Public Works (189) Department.

G.O., No. 2942 W

DATED 6th Nov 95

[Despatch Abstract.]

Inspection Report. Orders on the — of the accounts of the Godavari Eastern Dn, submitted by the Examiner, P.W. Acct.

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BACK PAPERS.

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

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GENERAL.
ACCOUNT.

Government {1899} of Madras.

PUBLIC WORKS.

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G.O., No. 2942 W., 6th November 1889.

NOVEMBER.

Inspection Report

Orders on the — of the accounts of the Gódávari Eastern 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 October 1899, No. 1189 A./A.

I submit an extract from a report, by Mr. J. E. Lacey, Deputy Examiner, of an inspection by him of the office of the Executive Engineer, Gódávari Eastern division, and I solicit the orders of Government in column 5 of the enclosed statement.

2. The office is a very large one and is in fair order.

Order—No. 2942 W., dated 6th November 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 Gódávari Eastern 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, I Circle, will see that the necessary action is taken on these orders and that the reports called for are duly submitted.

(True Extract.)

Under Secretary to Government.

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

Exd. T. K. Narayana Aiyangar.

Appendix to G.O., No. 2942 W., dated 6th November 1899.

Inspection Report on the Gódávari Eastern Division by Mr. J. E. Lacey, Deputy Examiner, Public Works Accounts, 15th & 16th and 18th to 22nd Sept. 1899.

Item No.	Remarks by the Inspecting Officer.	Reference to Code rule or Government Order.	Remarks by the Examiner.	Orders of Government.
1	2	3	4	5
	Note.—Mr. C. Mildred has been in executive charge since February 1898, and the Accountant M.R.Ry. C. Chinnayya since last inspection in October 1896. The period embraced in the inspection generally was from August 1898. The accounts test-audited, May 1899.			
	Control over Expenditure.			
1	(*a*) A register of bills in Form No. E. 66 is maintained, but a few instances were noticed where final bills were apparently not sent in by Sub-divisional officers for audit in Divisional office before payment—*vide* pages 25 and 58 of Rajahmundry sub-division measurement books 6554 and 6021 and book 6548 of delta sub-division final bill for puddling Bank canal at mile 16, furlongs 3 to 5 (S. Govindarayudu).	G.O., No. 2668 W., dated 26th September 1892.	1. (*a*) The Executive Engineer should insist on compliance with the orders quoted.	*Item* 1 (*a*).—The Examiner's remarks should receive attention.
	(*b*) In the case of *final bills*, the date of payment is not filled in and the object of maintaining the register is thereby frustrated. The register is rarely inspected by the Executive Engineer. An abstract from the register is appended. It will be noticed that out of 25 items the delay over a month— (*a*) between date of measurement and date of bill occurred 20 times. (*b*) between date of receipt of bill in Divisional office and date of final audit, 12 times.	G.O., No. 2873 W., dated 15th October 1892.	(*b*) Apparently the importance of the register as a means of ensuring prompt payments has not been realized.	*Item* 1 (*b*).—The important duty of inspecting this register as frequently as possible should, on no account, be neglected.
	Measurement Books.			
2	(*a*) Of the measurement books required by the Examiner to be produced at the inspection, book 6016 issued to Rajahmundry sub-division was not forthcoming.	Examiner's letter No. 2428 B./A. dated 20th July 1899.	2. (*a*) The non-production of this measurement book should have been explained by the Sub-divisional officer concerned.	*Item* 2.—Measurement books are records of the first importance and the greatest care should be bestowed on their maintenance. The Superintending Engineer will see that the irregularities brought to notice are set right and that they do not recur. The absence of evidence of check-measurements in the case of items (*c*) and (*i*) should be explained.
	(*b*) Several old measurement books issued in 1893, 1894, 1895 and 1896 also some of 1897, are still shewn with Sub-divisional officers :— The following irregularities, etc., were noticed in the inspection of some of the measurement books.	P.W.D. Code, II, I, 38.	(*b*) Attention might be invited to the rule quoted.	
	(*c*) *Check-measurements not recorded by Sub-divisional officer.*—Book 6554, pages 3 and 5, 23 and 25 (of Rajahmundry sub-division).—In the latter case it was the final bill of Latchireddi Appalaswamy. (Book 7420 (same sub-division) up to page 28, also book No. 6548 of Delta sub-division.)		(*c and i*). It is highly desirable that measurements made by subordinates should be checked by Sub-divisional officers or Executive Engineers.	
	(*d*) *Fact of payments not signed by sub-divisional officer.*—A stamp is usually used by Sub-divisional office book 6554, pages 3, 5, 6 to 11, 25 ; book 6021 ; book 7420 of same sub-division ; also books 3299, 3308 and 6272 of Head works sub-division.	P.W.D. Code, II, I, 31 to 39.	(*d to h*). Steps will no doubt be taken to avoid these irregularities in future.	

Inspection Report on the Gódávari Eastern Division by Mr. J. E. Lacey, Deputy Examiner, Public Works Accounts, etc.—*cont.*

Item No.	Remarks by the Inspecting Officer.	Reference to Code rule or Government Order.	Remarks by the Examiner.	Orders of Government.
1	2	3	4	5
	Measurement Books—cont.			
	(*e*) *Corrections are not initialled.*—Books 2484, 2955, 6542, 4778 and 2842 of Delta sub-division and book No. 5535 of Workshop sub-division. (*f*) *Reference to voucher is not given.*—Books 6546 and 6544 of Workshop sub-division. (*g*) *Date of measurements not noted.*—Book No. 4778, Delta sub-division. (*h*) *Subordinate taking the measurements—Signs in pencil.*—Books 4765, 6478 of Dumagudem sub-division, book 6021 (Rajahmundry sub-division). (*i*) *Check-measurements not recorded by Executive Engineer.*—As a rule this has not been done. See books 4765, 6478 of Dumagudem sub-division, book 4778 (Cocanada waterworks and others).	Chief Engineer's Circular No. 5447 C., dated 15th Dec. 1897.		
	(*j*) *Previous measurements taken not systematically recorded in column* 8.—Books 6542, 6548 and 4778 (Delta sub-division).	....	(*j*) The Executive Engineer should prevent any laxity in this respect, as it is likely to lead to over-payments to contractors.	
	(*k*) *Contractors often only sign by a seal and even when they do sign don't as a rule state that they accept all measurements and rates stated in measurement book.*—Books 7418, 6554, 7420 of Rajahmundry sub-division. Book No. 4778 of Cocanada waterworks and other cases.	Chief Engineer's Circular No. 3645 C., dated 19th Aug. 1898.	(*k*) The Executive Engineer's attention might be invited to the omission pointed out.	
	Control over Revenue and other receipts.			
3	(*a*) A register of miscellaneous properties from which Government can look for revenue and the amounts realized is maintained in the form prescribed in G.O., No. 1316 W., dated 23rd May 1898, but the differences in realizations in different years are not explained, and in some instances the delay in posting the details in the register is due to information not being furnished by Sub-divisional officer, *e.g.*, Rs. 198-0-6 was credited in the cash books of the Delta sub-division on the 1st March 1899, but details of this credit have not yet been received in the Division office.	G.O., No. 1316 W., dated 23rd May 1898.	3. (*a*) The Sub-divisional officer should be called on to furnish the information without further delay to admit of the early completion of the register.	*Item* 3 (*a*) *and* (*c*).—A column is specially provided in the register for the explanation of differences in the realizations of different years. The Superintending Engineer will see that proper use is made of this column and that the Examiner's suggestions under 3 (*a*) and (*c*) are carried out.
	(*b*) The toll receipts are recovered by Lock and Boat Superintendents and paid direct into the treasury with the exception of the Dowlaishweram Lock Superintendent whose receipts are paid into the division cash chest. No security is furnished by these men and orders of Government on this point seem necessary. Excluding the Boat Superintendent whose pay is Rs. 75 per mensem who paid into the treasury during September 1898 to August 1899, Rs. 28,673, the realizations by Lock Superintendents were over Rupees 10,000 during the same period.	....	(*b*) These men are exempt' from security under G.O., No. 2416 W., dated 20th September 1893.	
	(*c*) There was also no evidence that the *details* of the toll receipts accounted for by Lock Superintendents were checked in the Division office either by comparison with the entries in the counterfoils of completed books returned or with the licenses eventually collected from the boat men, etc. These, it is explained, are not sent back to the Division office, but to the Boat office (which, however, is at head-quarters). It seems necessary that a test-audit of those receipts for the past year 1898–99 should be made by the Accountant of the division and the result reported. [*Note.*—Under the new Navigation rules published with G.O., No. 486 I., dated 13th June 1899, the licenses are in triplicate and one copy is attached to the accounts of receipts sent in by the Lock Superintendents.]	....	(*c*) This point should have received the Executive Engineer's attention. The Inspecting officers' suggestion should be acted on and the result reported.	......
	Banking Arrangements.			
4	The counterfoils of cheque books, one issued in 1895, and another in 1896, and some of 1897 have not yet been returned to the Division office for record.	P.W.D. Code, I, VI, 41.	4. The Code rule quoted should be adhered to.	*Item* 4 —The' Examiner's remarks should receive attention.
	Cash Arrangements.			
5	There is a cashier attached to the division and he writes up the cash books of the Executive Engineer, also of the Sub-divisional officers, Headworks and Workshops. His security of Rs. 300 in cash (lodged in Post Office Savings Bank) appears inadequate and may be increased to at least Rs. 500. In addition to cash of the Division office which passes through his hands, he makes large cash payments for the Headworks and Workshop sub-divisions and during the past twelve months the total cash in his custody has averaged Rs. 7,000 a month :— RS. RS. Divisional office, receipts .. .. .. 24,121 Divisional office cash drawn from treasury for payments .. .. 8,250 — 32,371 Workshop sub-division cash made over to cashier for payment to labourers .. .. 21,925 Headworks do. do. .. 29,248 Total .. 83,544 Or say .. 84,000	P.W.D. Code, I, IV, 10 and II, I, 77 to 79.	5. This question might be referred to Superintending Engineer for opinion with reference to G.O., No. 2824 W., dated 8th October 1897.	*Item* 5.—The Superintending Engineer will report whether he concurs with the inspecting officer in the view that the clerk's security should be raised, and if so, what the increased security should be.
	Imprest Account.			
6	Delays in recoupment of imprests were noticed .. .. Dumagudem sub-division— Imprest closed 26th April 1899 .. .. Received in Division office, 29th April 1899 .. .. Recouped 6th May 1899. ,, 29th June ,, ... ,, ,, 3rd July ,, ... ,, 10th July ,, ,, 17th July ,, ... ,, ,, 21st ,, ,, ... ,, 28th ,, ,, Rajahmundry sub-division— Imprest of Overseer Kristnasawmy Iyer .. { Received in Division office, 28th April 1899 .. .. Recouped 31st May 1899. / Closed, 26th Oct. 1898 .. .. ,, 5th Nov. 1898. Imprest of Overseer C. Doraswamy Naidu .. Received in Division office, 9th June 1899 .. .. ,, 30th June 1899. Headworks sub-division— Imprest of Mahadeva Menon .. .. { Received in Division office, 31st Mar. 1899 .. .. Recouped 12th April 1899. / Closed, 18th Oct. 1898 .. .. ,, 27th Oct. 1898.	P.W.D. Code, II, 1, 69.	6. Delays in recoupment of imprests should be avoided as much as possible.	*Items* 6, 7 *and* 8.—The Inspecting officer's and the Examiner's remarks should receive the careful attention of the Executive Engineer.

