7742 & 8177

# Public Works (1896) Department.

G.O., No. 773 I

DATED 21st September 1896.

21/9/96

[Despatch Abstract.]

Objectionable Items: Letter from the Govt. of India requesting that very early steps be taken to regularize the remaining unremedied in the Accounts of the Irrigation Branch Madras to end of March 1896 with Note by the Chief Engr. for Irrign. thereon Comtd. to the Supdg. Engineers concerned ~~with remarks~~ in view to immediate steps being taken for regularizing the expenditure incurred on the items shown.

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IRRIGATION.
ACCOUNT.

# Government (1896) of Madras.
# PUBLIC WORKS.

| | | |
|---|---|---|
| *Recd.*<br>*Regd.* | 1896. | *Enclosures*<br>*Spare copies* |

## G.O., No. 773 I., 21st September 1896.

## SEPTEMBER.

### Objectionable Items

Letter from the Government of India requesting that very early steps be taken to regularize the — remaining unremedied in the accounts of the Irrigation Branch, Madras, to end of March 1896, with note by the Chief Engineer for Irrigation thereon, communicated to the Superintending Engineers concerned, in view to immediate steps being taken for regularizing the expenditure incurred on the items shown.

# GOVERNMENT OF MADRAS.

## PUBLIC WORKS DEPARTMENT.

### Irrigation.
### Account.

**Read**—the following papers :—

From Colonel W. S. S. BISSET, R.E., Secretary to the Government of India, Public Works Department (Civil Works—Irrigation), to the Secretary to the Government of Madras, Public Works Department, dated Simla, the 15th August 1896, No. 169 I.

I am directed to invite attention to the irregularities in connection with the works enumerated in the accompanying copy of the statement (which has been furnished by the Accountant-General, Public Works Department) of objectionable items remaining unremedied in the accounts of the Irrigation Branch, Madras, to end of March 1896, and to request that very early steps may be taken to regularize the various items in question.

2. I am at the same time to invite particular attention to the items noted on the margin which were brought to the notice of the Government of Madras in Public Works Department letters Nos. 239 I. and 30 I., dated, respectively, the 25th September 1895 and 15th February 1896, and to express a hope that His Excellency the Governor in Council may be pleased to take such steps as will secure an early adjustment of irregularities of such long standing.

Item No. 15 outstanding since 1892.
Items Nos. 4 to 6, 11, 18, 24 and 25 outstanding since 1893.
" " 12, 13 and 19 outstanding since 1894.
Item No. 21 outstanding since 1895.

### Enclosure.

## IRRIGATION BRANCH, MADRAS.

**Statement** showing the more serious irregularities outstanding at end of March 1896.

| Particulars. | Number of work. | Since when outstanding. | Amount of estimate. | Excess expenditure. |
|---|---|---|---|---|
| *35. Construction of Protective Irrigation Works—Imperial.* | | | RS. | RS. |
| (1) No. 14, Distributary, Rushikulya canal .. | 1 | May 1895 | 8,640 | 6,241 |
| (2) No. 19, Under tunnel do. .. .. | 1 | April 1894 .. | 3,300 | 567 |
| (3) No. 8, Distributary do. .. .. .. | 1 | May 1895 .. | 3,430 | 773 |
| *42. Major Works, Working Expenses—Imperial.* | | | | |
| (4) Tools for Kistna Eastern division .. .. | 1 | December 1893 | .. | 3,729 |
| (5) Iron post for circular trap punt .. .. .. | 1 | March 1893 .. | .. | 1,663 |
| (6) Tools for Kistna Eastern division .. .. .. | 1 | March supply .. | .. | 4,412 |
| (7) Purchasing Tramway plant from Rushikulya division | 1 | November 1895 .. | .. | 6,387 |
| (8) Compensation for land for 1895-96 .. .. | 1 | October 1895 .. | .. | 4,939 |
| (9) Annual maintenance, Gunnavaram canal .. .. | 1 | November 1895 .. | 7,000 | 3,014 |
| (10) Maintenance of Coringa canal for 1895-96 .. .. | 1 | August 1895 .. | 4,273 | 2,316 |

