has much [illegible] be are [illegible] [illegible]

Tools and Plant

31 Transfers are made from ordinary to Famine tools without any apparent (recorded) reason. A distinct and clear account of Famine tools is necessary and transfers should not be made unless to replenish the scale laid down for such tools for the division

42 G.O. No 1335 W dated 25 May 1899

34

31. The Executive Engineers attention might be drawn to the G. O quoted

Item 31 The attention of all officers of the dept. will be drawn to G.O. No 1335 W dated 25th May 1899.

32	The following tools issued in 1896 to Mr Watson, the Contractor of the Madakasira Taluk Cutchery house still to be adjusted. 17 Crowbars 50 Mamoties 50 Stone breaking hammers 50 Pickaxes and the following are shown against the late Contractor A Lakshmana Moodili 1 Hammer screw wrench 13 " Sledge 2 Jumpers steel 1 Vice Bench which also requires adjustment	43	Code II I 116 GO No 3338 W dated 29 December 1893	The Executive Engineer …ht be instructed to …r the cost (including …entages) of tools issued to Contractors if they not likely to be re- …ned.	**Item 32.** The cost of the tools (including percentages) should if possible be recovered from the contractors if they are not likely to be returned.
	Service Books				
33	Delay in entering items in service books noticed. Sub Conductor L Donaghue, Supervisor I grade reversion from Sub Engineer III grade published in Gazette dated 19 April 1898 entry signed in Service book by the Executive Engineer on 5 January 1899. C V Shunmuga Moodeli Overseer 2nd grade Reversion in Gazette dated 22nd November 1898 entry signed in Service Book by Executive Engineer on 5th January 1899 and some others.	44	GO No 272 W dated 4 February 1893 GO No 2172 W dated 9 August 1897 GO No 894 W dated 31 March ~~1897~~ 1898 GO No 1138 W dated 9 May 1898 Civil Service Regulations Article 876.	It is essential that every event in a man's service should be recorded in his Service book at the time of the event, such entries being attested by the Head of the Office as soon as they are made - The Executive Engineer's attention might be particularly drawn to GO No 272 W dated 4 February 1893	**Item 33.** The special attention of all officers of the dept. will be drawn to G. O. No 272 W dated 4th Febry 1893.

34	**Deposits in Savings Banks** Rs 200/ was deposited by Ponnusamy Pillai late Famine Storekeeper Anantapur – His services were dispensed with in April 1898 and the return of the security awaits settlement of discrepancies between the the Tools sent by P. W. Stores and acknowledged by Anantapur Sub Division – This requires early disposal. The book is in the man's own name but pledged to the Famine Sub Division officer Anantapur instead of to the Executive Engineer	50	Code I IV 13 Code I IV 15	34. The Executive Engineer might be instructed to take necessary steps for the early settlement of the discrepancies. The Code rule quoted should receive attention.	Item 34 – The necessary steps should be taken for an early settlement of this matter, & the Code rule quoted by the Examiner should receive attention.
35	**Sanctioned Estimates and appropriations** The register of appropriations was last seen by the Executive Engineer on 10th December 1898 and the total grant for the year 1898/99 was in pencil – The Executive Engineer should sign and approve of the entries when sending forward the application for Letter of Credit	54	Code II ii 169	35. It is desirable that the Register of appropriations should be examined monthly by the Executive Engineer at the time of his signing the Letter of Credit.	Item 35. The Govt. concurs in the Examiner's remarks which should be acted on.
36	**Register of buildings and lands** The Register (loose, printed but not bound) of buildings is kept in 2 parts one for the Bellary and another for the Anantapur District. The cost of each building entered evidently was not correct as the figures did not agree with those (after taking into account the additions for site	35	Code I VII 73	36. It is suggested that the Register be revised and brought up to date and bound.	Item 36 – The Register will be revised, brought up to date & bound.

	if any, and Establishment and Tools and Plant) entered in the Return of buildings let and available for rent. This require looking into				
37	The Registers of lands is kept up in the form authorized in Chief Engineer PWD's No 3488C dated 1st October 1896, but not apparently seen by the Executive Engineer or Accountant. A clear reference to debits to Land intimated through the Civil Exchange Accounts is not always given (See debit for Rs 148-2-7 in November 1898)	56	Chief Engineer PWD's Circular No 3488C dated 1st October 1896.	37. The Executive Engineer should examine the Register at certain intervals and see that it is complete in every respect	**Item 37.** The Govt. concurs in the Examiner's remarks.
38	The following still remain to be completed (1) Preparation of revised Establishment Schedules for both ordinary and Famine from November 1896 to December 1898 and return of all vouchers to Examiner's office. (2) Preparation of revised statement of Income tax (3) Some arrear items in Audit Notes (4) Adjustment of the previous erroneous postings in Register of works for Taluk Cutcherries at Dharmavaram and Madaksira (5) Overhauling and adjusting the accounts of the Contractors Messrs Watson, Ranga Gopal Row and A Lakshmana Mudaly	62	clearing by Government do final do do	38. This point will no doubt receive the Executive Engineer's early attention	**Item 38.** This matter should receive early attention.

also that of the late StoreKeeper Anantapur. viz Ponnoosawmy Moodelly

Cash Chest

39. This is a small wooden one with iron clamps not imbeded in masonry and the Sub Division officer keeps his cash balance in his personal custody in his house, not considering the office chest safe enough.

66 Code II 1 70

39. The Cash Chest might be ~~imbeded~~ built into the ~~included in~~ masonry of the office wall if necessary to ensure safety

39. An iron cash chest should be obtained, & imbedded into the masonry of the office wall if necessary

2.9.11

Rw

H Rainier
Officiating Examiner P. W. Accounts
Madras and Coorg
Offg 8.8.99

A.H.
26.10.99

(11)