Item No. 1	Remarks by the Inspecting Officer. 2	Reference to Code rule or Government Order. 3	Remarks by the Examiner. 4	Orders of Government. 5
	Cash Book.			
7	(*a*) The rule in Public Works Department Code, II, I, 58, is not followed. The Executive Engineer signs at the end of the month—*vide* paragraph 61. The Accountant also only checks the entries once a month. It seems very essential in this large division that the check should be more frequent.	P.W.D. Code, II, I, 58, and paragraph 6 of last Inspection Report; G.O., No. 3517 W., dated 8th December 1896.	7. (*a*) This point should have received the Executive Engineer's attention. More frequent examination of the cash book by the Accountant is imperative.	
	(*b*) Petty vouchers retained in Executive Engineer's office are not cancelled ..	....	(*b*) This should be done to prevent the possibility of the vouchers being used again.	
	Cash Abstract Book.			
8	The posting is not made daily. This is required by rule and would facilitate work.	Note 4, P.W.D. Form No. 26.	8. The rule quoted should be attended to in future.	
	Stock arrangements of the Division.			
9	The rules regarding the purchase of articles of European manufacture are not strictly adhered to. In the following cases articles of European manufacture were purchased prior to sanction of Government being obtained. RS. 444 lb. heavy engine oil (vacuum oil) .. .. 121 336 lb. dark green powder .. .. 95 Hinges and door bolts .. .. 165 40 galvanized steel plates 2,599	P.W.D. Code, Volume II, Appendix X, paragraph 3.	9. The sanction of Government should invariably be obtained prior to purchase of European articles in the local market.	*Items* 9 *and* 10.—The Inspecting officer's and the Examiner's remarks should receive attention.
10	The stock in the Workshop sub-division was last counted in September and November 1897, and it seems necessary that the next count should be made as early as possible.	G.O., No. 638 W., dated 10th March 1898, and P.W.D. Code, II, II, 75 and 77.	10. The rules quoted should receive very early attention.	
11	(*a*) In this division stock is kept for the most part in two sub-divisions—the Headworks and the Workshops. The whole of the duties prescribed for the Division office are, as reported in Mr. Crisp's inspection report of 1894 (*vide* G.O., No. 1099 W., dated 1st May 1894), paragraph 57 to 65) still performed by the Sub-division offices. Their abstracts 10 and 11 signed by the Sub-division officers are accepted and incorporated in the Division accounts. Form No. 9 maintained by the Workshop Sub-division is a compilation with reference to receipts from the measurement book and issues from Form No. 7 W., and includes also the rate and values of articles; it bears no evidence of having been seen by the Storekeeper, Superintendent of the Workshops, or Sub-divisional officer. It also includes articles of stock received and chargeable direct to works and is not strictly prepared in accordance with the rules.	G.O., No. 1099 W., dated 1st May 1894. P.W.D. Code, II, II, 138 to 141.	11. (*a*) Evidently there is a great deal of circumlocution in the maintenance of the initial stock accounts. The Executive Engineer might beasked to make a practical test of one month's transaction and report whether the present round about practice cannot be simplified.	*Item* 11.—(*a*) The Superintending Engineer will take the necessary action on this suggestion of the Examiner.
	Supplementary books and local forms have to be maintained to complete forms 10 and 11. (1) Rough book showing details of articles (by sub-heads of stock) showing quantity and value. (2) Rough adjustment book, but these also are not seen or approved of by the Sub-divisional officer. In the Headworks sub-division there are three subordinates who have stock transactions, viz., The Anicut Superintendent, ,, Quarry Overseer, ,, Boat Superintendent, and all these subordinates do not keep up Form 9. The first submits accounts in Forms 9, 12 and 7 F, the Boat Superintendent in 7 F, and the Quarry Overseer in 12. In the case of receipts the several transactions are posted in Public Works Department Form No. 10 and completed by the Sub-division officer. In the case of issues (which mainly consist of building stone, laterite, concrete, etc.), they are shown first in boat notes, which are abstracted showing debits to divisions and works in a despatch statement which is again entered in a local form (called Form 31) showing the value, freight, wages of boatmen, etc., and the totals, after taking into account further adjustments, after consulting the Division office, are incorporated in Form No. 11.	Notes on P.W.D. Form No. 9.		
	(*b*) The completed accounts, Forms 10 and 11, are not initialled by the Accountant. A more systematic method of keeping the stock accounts in the sub-divisions seem necessray and the responsibility for their accuracy (values) should be borne by the Divisional Accountant.	....	11 (*b*) The stock accounts ought to be carefully checked in the Divisional office before they are incorporated into the Divisional accounts.	*Item* 11 (*b*).—The Examiner's suggestion should be carried out.
	Accounts of Sub-Division officers.			
12	The accounts are not, as a rule, received in the Division office by the 5th of the month following. The following abstract for the past twelve months is appended. In some instances the delay was very much :	Code, II, I, 191 ..	12. The Executive Engineer should insist on the punctual submission of Sub-divisional accounts so as to avoid unnecessary delay in the compilation of the Divisional accounts.	*Item* 12.—The punctual submission of Sub-divisional accounts should be insisted on.

Sub-division.	Work abstract. Months late. Number of times.	Tools and plant.	Stock.
Head works	8	11	12
Workshop	5	12	12
Delta	10	12	..
Rajahmundry	11	11	..
Dumagudem	..	2	2

Inspection Report on the Gódávari Eastern Division by Mr. J. E. Lacey, Deputy Examiner, Public Works Accounts, etc.—*cont.*