Statement showing the more serious irregularities outstanding at end of March 1896—*cont.*

| Particulars. | Number of work. | Since when outstanding. | Amount of estimate. | Excess expenditure. |
|---|---|---|---|---|
| *49. Irrigation—Imperial.* | | | RS. | RS. |
| (11) Widening Ellore canal .. .. .. .. | 1 | September 1893 .. | .. | 4,522 |
| (12) Compensation for Polraycodu .. .. .. .. | 1 | August 1894 .. | .. | 1,721 |
| (13) Constructing proposed head sluice at Seetanagram .. | 1 | December 1894 .. | .. | 45,881 |
| (14) Maintenance to 9th Branch channel .. .. .. | 1 | July 1895 .. | .. | 2,197 |
| (15) Compensation for land for improvement to Bank canal, Kistna Western. | 1 | December 1892 .. | 2,050 | 966 |
| (16) Excavation of 10th Branch channel, Madura .. .. | 1 | September 1895 .. | 66,225 | 14,980 |
| (17) Excavation of main channel 1st Reach, Madura .. .. | 1 | October 1895 .. | 1,64,000 | 4,914 |
| (18) Other small items .. .. .. .. .. | 4 | 1893 .. .. | 22,739 | 908 |
| (19) Do. .. .. .. .. .. | 11 | 1894 .. .. | 80,387 | 6,700 |
| (20) * Tools and Plant for 1st and 2nd Periyár divisions .. | 1 | September 1895 .. | 7,57,000 | 57,600 |
| *43. Minor Works and Navigation—Provincial.* | | | | |
| (21) Improvements to Idimapally tank .. .. .. | 1 | April 1895 .. | .. | 10,002 |
| (22) Converting right bank of Bank canal at Penumudi into a river flood bank. | 1 | March 1892 (supply). | 2,500 | 757 |
| (23) Constructing anicut across Muniyeru .. .. .. | 1 | July 1895 .. | 31,300 | 5,130 |
| (24) Raising the flood embankment on the left bank of the Gowtami-Gódávari from Rajahmundry to Yanam. | 1 | September 1893 .. | 45,000 | 10,566 |
| (25) Other small items .. .. .. .. | 4 | 1893 .. .. | 9,200 | 2,071 |

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* Brought to notice of Local Government by Examiner in view to sanction of Government of India being obtained to a redistribution of the amounts provided in the estimate for the project under Works Establishment and Tools and Plant, Local Government now states that orders will be passed on the excess on the closure of the construction estimate for the project.

(Signed) A. R. BECHER,
Offg. Accountant-General.

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From Major W. L. C. BADDELEY, R.E., Superintending Engineer, II Circle, to the Chief Engineer for Irrigation, dated 16th August 1896, No. 236 Gl.

In reference to G.O., No. 579 I. of 9th July 1896, and your memo. No. 7-II of 4th idem, I have the honour to report as follows :—

(1) The work in the Kistna divisions is abnormally heavy and as the bulk of it has to be carried out during the months of April to June, it is absolutely impossible to avoid commencing work before estimates are sanctioned, and in the majority of cases the quantity of work to be done cannot be estimated until the canals are dry.

(2) The accompanying note by Mr. Smith, Executive Engineer, Kistna Eastern Division, on the objectionable item statement for March last, will do much to explain the difficulty there is in avoiding the irregularities, which though much to be regretted, are inevitable owing to the conditions we have to work under in the delta divisions. I also forward a letter from the Executive Engineer, Kistna Western division, No. 150 S., dated 25th July 1896, on the same subject.

(3) The work in the Kistna Northern division consists very largely of repairs to the head works, and the floating plant, and their requirements cannot be accurately estimated until the work has been carried out during the closure.