<table>
<tr><th>Item No.</th><th>Remarks by the Inspecting Officer.</th><th>Reference to Code rule or Government Order.</th><th>Remarks by the Examiner.</th><th>Orders of Government.</th></tr>
<tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr>
<tr><td>13</td><td>*Accounts of Works.*
Extracts from Register of Works.—The form prescribed in G.O., No. 518 W., dated 6th March 1895, was to enable the Executive Engineer to keep Sub-divisional officers informed of the outlay on each work, and it was laid down that as soon as the register of works was posted each month, the Division office should send each Sub-divisional officer an extract from the register of works in this form (E. No. 178) for all works under execution within the sub-division concerned. The report was to pass backwards and forwards between the Executive Engineer and the Sub-divisional officer, who may, if necessary, circulate extracts to their subordinates. This system is not adopted in this division—the Head-quarters Sub-divisional officer's clerks come over to the Division office and take the information from the register of works and in the case of Dumagudem Sub-divisional office, it is only when he asks for information that it is furnished to him. It would be more satisfactory if the orders of Government were attended to and would ensure the Sub-divisional officers being kept informed of the correct outlay monthly on each work in their sub-division.</td><td>G.O., No. 518 W., 6th March 1895.</td><td>13. The Executive Engineer might be asked to carry out the orders quoted.</td><td>*Item* 13.—The Superintending Engineer will, with reference to paragraph 2 of G.O., No. 518 W., dated 6th March 1895, enquire into the reasons for the non-observance of the procedure prescribed in that Government Order, and will take the further necessary action.</td></tr>
<tr><td>14</td><td>*Workslips.*
Excesses were noticed in sub-heads in the following cases. Workslips appear not to have been submitted for sanction.
I. Maintenance and Repairs—Main canal—
<table>
<tr><th></th><th>Estimate.
RS.</th><th>Expenditure.
RS.</th></tr>
<tr><td>(*a*) Maintenance of Dowlaishweram head sluice .. ..</td><td>760</td><td>1,222</td></tr>
<tr><td>(*b*) Dredging .. .. ..</td><td>..</td><td>171</td></tr>
<tr><td>(*c*) Repairs to lock shed .. ..</td><td>..</td><td>57</td></tr>
</table>II. Maintenance and Repairs—Cocanada canal—
(*a*) Excess under dredging.</td><td>P.W.D. Code, II, II, 170, and paragraph 9 of previous inspection report; and G.O., No. 3517 W., dated 8th December 1896.</td><td>14. It is important that the Superintending Engineer should be kept informed of all excesses over the sanctioned limits for works in the form of workslips prescribed for the purpose.</td><td>*Item* 14.—Explanation should be afforded as why workslips have not been used.</td></tr>
<tr><td>15</td><td>*Register of Works.*
(*a*) The following *suspense* items appear in the accounts of works :—
<table>
<tr><th>Name of work.</th><th>Manufacture of stone at Katiri quarry</th><th>Workshop liabilities.</th><th>Manufacture of bricks.</th></tr>
<tr><td></td><td>RS.</td><td>RS.</td><td>RS.</td></tr>
<tr><td>I. Providing falling shutters 12 feet long, to the Gódávari anicut, estimate Rs. 1,75,500 .. ..</td><td>2,161</td><td>..</td><td>..</td></tr>
<tr><td>II. Constructing Normal and Union schools for the Training College at Rajahmundry, estimate Rupees 46,500 .. .. ..</td><td>..</td><td>24,297</td><td></td></tr>
<tr><td>III. Constructing a proposed rest-house with out-houses at Cocanada, estimate Rs. 8,250 .. ..</td><td>..</td><td>74</td><td>..
..</td></tr>
<tr><td>IV. Constructing a Stationary Sub-Magistrate's office at Rajahmundry, estimate Rs. 8,060 ..</td><td>..</td><td>917</td><td>..</td></tr>
<tr><td>V. Waterworks at Cocanada, estimate Rs. 3,74,396 .. .. ..</td><td>..</td><td>..</td><td>108</td></tr>
</table></td><td>....</td><td>15. (*a*) The Executive Engineer might be asked to carry out the suggestions of the Inspecting officer and to report having done so.</td><td>*Item* 15 (*a*). It is observed that in G.O., No. 3517 W., dated 8th December 1896, the exhibition of "Workshop liabilities" in the accounts of works was allowed to continue. While not recommending any change on this practice the Inspecting officer suggests that a careful account of these transactions should be kept in a supplementary Form 7-F. The Superintending Engineer will take the necessary action on the suggestion. Immediate steps should be taken to adjust the outstanding items against final heads.</td></tr>
<tr><td></td><td>Details regarding "workshop liabilities" are not forthcoming in the *Divisional* office; the question regarding the inclusion of such items as liabilities in the works accounts was taken up in the last three reports.
G.O., No. 1099 W., dated 1st May 1894, paragraph 50 of report.
" " 2439 W., " 4th Oct. 1895 " 23 (*b*) "<br>" " 3517 W., " 8th Dec. 1896 " 4 (*d*) "
It seems, however, necessary that the Division office should keep a careful account of such transactions in a supplementary form 7 E. The other items have been outstanding for sometime and should be adjusted against final heads.</td><td>P.W.D. Code, II, II, 154, and II, I, 134.</td><td></td><td></td></tr>
<tr><td>15</td><td>(*b*) The details of estimate and outlay for 1898-99 for the construction of the Normal and Union schools for the Training College at Rajahmundry have not been brought forward in the register of works for 1899-1900. A revised estimate has been sent in for sanction and the Sub divisional officer has been asked to re-distribute the outlay under the revised estimate sub-heads. The register of work should have been completed and posted to date, and on receipt of sanction to revised estimate, etc., the entries may be re-adjusted, but to keep an important register incomplete for an indefinite time is not satisfactory.</td><td>....</td><td>15. (*b*) The register of works fails of its purpose if it is not posted up to date. This matter should receive the Executive Engineer's personal attention. The register of works is specially his business, being for his particular guidance.</td><td>*Item* 15 (*b*) *and* (*c*).—The Executive Engineer should see that the register of works is always posted up to date. In the cases brought to notice, the register should not have been allowed to fall into arrears.</td></tr>
<tr><td></td><td>(*c*) The register of works for the waterworks at Cocanada only records outlay in lump sum against the sub-heads of the estimate, and each sub-work is not detailed by sub-heads, *e.g.*—
<table>
<tr><th></th><th>Estimate.
RS.</th><th>Expenditure.
RS.</th></tr>
<tr><td>Extending and improving Rajah's tanks ..</td><td>48,113</td><td>29,819</td></tr>
<tr><td>Filter beds .. ..</td><td>19,857</td><td>8,343</td></tr>
<tr><td>Clear water reservoir .. .. ..</td><td>32,144</td><td>39,614</td></tr>
</table>It is explained that this will be done when the revised estimate is sanctioned. It would perhaps be more satisfactory to record the outlay by sub-heads as the expenditure is incurred and not leave the register of works incomplete for a considerable period.</td><td>P.W.D. Code, II, II, 161 to 164.</td><td>15. (*c*) This is contrary to Code rules which require that the account of works in the register of works should be kept by *sub-heads* of estimate.</td><td></td></tr>
<tr><td></td><td>(*d*) In part II, register of works (Form 30 A), the arrears, whether labour, contract or materials, are not specified.</td><td>Notes on Form 30 A, part II.</td><td>15. (*d*) This point should receive attention in future.</td><td>*Item* 15 (*d*).—This point should receive attention in future.</td></tr>
</table>

<table>
<tr><th>Item No.</th><th>Remarks by the Inspecting Officer.</th><th>Reference to Code rule or Government Order.</th><th>Remarks by the Examiner.</th><th>Orders of Government.</th></tr>
<tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr>
<tr><td></td><td><i>Contract Accounts.</i></td><td></td><td></td><td></td></tr>
<tr><td>16</td><td>A register of contracts is maintained in Form No. 173-B, but columns 4 and 12 are, as a rule, not filled in. In the case of the Contractor K. Bassava Reddi of the Cocanada waterworks, the acceptance of the Chief Engineer to the agreement in K-1 is not recorded or forthcoming. The opening words, I "Kovvur Basavareddi" in the agreement is in pencil. The agreement further requires the contractor to deposit Government promissory-notes up to Rs. 10,000, but this was not done. Rs. 4,000 only was recovered in this manner, Rs. 100 in cash (Post Office Savings Bank), and the balance is being deducted from bills. Rs. 4,500 has been kept back up to date. A comparison between rates actually paid and that agreed upon in the bond referred to shows the following result :—

<i>Clear water reservoir.</i>
<table>
<tr><th colspan="2">As per agreement.</th><th colspan="2">As actually paid.</th></tr>
<tr><td></td><td>RS. A. P.</td><td></td><td>RS. A. P.</td></tr>
<tr><td>Concrete in ordinary mortar ..</td><td>Per 100 c. ft.
14 4 0</td><td>Concrete work dry 6" thick ..</td><td>9 0 0</td></tr>
<tr><td></td><td></td><td>Concrete in cement mortar ..</td><td>74 0 0</td></tr>
<tr><td></td><td></td><td>Concrete in surki mortar ..</td><td>19 0 0</td></tr>
<tr><td>Rubble in ordinary mortar ..</td><td>17 8 0</td><td>Rubble in surki mortar ..</td><td>21 0 0</td></tr>
<tr><td></td><td></td><td>Brickwork in surki mortar ..</td><td>27 0 0</td></tr>
<tr><td>Earthwork .. .. ..</td><td>Per 1,000 c. ft.
5 12 6</td><td>Earthwork per 1,000 cubic feet ..</td><td>4 10 0</td></tr>
</table>
It seems necessary that the bond or agreement should also be revised and accepted by the Chief Engineer. The Contractor does not sign the Contractor's ledger, nor does the Executive Engineer.</td><td>P.W.D. Code, I, VIII, 8 and appendix V (Standing Order, 105, dated 15th February 1896).

P.W.D. Code, II, II, 166; Standing Order 167 of 1898.</td><td>16. The register of contracts should be completed and the agreement renewed for the approval of the Chief Engineer.</td><td><i>Item</i> 16.—The Examiner's suggestion should be followed.</td></tr>
<tr><td>17</td><td>A number of agreements over 2,000 have been given out by the Executive Engineer on piece-work agreements—Form K-2. The question as to whether in such cases regular contract bonds should have been executed and accepted by competent authority, or Executive Engineer's action simply reported to Superintending Engineer under the spirit of Public Works Department Code, I, VIII, 11, has been taken up in the reports of other divisions, and general orders of Government may be awaited. A few instances out of many are noted below :
<table>
<tr><th>Name of contractor.</th><th>Name of work.</th><th>Amount already paid on work done.</th></tr>
<tr><td></td><td></td><td>RS.</td></tr>
<tr><td>1. Lutchireddi Applasawmy.</td><td>Replacing the groyne at 2 miles 7 furlongs of Gódávari left bank above Rajahmundry, estimate Rs. 5,980.</td><td>4,732</td></tr>
<tr><td>2. Do. do.</td><td>Repairs to warders' lines attached to Central Jail at Rajahmundry, estimate Rs. 4,863.</td><td>2,119</td></tr>
<tr><td>3. Do. do.</td><td>Repairs to jail at Rajahmundry ..</td><td>4,571</td></tr>
<tr><td>4. K. Subbarayudu ..</td><td>Maintenance and repairs, Cocanada canal, Rs. 12,255.</td><td>3,812</td></tr>
<tr><td>5. K. Venkatasareddy ..</td><td>Maintenance and repairs, Madanapetta canal, Rs. 11,120.</td><td>2,620</td></tr>
</table></td><td>P.W.D. Code, I, VIII 8 and 11.</td><td>17. Apparently these men should have been treated as regular contractors with the sanction of competent authority.</td><td><i>Item</i> 17.—Orders on this point will issue separately.</td></tr>
<tr><td>18</td><td>In some cases <i>no</i> agreements appear to have been taken, <i>e.g.</i>—
<table>
<tr><th>Name of contractor.</th><th>Name of work.</th><th>Amount already paid.</th></tr>
<tr><td></td><td></td><td>RS.</td></tr>
<tr><td>1. K. Subbarayadu ..</td><td>Diversion of Bank canal from 17/4 to 20/4 miles.</td><td>2,770</td></tr>
<tr><td>2. J. Lefanchean, Esq.</td><td>Do do.</td><td>6,962</td></tr>
<tr><td>3. J. S. Lefanchean, Esq.</td><td>Protecting the river margin between Dongalagudem and Masakapalli lock.</td><td>5,814</td></tr>
<tr><td>4. M. Panakalu ..</td><td>Work on the Dumagudem anicut, estimate Rs. 1,230.</td><td>654</td></tr>
<tr><td>5. Basu Applasawmy. and several others. (for labour only)</td><td>Constructing a rest-house at Cocanada, estimate Rs. 8,250.</td><td>730</td></tr>
</table></td><td>Spirit of rule in P.W.D. Code, I, VIII, 8.</td><td>18. The Executive Engineer might be asked to report why no agreements have been taken from these men.</td><td><i>Item</i> 18.—The Executive Engineer will submit a report on the matter.</td></tr>
<tr><td></td><td><i>Suspense Accounts.</i></td><td></td><td></td><td></td></tr>
<tr><td>19</td><td><i>Purchase Account</i>.—A number of items are outstanding and this is due to the piece-workers not being paid for the supply of materials (chiefly building stone, laterite and concrete); till the boat notes are acknowledged by the subordinate in charge of the work. The procedure at present is that, on receipt of these materials at the different loading places, to bring them on to <i>stock</i> by credit to <i>purchases</i> the stone, etc., is then despatched to the works concerned, in accordance with indents on Government boats accompanied by boat notes The works are then debited and <i>stock</i> credited on return of the boat notes duly acknowledged, the piece-workers are paid and <i>purchases</i> debited. The delay in payment is often more than three months. There, therefore, seems no necessity to pass these transactions through the stock purchases or stock accounts, and it would simplify and lessen work considerably if these piece-workers were allowed to convey materials and deliver them at site of works in accordance with indents, Government boats being lent them, if necessary.</td><td>See also paragraph 8 of last inspection report—G.O., No. 3517 W., dated 8th December 1896.</td><td>19. The Executive Engineer might be asked to report whether the proposal made by the inspecting officer is acceptable to him.</td><td><i>Item</i> 19.—The Superintending Engineer will take the necessary action on the inspecting officer's suggestion which seems suitable.</td></tr>
</table>

Inspection Report on the Gódávari Eastern Division by Mr. J. E. Lacey, Deputy Examiner, Public Works Accounts, etc.—*cont.*

Item No.	Remarks by the Inspecting Officer.	Reference to Code rule or Government Order.	Remarks by the Examiner.	Orders of Government.
1	2	3	4	5
	Establishment Work.			
20	The following service books require re-attesting :— Y. Subbaroyadu, Lock Superintendent, last attested 19th October 1892 .. K. Mahalakshmi, peon, last attested 10th February 1874. M. Veerasalingacharry, Clerk, last attested 9th April 1892.	Civil Service Regulations, 878 (*b*).	20 and 21. The Executive Engineer should take necessary steps to have the service books completed in every respect and he should report when the books are in order.	*Items* 20 *and* 21.—The irregularities noticed should be set right without delay.
21	Some of the service books maintained were inspected with the following results :— (*a*) Thumb impressions were only taken in some instances, and in others none at all.	G.O., No. 918, Pension, dated 4th December 1897.		
	(*b*) The date of birth of Mr. R. V. Narayana Aiyar, Supervisor, 2nd-grade, was altered by Mr. W. C. Lewis, Executive Engineer, from 27th July 1860 to 27th December 1861. This seems to require the special orders of Government.	G.O., No. 2172 W., dated 9th August 1897. (Rule XVI, 4, of Part III of the rules).		
	(*c*) Executive Engineer's signature in opening page was not always dated.	Civil Service Regulations, 878 (*b*); G.O., No. 894 W., dated 31st March 1898.		
	(*d*) In case of temporary or sub. *pro tem.* promotions, salary was shown in column 4 "Pay" instead of *pay* in column 4 and the acting allowance in column 5.	Civil Service Regulations, 879.		
	(*e*) Events were not always recorded at once.	G.O., No. 272 W., dated 4th February 1893.		
	(*f*) Column 7 has not been attested by subordinates for sometime past.	Civil Service Regulations, 882.		
	(*g*) The land statements in some instances required bringing up to date.	G.O., No. 1889 W., dated 14th July 1890; G.O., No. 268 W., dated 28th January 1891; and G.O., No. 2780 W., dated 31st October 1898. Rules 12 and 15 of the Rules for the conduct of public servants.		
	Travelling Allowances.			
22	The travelling allowance bills for subordinates for whom journals are not submitted to Examiner were audited for March 1899 (paid in May 1899) and June 1899 with the following result :—	P.W.D. Code, II, III, 393.	22 (*a*) and (*b*). The Executive Engineer might be asked to note the information required by 23 (*a*) and to report upon item 22 (*b*). If the daily allowance passed on 25th March 1899 was for a journey of less than 5 miles from head-quarters, it should be retrenched.	*Item* 22 (*a*).—The Examiner's remarks should receive attention.
	(*a*) The time in railway journeys was not usually noted	Note at foot of travelling allowance journal form.	....	
	(*b*) J. Thamirajoo, clerk, Delta sub-division, was allowed daily allowance (As. 4) for the 25th March 1899 when he had proceeded less than 5 miles on that day from his head-quarters.	Civil Service Regulations, 1157.	....	*Item* 22.—(*b*) The Superintending Engineer will take the necessary action.
	Storekeeper.			
23	There seems for the same reasons leading up to the orders conveyed in G.O., No. 2824 W., dated 8th October 1897, abolishing the appointment in the Gódávari Western division, that there is similarly no necessity for a Storekeeper for the Division office. He is not in charge of any stock and Public Works Department Code, II, I, 122, does not apply. The transactions under tools and plant are not many and his duties at present are chifly those of a clerk; his appointment may therefore be changed to that of a clerk on Rs. 25.	G.O., No. 2824 W., dated 8th October 1897; P.W.D. Code, II, I, 122.	23. The Superintending Engineer might be asked to report on this point.	*Item* 23.—The Superintending Engineer will report on the matter.
	Miscellaneous.			
24	Advices of transfer are not made with sufficient promptness—acceptances also are not sent in promptly—delays have been noticed.	P.W.D. Code, II, II, 171 and paragraph 11 of previous Inspection Report; G.O., No. 3517 W., dated 8th December 1896.	24. Delays of this kind will no doubt be avoided in future.	*Item* 24.—The delays noticed ought not to be allowed to recur.
	Headworks Sub-division.			
25	The accounts of this sub-division were also inspected. The Sub-divisional officer, Mr. A. R. deChazel, Executive Engineer, III grade, temporary rank, just proceeded on one month's privilege leave on account of ill-health and therefore was not present during the inspection. The cash book is written up by the cashier of the division. The requirements of Public Works Department Code, II, I, 58, are not complied with, nor is the column "head in cash abstract book" filled in. In the case of cheque books, the initials of the Sub-divisional officer in the counterfoil are not dated. Receipts in Public Works Department form No. 20 E. are not issued for all moneys received. Miscellaneous receipts are not paid in regularly or systematically into the treasury. Lump sum amounts are sent in, instead of the actual receipts up to a certain date. A systematic and regular record showing the date on which applications for letters of credit are applied for is not maintained. Other points are specially noticed in the body of the report.	P.W.D. Code, II, I, 58, and Form No. 4. G.O., No. 308 W., dated 3rd February 1897. P.W.D. Form No. 20 E. P.W.D. Code, II, II, 24.	25. The Sub-divisional officer's attention might be drawn to the Inspecting officer's remarks. (Signed) H. RAINIER, Offg. Exr., P.W. Accounts, Madras and Coorg.	*Item* 25.—The Inspecting officer's remarks should receive the careful attention of the Sub-divisional officer. (True Extract.) (Signed) W. B. deWINTON, Secretary to Government.

Public Works DEPARTMENT.

READ the following :—

Official Note from the Ex^r P.W. Accts No. 1189 A/ADJ 12 Oct. 99 with statement as in appendix

Examiner's Inspection report of the Accounts of the Godavari Eastern Dn.

Circulated to H.E. the Governor.

ORDER.

No: 2942 W, dated 6-11-99.

With his official Note recorded above, the Examiner P.W. Accounts submits those items in the report of inspection of the accounts^x of the Godavari Eastern Dn. which require the orders of Govt. These orders have been entered in the statement printed as an appendix to these Proceedings. The Supdg. Engineer I Circle will see that the necessary action is taken on these orders and that the reports called for are duly submitted —

HCl 1/11/99

x The Office is reported to be a very large one and in fair order.

A.E.H. 4.11.99

D.W. 65

To the Supdg. Engr. I Circle ✓
Other Supdg. Engrs. ✓
The Consg. Architect to Govt. ✓
" Ex. P.W. Accts ✓
" Chief Engr. for Irrign. T.R.S. ✓
" Supdt. of Works, Lt House Dn. ✓

Despd. 27/11/99 D.W.

H.E. 1/11/99

[P. W. 4. / 1,000—18-7-99.]

Public Works (1899) Department.

CURRENT No. 8459

2668 W 26.4.92
2873 W 15.10.92
Lr No. 2428 B 20.7.95
5447 C 15.12.97
Cir No. 3645 C 19.8.98
1316 W 23.5.93
2416 W 20.9.99
2486 9.3.96
2824 W 8.10.97
3517 W 8.12.96
638 W 10.3.98
1099 W 1.5.94
518 W 6.3.95
3517 W 8.12.96
2439 W 2.10.95
Procdg 18.4.99
2172 W 9.8.97
894 W 31.3.98
with 3935 W

From The Examiner P.W. Accounts Madras & Coorg

with 2532 W/

Order

2722 W 4.2.93
1889 W 16.7.90
268 W 28.1.91
2280 W 31.10.98
3324 W 8.10.97
308 W 3.2.97

with E.C. 10/98

No. 1189 A/A

Dated 12th October 1899

Received
Registered 13.10.99

Enclosures Plans nil, Others 2 — Total 2

Spare copies.

SUBJECT.

Inspection Report of Godavari Eastern Division — forwards for orders of Government extracts from the —

~~G. Satey~~
~~Rm~~
~~2/10.99~~

BACK PAPERS.

No.	Date.
4869	13-6-99
2932 W	18-11-98
2780 W	31-10-98
3645 C	19-8-98
1316 W	23-5-98
894 W	31-3-98
638 W	10-3-98
5467 C	15-12-97
2824 W	8-10-97
49 Pub	18-1-97
3517 W	8-12-96

FURTHER PAPERS.

No.	Date.

E. No. 27.
1,000—9-12-95.

KEEP-WITH | CURRENT No. | GOVT. OF MADRAS. } 1899 { P. W. DEPT.

dated 189 .

EXAMINER, P. W. ACCOUNTS,

Madras, 12 October 1899

OFFICE NOTE No. 1189 A/A

To

W.

Print

10

I submit an extract from a report, by Mr. J. E. Lacey Deputy Examiner, of an inspection by him, of the office of the Executive Engineer Godaveri Eastern Division, and I solicit the orders of Government in column 5 of the enclosed statement.

2. The office is a very large one and is in fair order.

A. R.

Offg: C.

C.
12.10.99

Extract from the Register showing progress in check and payment of Bills of the Godavari Eastern Division

Name of Contractor or Pieceworker	Amount of Bill			Date of measurement	Date of Bill	Date of receipt in Divisional office	Date of completion of checking in Divisional office	Date of payment	Remarks
Jamipireddi Narayyu Final Bill	24	8	10	29-8-97	29/31-1-98	1-2-98			Returned to Sub Divisional office passed for payment on 3/5 - 3-98
Serm Thotaiah do	40	-	-	18-10-97	1/2-1-98	6-1-98			Do with remarks 5-3-98
Randhi Appadu do	6	3	11	7-8-97	9-2-98	12-2-98			Do passed for payment 5-3-98
Alla Sanyasi do	47	8	6	1-12-97	15-1-98	17-1-98			Do — in receipt on 7/2 R of 17-1-98
Randhi Appadu do	15	-	-	10-4-97	11-2-98	14-2-98			Returned passed for payment on 9-3-98
Randhi Appadu do	3	4	-	1-8-97	9-2-98	12-2-98			Do on 10-3-98
Do	18	10		1-8-97	9-2-98	12-2-98			Do on 10-3-98
Do	52	14	5	1-8-97	9-2-98	12-2-98			Do on 10-3-98
Serm Thotaiah do	40	-	-	18-10-97	2-1-98	6-1-98			Passed for payment and returned on 21-3-98
K. Appanna do	5161	11	4	15 & 16 7/97	17-3-98	17-3-98			Do Do on 29-3-98
B. Venkataswamy do	4459	14	11	Do ~~20~~ 16 7/97 7-8 4/97	do	do			Do Do
Do do	1082	8	1	6 & 9 6/97	do	do			Do Do
K. Virabhadri Raju do	683	8	8	6 & 9 6/97	17-3-98	17-3-98			Passed for payment and returned on 29-8-98
Do.	2222	3	6	15, 16 & 16 4/97	do	do			Do Do
K. Subbarayudu	6885 ~~6885~~	11 11	1 1	15, 16 7/97 6 9/97 2 4 ?/96	do 15-3-98	do. 17-3-98			Do Do Returned to Sub Divisional office

K. Subbarayudu	990	11	11	6-6-97 & 16-8-97	15-3-98	17-3-98			Returned to Sub Divisional Office on 29-3-98
Maribetty Venkayya	1252	1	2	1-2-98	4-2-98	7-2-98			Do Do on 30-3-98
Serru Thotaih	569	4	11	30-8-97 & 16-10-97	2-1-98	11-3-98			Do Do
Randhi appadu	1012	12	9	23-2-98	26-2-98	28-2-98			Do Do
Allu Sanyasi	348	0	3	1-12-97	15-1-98	18-3-98			Do Do
Sathi Rajayya	1754	13	11	11 & 12-11-97	12-2-98	15-2-98			Do Do 1-4-98
Do	1654	3	5	21-11-97	4-2-98	16-4-98 & 7-7-98			Do Do on 1-8-98
Marisetti Venkiah	836	2	7	23-7-98	13-8-98	23-8-98			Delayed for want of measurement books and on other rescript bills were passed & sent to Sub Divisional office on 20-11-98
Lal Sahet	801	9	1	do	do	do			
Falling shutters to Godavari anicut	380	4	0	9-4-98	9-4-98	12-4-98	9-1-99	21-1-99	Under reference with the Sub Divisional officer Head works.

Sd/ M Chinnayya
Accountant
16-9-99

11/10/99

Inspection Report on the Godavery Eastern Division by Mr J. E. Lacey Deputy Examiner P.W. Accounts - 15th and 16th - 18th to 22nd September 1899 -

Item No	Remarks by the Inspecting officer	Reference to Code Rule or G.O.	Remarks by the Examiner	Orders of Government
1	2	3	4	5
	Note. Mr C. Mildred has been in executive charge since February 1898 and the Accountant M. R. Ry. C. Chinnayya since last inspection in October 1896. The period embraced in the inspection generally was from August 1898 - The accounts last audited May 1899 -			
	Control over Expenditure			
1(a)	A Register of bills in Form No. E66 is maintained but a few instances were noticed where final bills were apparently not sent in by Sub Divisional Officers for audit in Divisional office before payment vide pages 25 and 58 of Rajamundry Sub division measurement Books Nos. 6554 and 6021 and Book No. 6543 of Delta Sub Division final bill for puddling Bank Canal at miles 16 furlongs 365 (S. Govindarayudu).	G.O. No 2668 W dated 26 September 1892	1(a) The Executive Engineer should insist on compliance with the orders quoted.	Item 1 (a). The Examiner's remarks should receive attention
b	In the case of final bills, the date of payment is not filled in and the object of maintaining the register is thereby frustrated - The register is rarely inspected by the Executive Engineer - An abstract from the register is appended, it will be noticed that out of 25 items the delay over a month (a) between date of measurement and date of bill ~~occurred~~ - 20 times (b) " date of receipt of bill in Divisional office and date of final audit ——— 12 times	G.O. No 2873 W dated 15 October 1892	1(b) Apparently the importance of the register as a means of ensuring prompt payments has not been realised.	Item 1 (b). ~~From G.O. 2873 W d/15 Oct. '92 it will be seen that the assumption is that the Ex. Engineer inspects this Register daily. The duty should on no account be neglected~~ The important duty of inspecting this Register as frequently as possible shd on no account be neglected.

2 **Measurement Books**

(a) Of the Measurement Books required by the Examiner to be produced at the inspection Book No 6016 issued to Rajamundry Sub Division was not forthcoming

Examiner's letter No. 2428 B/A of 20-7-99

(b) Several old measurement books issued in 1893, 1894, 1895 and 1896 also some of 1897 are still shown with Sub Divisional officers.

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

The following irregularities &c were noticed in the inspection of some of the measurement books

(c) Check measurements not recorded by Sub Divisional officer. Book No 6554 pages 3 & 5, 23 & 25 (of Rajamundry Sub division) in the latter case it was the final bill of Labchireddi Appalaswamy Book No 7420 (Same Sub Division) up to page 28 also Book 6548 of Delta Sub Division

Examiners letter No 2428 B/A dated 28th July 1899

(d) Fact of payments not signed by Sub Divisional officer. (a stamp is usually used by Sub Divisional office) Book 6554 pages 3, 5, 6 to 11, 25 Bks 6021 Book No 7420 of same Sub Division - also Books 3299, 3303 & 6272 of Head works Sub Division

P.W.D. Code II I 38

P.W.D. Code II I 31 & 39

(e) Corrections are not initialled - Books 2484, 2955 6542, 4778 & 2842 of Delta Sub Division and Book No 5335 of Workshop Sub Division

Chief Engineer Circular No. 5447 C dated 15 December 1897.

(f) Reference to voucher is not given. Books 6546 & 6544 of Workshop Sub Division

(g) Date of measurements not noted Book No ~~4778~~ 4778 Delta Sub Division

(h) Subordinates taking the measurements
~~(i)~~ Signs in pencil Books 4765, 6478 of Dummagudem Sub Division - Book No 6021 (Rajamundry Sub Division)

(i) Check measurements not recorded by Executive Engineer. As a rule this has not been done. see Books 4765, 6478 of Dummagudem Sub Division Cocanada water works & others

2(a) The non-production of this measurement Book should have been explained by the Sub Divisional officer concerned

2(b) Attention might be invited to the rule quoted

2 c & i. It is highly desirable that measurements made by subordinates should be checked by Sub Divisional officers or Executive Engineers.

2 b, d to h. Steps will no doubt be taken to avoid these irregularities in future.

Item 2.

Measurement books are records of the first importance and the greatest care should be bestowed on their ~~[illegible]~~ maintenance. The Supdg. Engineer will see that the irregularities brought to notice are set right and that they do not recur. The absence of evidence of check measurements in the case of items (c) and (i) should be explained

2.
(j) Previous measurements taken not systematically recorded in column 8 – Books 6542, 6543 & 4778 Delta Sub Division

(k) Contractors often only sign by a seal and even when they do sign dont as a rule state that they accept all measurements and rates stated in measurement book – Books 7418, 6554, 7420 of Rajahmundry Sub Division – Book No 4778 of Coconada Water works and other cases

Chief Engineer's Circular No. 3645 C d/ 19th August 1898.

Control over Revenue and other receipts

3
(a) A register of Miscellaneous properties from which Government can look for revenue and the amounts realised is maintained in the form prescribed in G O No. 1316 W dated 23rd May 1898, but the differences in realizations in different years are not explained and in some instances the delay in posting the details in the Register is due to information not being furnished by Sub Divisional officer e.g. Rs 198-0-6 was credited in the Cash Books of the Delta Sub Division on the 1st March 1899 but details of this credit have not yet been received in the Division office.

G.O. No 1316 W dated 23rd May 1898

(b) The toll receipts are recovered by Lock and Boat Superintendents and paid direct into the treasury with the exception of the Dowlaishweram Lock Superintendent whose receipts are paid into the Division Cash Chest. No Security is furnished by these men and orders of Government on this point seem necessary. Excluding the Boat Superintendent whose pay is Rs 75 per mensem who paid into the Treasury during September 1898 to August 1899, Rs 28,673 – the realizations by Lock Superintendents were over Rs 10,000 during the same period

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2(j) The Executive Engineer should prevent any laxity in this respect as it is likely to lead to over-payments to contractors

2(k) The Executive Engineer's attention might be invited to the omission pointed out

3(a) The Sub Divisional officer should be called on to furnish the information without further delay to admit of the early completion of the register

Item 3(a) & (c) A Column is specifically provided for the explanation of the differences in the realizations of different years. The Supt Engineer will see that proper use is made of this Column and that the Examiner's suggestions under 3(a) and (c) are carried out.

3(b) These men are exempt from Security under G.O. No. 2416 W dated 20th September 1893

May M

c There was also no evidence that the details of the Toll receipts accounted for by Lock Superintendents were checked in the Division Office either by comparison with the entries in the counterfoils of completed books returned or with the licenses eventually collected from the boat men &c. These it is explained are not sent back to the Division office but to the Boat office (which however is at Head Quarters). It seems necessary that a test audit of these receipts for the past year 1898/99 should be made by the Accountant of the Division and the result reported

[Note. Under the new Navigation rules published with G.O. No 486 I. dated 13th June 1899 the licenses are in triplicate and one copy is attached to the account of receipts sent in by the Lock Superintendents.)

Banking arrangements

4 The counterfoils of cheque books, one issued in 1895 and another in 1896 and some of 1897 have not yet been returned to the Division office for record

P.W.D Code I VI - 47

Cash arrangements

5 There is a cashier attached to the Division and he writes up the Cash Books of the Executive Engineer also of the Sub Divisional officers Head works and workshops. The security of Rs 300/ in cash (Lodged in Post office Savings Bank) appears inadequate.

P.W.D Code I IV. 10 & II I 77 to 79

3(c) This point should have received the Executive Engineer's attention
The Inspecting officer's suggestion should be acted on and the result reported

(4) The Code rule quoted should be adhered to.

Note 2 to this article permits the destruction of counterfoils of cheques after 5 complete years.

Item 4. The Examiner's remarks should receive attention.

5. This question might be referred to Superintending Engineer for opinion with reference to G.O. No 2824 W dated 8 October 1897

This G.O. refers to the Godavari Western Dn.

Item 5. The Supdg. Engr will report whether he concurs with the Inspecting Officer in the view that the Clerk's security should be raised & if so, what the increased security should be.

and may be increased to at least Rs 500/. In addition to cash of the Division office which passes through his hands, he makes large cash payments for the Head works and workshop Sub Division and during the past 12 months the total cash in his custody has averaged 7000 Rs a month

Divisional office - Receipts Rs 24,121		
" Cash drawn from Treasury for payments - Rs 8250		32,371
Workshop Sub Division - Cash made over to Cashier for payment to labourers		21,925
Head works "		29,248
	Rs	83,544

or say Rs 84000

Impress Account

6 Delays in recoupment of imprests were noticed.

P.W.D. Code II i. 69

Dummagudem Sub Division

	Closed	Received in Division office	Recouped
Imprest	26/4/99	29/4/99	6-5-99
"	29/6/99	3/7/99	10-7-99
"	17/7/99	21/7/99	28-7-99

Rajamundry Sub Division

	Closed	Recouped
Imprest of Overseer Krishnaswamy Iyer	28/4/99 26-10-98	31-5-99 5-11-98
" C. Doraswamy Naidu	9/6/99	30-6-99

Head works Sub Division

	Closed	Recouped
Imprest of Mahadeva Menon	31/3/99 18/10/98	12-4-99 27-10-98

Cash Book

7 (a) The rule in P.W.D. Code II I. 58 is not followed. The Executive Engineer signs at the end of the month, vide para 61. The Accountant also only checks the entries once a month. It seems very essential in this large Division that the check should be more frequent.

P.W.D. Code II-I-58 & para: 6 of last Inspection Report G.O. 3517 W d/ 8th Decr 1896.

(b) Petty vouchers retained in Executive Engineers office are not cancelled

6 Delays in recoupment of imprests should be avoided as much as possible

Items 6 7 and 8. The Inspecting Officer's and the Examiner's remarks should receive the careful attention of the Executive Engineer

7(a) This point should have received the Executive Engineer's attention. More frequent examination of the Cash Book by the Accountant is imperative.

(b) This should be done to prevent the possibility of the vouchers being used again

Cash abstract Book

13

8 The posting is not made daily - This is required by rule and would facilitate work

Note 4 P.W.D. Form No 26

Stock arrangements of the Division

9 The rules regarding the purchase of articles of European manufacture are not strictly adhered to - In the following cases articles of European manufacture were purchased prior to sanction of Government being obtained -

444 lbs Heavy Engine oil (vacuum oil)	Rs 121/
336 lbs dark green powder	Rs 95/
Hinges and door bolts	Rs 165/
40 Galvanised steel plates	Rs 2599/

P.W.D. Code volume II appendix X para 3

10 The stock in the workshop Sub Division was last counted in September and November 1897 and it seems necessary that the next count should be made as early as possible

G.O. No 638 W dated 10 March 1898 and P.W.D. Code II II 75 & 77

11 (a) In this Division Stock is kept for the most part in two Sub Divisions the head works and the workshops - The whole of the duties prescribed for the Division office are, as reported in Mr Crisp's inspection report of 1894 (vide G.O. No 1099 W dated 1st May 1894) para 57 to 65, still performed by the Sub Division offices. Their abstracts 10 and 11 signed by the Sub Division officers are accepted and incorporated in the Division accounts

G.O. No 1099 W dated 1st May 1894 - P.W.D. code II II 138 to 141

Form No 9 maintained by the workshop Sub Division is a compilation with reference to receipts from the measurement book and issues from Form No 7W and includes also the rate and values of articles, it bears no evidence of having been

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8 The rule quoted should be attended to in future.

9 The sanction of Government should invariably be obtained prior to purchase of European articles in the local market.

Items 9 & 10

Re Inspecting Officer's and the Examiner's remarks should receive attention.

10. The rules quoted should receive very early attention.

11 (a) Evidently there is a great deal of circumlocution in the maintenance of the initial stock accounts. The Executive Engineer might be asked to make a practical test of one month's transaction and report whether the present round-about practice cannot be simplified.

Item 11 (a).

Re Supdg. Engineer will take the necessary action on this suggestion of the Examiner.

15

C Bal

seen by the StoreKeeper, Superintendent of the workshops or Sub Divisional officer. It also includes articles of stock received and chargeable direct to works - and is not strictly prepared in accordance with the rules.

Notes on Revd Form No 9

Supplementary books and local forms have to be maintained to complete Forms 10 and 11

(1) Rough book shewing details of articles (by SubHeads of Stock) shewing quantity and value

(2) Rough adjustment book but these also are not seen or approved of by the Sub Divisional officer.

In the Head works Sub Division there are 3 Subordinates who have stock transactions viz.

The Anicut Superintendent
" Quarry Overseer
" Boat Superintendent

and all these subordinates do not keep up Form 9 the first submits accounts in Forms 9, 12 & 7 F the Boat Superintendent in 7 F and the Quarry overseer in 12 - In the case of receipts the several transactions are posted in P.W.D. Form No 10 and completed by the Sub Division officer. In the case of issues (which mainly consist of Building stone, laterite, concrete &c) they are shown first in Boat notes, which are abstracted shewing debits to Divisions and works in a Despatch statement which is again entered in a local form (called Form 31) shewing the value, freight, wages of boatmen &c. - and the totals, after taking into account further adjustments, after consulting the Division office, are incorporated in Form No 11.

(b) The completed accounts Forms 10 and 11 are not initialled by the Accountant. A more systematic method of keeping the Stock accounts in the Sub Divisions seem necessary and the responsibility for their accuracy (values) should be borne by the Divisional Accountant

Accounts of Sub Division officers

12 The accounts are not as a rule received in the Division office by the 5th of the month following. The following abstract for the past 12 months is appended. In some instances the delay was very much.

Code II-I 191

Sub Division	Work abstract months late No. of times	Tools + Plant	Stocks
Head works	8	11	12
Workshop	5	12	12
Delta	10	12	"
Rajamundry	11	11	"
Dumagudiam	"	2	2

Accounts of Works

13 Extracts from Register of works. The form prescribed in G.O. No 518 W dated 6 March 1895 was to enable the Executive Engineer to keep Sub Divisional officers informed of the outlay on each work and it was laid down that as soon as the Register of works was posted each month the Division office should send each Sub Divisional officer an extract from the Register of works in this form (E.A. 178) for all works under execution within the Sub Division concerned. The report was to pass backwards and forwards

G.O. No 518 W dated 6th March 1895

11(b) The Stock accounts ought to be carefully checked in the Divisional office before they are incorporated into the divisional accounts.

Item 11 (b) Re Examiner's ~~[illegible]~~ suggestion should be carried out.

12. The Executive Engineer should insist on the ~~punctual~~ punctual submission of Sub Divisional accounts so as to avoid unnecessary delay in the compilation of the divisional accounts.

Item 12. Re punctual submission of Sub-Divisional accounts should be insisted on.

13. The Executive Engineer might be asked to carry out the orders quoted

Item 13. Re Supt. Engineer will, with reference to para 2 of G.O. 518 W. d/6 March 95, enquire into ~~any~~ the reasons for the non-observance of the procedure prescribed in that G.O., and will take the further necessary action.

between the Executive Engineer and the Sub Divisional officer who may, if necessary circulate extracts to their subordinates. This system is not adopted in this Division the Head Quarters Sub Divisional officer's clerks come over to the Division office and take the information from the Register of Works and in the case of Dummagudem Sub Divisional office it is only when he asks for information that it is furnished to him. It would be more satisfactory if the orders of Government were attended to and would ensure the Sub Divisional officer's being kept informed of the correct outlay monthly on each work in their sub Division

14 Workslips. Excesses were noticed in sub heads in the following cases - Workslips appear not to have been submitted for sanction

P.W.D. Code II. II. 170 and para 9 of previous inspection report G.O. No 3517 W dated 8 December 1896.

I Maintenance and repairs Main Canal

	Estimate	Expenditure
(a) Maintenance of Dowlaishweram Head sluice	760	1222
(b) Dredging	"	171
(c) Repairs to Lock Shed	"	57

II Maintenance and repairs Coconada Canal

(a) Excess under Dredging

15 (a) Register of works. The following suspense items appear in the accounts of works.

Name of work	Manufacture of stone at Kateru Quarry	Workshop liabilities	Manufacture of bricks
	Rs	Rs	Rs
I Providing falling shutters 12 feet long to the Godavary anicut Estimate 175,000	Rs 2161		

14 - It is important that the Superintending Engineer should be kept informed of all excesses over the sanctioned limits for works in the form of workslips prescribed for the purpose.

Item 14. Explanation should be afforded as why work slips have not been ~~[illegible]~~ used.

15(a) The Executive Engineer might be asked to carry out the suggestions of the Inspecting officer and to report having done so.

Item 15 (a) It is observed that in G.O. 3517 W d/ 8. Decr 96, the exhibition of "Workshop liabilities" in the Accounts of Works was allowed to continue. While not recommending any change in this practice the Supdg: Offr suggests that a careful account of these transactions should be kept in a Supplementary Form 7. F. The Supdg. Engr. will take (the reason

Name of work	Manufacture of stone at Katri Quarry	Workshop liabilities	Manufacture of bricks
	Rs	Rs	Rs
II Constructing Normal and Union Schools for the ~~Training~~ Training College at Rajamundry Estimate Rs 46500	.	24297	
III Constructing a proposed rest house with outhouses at Cocanada Estimate 8250	.	74	
IV. Constructing a Stationary Sub Magistrates office at Rajamundry Estimate 8060	.	917	
V. Water works at Cocanada Estimate 374,396	.	.	108.

Details regarding "workshop liabilities" are not forthcoming in the Divisional office - the question regarding the inclusion of such items as liabilities in the works accounts was taken up in the last 3 reports x

G.O. No 1099 W dated 1st May 1894. para 50 of report
G.O No 2439 W dated 4 October 1895 " 23(b) "
G.O. No 3517 W dated 3 ~~[illegible]~~ December 1896 " 4(d) "

P.W.D. Code II X 164 and II I 134.

It seems however necessary that the Division office should keep a careful account of such transactions in a supplementary form y F. The other items have been outstanding for some time and should be adjusted against final heads.

15 (b) The details of estimate and outlay for 1898/99 for the construction of the Normal and Union Schools for the training college at Rajamundry have not been brought

action on the suggestion. Immediate steps should be taken to adjust the outstanding items against final heads

x in the last of which the practice was allowed to continue: Vide Flag I

15(b) The Register of works fails of its purpose if it is not posted up to date. This matter should receive the Executive Engineer's personal attention.

Item 15(b) & C. The Executive Engineer should see that the Register of Works is always posted up to date. In the cases brought to forward in the Register of works for 1899/1900 a revised estimate has been sent in for sanction and the Sub Divisional officer has been asked to redistribute the outlay under the revised estimate subheads. The Register of works should have been completed and posted to date and on receipt of sanction to revised estimate the entries may be readjusted, but to keep an important register incomplete for an indefinite time is not satisfactory

C The Register of works for the water works at Cocanada only records outlay in lump sum against the subheads of the estimate and each subwork is not detailed by subheads

P.W.D. Code II 161 to 164

	Estimate	Expenditure
e.g. Extending and improving Rayalu tank	48113	29819
Filter beds	19857	8343
Clear water reservoir	32144	39614

It is explained that this will be done when the revised estimate is sanctioned. It would perhaps be more satisfactory to record the outlay by subheads as the expenditure is incurred and not leave the Register of works incomplete for a considerable period.

15(d) In Part II Register of works (Form 30A) the arrears, whether labour, contract or materials are not specified.

Notes on Form 30A. Part II.

Contract Accounts

16 A register of contracts is maintained in Form No. 173 B but columns 4 and 12 are as a rule not filled in. In the case of the Contractor K. Basava Reddi of the Cocanada Water Works, the acceptance of the Chief Engineer to the agreement

P.W.D. Code XVIII 8 and appendix V (Standing order 155 dated 15th February 1896)

The Register of works is especially his business, being for his particular guidance.

to see the Register should not have been allowed to fall into arrears.

Item 15(c)

15(c) This is contrary to Code rules which require that the account of works in the Register of works should be kept by subheads of estimate

15(d) This point should receive attention in future.

Item 15(d) ~~This point should receive attention~~ in future.

16. The Register of contracts should be completed and the agreement renewed for the approval of the Chief Engineer

Item 16. The Examiner's suggestion should be followed.

in K 1 is not recorded or forthcoming. The opening words I "Kovvur Basavareddi" in the agreement is in pencil. The agreement further requires ~~that~~ the contractor to deposit Government Promissory notes up to Rs 1000/ but this was not done. Rs. 400.0 only was ~~received~~ recovered in this manner, Rs 100 in cash (Post Office Savings Bank) and the balance is being deducted from bills. Rs. 450/ has been kept back up to date. A comparison between rates actually paid and that agreed upon in the bond referred to, shows the following result.

Clear Water Reservoir

	As per agreement.	As actually paid,
Concrete in ordinary mortar	14/4/- per 100 cft	Concrete work dry 6" thick — 9/ " in cement mortar — 7/4/ " in Surki mortar 19/
Rouble in ordinary mortar	17/8/- do —	Rouble in Surki mortar — 21/ Brickwork do — 24/
Earthwork	5/12/6 per 1000 cft	Earthwork per 1000 cft. 4/14/-

It seems necessary that the bond or agreement should also be revised and accepted by the Chief Engineer. The Contractor does not sign the Contractor's Ledger nor does the Executive Engineer

Rev & code II ii 166. Standing Order 167 of 1898

17 A No. of agreements over 2000/ have been given out by the Executive Engineer on Piece work agreements. Form K 2. The question as to whether in such cases regular contract bonds should have been executed and accepted by competent authority, or Executive Engineer's action simply reported to Superintending

Engineer under the spirit of P.W.D. Code I VIII has been taken up in the reports of other Divisions and general orders of Government may be awaited - a few instances out of many are noted below.

P.W.D. Code I VIII. 8 & 11

Name of contractor	Name of work	Amount already paid on work done
1. Lucchireddi Appalasawmy	Replacing the groyne at 2 miles 7 furlongs of Godavery left bank above Rajamundry Estimate 5980	Rs. 4732
2 Do	Repairs to Warders' Lines attached to Central Jail at Rajamundry Estimate 4863	Rs 2119
3 Do	Repairs to Jail at Rajamundry	Rs. 4571
4 K. Subbarayudu	Maintenance and repairs Coconada Canal Rs 12,255	Rs. 3812
5 K. Vencatasareddy	Do. Madanapetta Canal Rs 11120	Rs. 2620

18 In some cases no agreements appear to have been taken e.g.

Spirit of rule in P.W.D. Code I VIII 8.

		Amount already paid
1-K. Subbarayadu	Diversion of Bantu Canal from $\frac{17}{4}$ to $\frac{20}{4}$ miles	Rs. 2770
2- J. Lefanchean Esq	Do	Rs. 6962

17- Apparently these men should have been treated as regular contractors with the sanction of competent authority

Item 17. The men should have been treated as regular contractors. ~~Sepass~~ Orders on this point will issue separately

18. The Executive Engineer might be asked to report why no agreements have been taken from these men

Item 18. The Executive Engr will submit a report on the matter.

		amount already paid
3. J. S. Lepanchean Esq	Protecting the river margin between Dongalagudem and Masakapally lock	Rs 5814
4. M. Panakalu	Work on the Dw. magudrem Anicut Estimate 1230	Rs. 654
5. Basi Appalaswamy (for labour only)	Constructing a rest house at Coconada Estimate 8250	Rs. 730.

and several others.

Suspense accounts

19 Purchase account. A No of items are outstanding and this is due to the Piece workers not being paid for the supply of materials (chiefly Building stone, laterite and concrete) till the boat notes are acknowledged by the subordinate in charge of the work. The procedure at present is that on receipt of these materials at the different loading places, to bring them on to Stock by credit to Purchases, the stone &c is then despatched to the works concerned, in accordance with indents, on Government boats accompanied by boat notes. The works are then debited and Stock credited. On return of the boat notes duly acknowledged, the Piece workers are paid and Purchases debited. The delay in payment is often more than 3 months. There therefore seems no necessity to pass these transactions through the Stock Purchases or Stock accounts and it would simplify and lessen work considerably if these Piece workers were

see also para 8 of last inspection report G.O. No 3517 W dated 8 December 1896

19. The Executive Engineer might be asked to report whether the proposal made by the Inspecting officer is acceptable to him.

Item 19. The Supt.g Engineer will take the necessary action on the Inspecting Officer's suggestion which seems suitable ~~acceptable~~.

allowed to convey materials and deliver them at site of works in accordance with indents, Government boats being lent them if necessary.

Establishment Work

20 The following service books require re-attesting

Y. Subbarayadu	Lock Superintendent	last attested	19.10.1892	Civil Service Regulations 878(b)
K. Mahalakshmi	Peon	"	10.2.1874	
M. Veerasalingacharry	Clerk	"	9.4.1892	

21 Some of the Service books maintained were inspected with the following results.

(a) Thumb impressions were only taken in some instances and in others none at all.
G.O. Pension Dept No 918 dated 4th December 1897

(b) The date of birth of Mr. R.V. Narayana Aiyar Supervisor II grade was altered by Mr W.C. Lewis Executive Engineer from 27th July 1860 to 27th December 1861. This seems to require the special orders of Government.
199 W/98 with Cir 352 Sent to CPW 13.10.99
G.O. No 2172 W. dated 9th August 1897 (Rule XVI, 4, of Part III of the Rules).

(c) Executive Engineer's signature in opening page was not always dated.
Civil Service Regulations 878(b) G.O. No 894 W dated 31st March 98

(d) In case of Temporary or sub pro tem promotions salary was shown in column 4 "Pay" instead of Pay in column 4 and the acting allowance in column 5
Civil Service Regulations 879

(e) Events were not always recorded at once
G.O. No 272 W. dated 4 Feby. 93

(f) Column 7 has not been attested by subordinates for some time past
Civil Service Regulations 882

(g) The land statements in some instances required bring-
G.O. No 1889 W dated 14 July 90 - G.O. No 268 W dated 28 Jany 91 & G.O. No 2780 W dated 3/4

20 & 21 - The Executive Engineer should take necessary steps to have the service books completed in every respect and he should report when the books are in order.

Items 20 & 21. The irregularities noticed should be set right without delay.

		the Rules for the conduct of Public Servants.
22	Travelling Allowances. The Travelling allowance bills for subordinates for whom journals are not submitted to Examiner were audited for March 1899 (paid in May 1899) and June 1899 with the following result	P.W.D. Code I III 393
	(a) The time in Railway journey ~~were~~ was not usually noted	note at foot of travelling allowance journal form
	(b) J. Thamirajoo Clerk Delta Sub Division was allowed daily allowance -/4/- for the 25th March 1899 when he had proceeded less than 5 miles on that day from his Head Quarters.	Civil Service Regulations 1157
23	Storekeeper. There seems for the same reasons leading up to the orders conveyed in G.O. No 2824 W. dated 8 October 1897 abolishing the appointment in the Godavari Western Division, that there is similarly no necessity for a Storekeeper for the Division office. He is not in charge of any stock and P.W.D. Code II I 122 does not apply. The transactions under Tools and Plant are not many and his duties at present are chiefly those of a clerk; his appointment may therefore be changed to that of a Clerk on Rs. 25.	G.O. No 2824 W dated 8 October 1897. P.W.D. Code II I 122
	Miscellaneous	
24	Advices of transfer are not made with sufficient promptness - acceptances also are not sent in promptly - delays have been noticed.	P.W.D. Code II I 171 and para 11 of previous inspection report G.O. No 3577 W dated 8 December 1896

22 (a) + (b). The Executive Engineer might be asked to note the information required by 23(a) and to report upon item 22(b). If the daily allowance passed on 25 March 1899 was for a journey of less than 5 miles from Head Quarters, it should be retrenched.	Item 22(a). The Examiner's remarks should receive attention. Item 22 (b). The Supdt Engineer will take the necessary action.
23. The Superintending Engineer might be asked to report on this point	Item 23. The Supdt Engineer will report on the matter.
24. Delays of this kind will no doubt be avoided in future	Item 24. The delays ~~of~~ this kind ought not to be allowed to occur.

Head Works Sub Division

25 The accounts of this sub division were also
inspected. The Sub Divisional officer Mr A. R
de Chazel, Executive Engineer III grade tempo-
rary pants just proceeded on one month's
privilege leave on account of ill health
2 and therefore was not present during the
inspection. The Cash Book is written up
by the Cashier of the Division. The re-
quirements of P.W.D. Code II I 58 are not
complied with nor is the column "Head
2 in Cash abstract Book" filled in. In the
case of Cheque Books the initials of the
Sub Divisional officer in the counterfoil
are not dated. Receipts in P.W.D. Form
No. 20 E are not issued for all moneys
received. Miscellaneous receipts are not
paid in regularly or systematically
into the Treasury. Lump sum amounts
are sent in, instead of the actual receipts
up to a certain date. A systematic and
regular record shewing the date on which
applications for letters of credit are applied
for is not maintained. Other points are
specially noticed in the body of the report.

P.W.D. Code
II I 58 – 7
Form No 4

G.O. No. 308 W
dated 3rd Feby
1897.

P.W.D. Form
No 20 E

P.W.D. Code
II II 24

25. The Sub Divisional officer's attention might be drawn to the Inspecting officer's remarks.

Item 25. The Inspecting Officer's remarks should receive the careful attention of the Sub Divisional Officer.

4/11/99

6th 11.99

(9) 10

H Rainier
Offg. Examiner, P.W. Accounts
Madras and Coorg

H.
11.10.99