(4) The extension of irrigation is rapidly going on in this delta, and it is often advisable to accept the proposals of the Executive Engineers for new works before obtaining sanction to the estimates, as the loss of a working season can thus be avoided. In no case have my orders in such cases been disapproved and I know that increase of revenue has resulted and many works essential for the proper working of the canals have been constructed earlier than they otherwise could have been.

(5) I will do my best to reduce the number of items in future reports, and having lately personally examined the offices of the three Kistna divisions and consulted with the Executive Engineers, I feel sure that they fully realized the necessity for avoiding as far as possible all irregularities in their accounts.

(6) I was absent on privilege leave when G.O. No. 2533 W., dated 15th October 1895, was received, and I was not aware that it had been overlooked until the receipt of your memo. referred to above.

### Enclosures.

Statement showing the outlay incurred during 1895–96 by each Sub-division officer in the Kistna Eastern Division.

| Month. | Cash outlay | | | | | | | | | | | | Book adjustment including stock. | | | Total. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | By Executive Engineer. | | | By Northern Sub-division officer. | | | By Southern Sub-division officer. | | | By Cowtaram Sub-division officer. | | | | | | | | |
| | RS. | A. | P. | RS. | A. | P. | RS. | A. | P. | RS. | A. | P. | RS. | A. | P. | RS. | A. | P. |
| April 1895 .. .. | 2,426 | 11 | 0 | 6,540 | 2 | 5 | 4,777 | 11 | 7 | 25,486 | 10 | 1 | 14,183 | 9 | 8 | 53,414 | 12 | 9 |
| May ,, .. .. | 2,621 | 2 | 10 | 8,817 | 9 | 7 | 6,705 | 13 | 3 | 18,174 | 7 | 2 | 1,316 | 8 | 2 | 37,635 | 9 | 0 |
| June ,, .. .. | 7,047 | 3 | 4 | 10,228 | 10 | 2 | 7,363 | 3 | 2 | 41,960 | 8 | 7 | 3,579 | 2 | 9 | 70,178 | 12 | 0 |
| July ,, .. .. | 7,848 | 15 | 9 | 7,380 | 14 | 10 | 6,014 | 14 | 11 | 10,630 | 13 | 10 | 13,433 | 8 | 1 | 45,309 | 3 | 5 |
| August 1895 .. .. | 3,796 | 7 | 11 | 6,997 | 4 | 3 | 7,439 | 14 | 7 | 10,361 | 4 | 10 | 9,387 | 12 | 7 | 37,982 | 12 | 2 |
| September 1895 .. | 3,000 | 1 | 2 | 6,007 | 14 | 5 | 5,577 | 13 | 0 | 8,528 | 2 | 4 | 10,204 | 10 | 3 | 33,318 | 9 | 2 |
| October ,, .. | 5,332 | 15 | 8 | 10,834 | 6 | 4 | 5,907 | 14 | 10 | 8,330 | 12 | 7 | 22,293 | 0 | 3 | 52,699 | 1 | 8 |
| November ,, .. | 5,835 | 15 | 9 | 7,547 | 10 | 0 | 4,589 | 4 | 5 | 9,192 | 12 | 2 | 6,801 | 6 | 6 | 33,967 | 0 | 10 |
| December ,, .. | 2,138 | 7 | 7 | 7,251 | 4 | 7 | 4,790 | 14 | 5 | 8,215 | 8 | 11 | 8,228 | 13 | 1 | 30,625 | 0 | 7 |
| January 1896 .. | 2,702 | 6 | 7 | 5,851 | 10 | 2 | 9,212 | 11 | 4 | 11,440 | 12 | 3 | 16,175 | 14 | 5 | 45,383 | 6 | 9 |
| February ,, .. | 6,814 | 6 | 10 | 6,080 | 11 | 9 | 10,230 | 7 | 7 | 11,742 | 5 | 11 | 26,529 | 6 | 3 | 61,397 | 6 | 4 |
| March ,, .. | 11,133 | 13 | 10 | 6,470 | 5 | 8 | 13,969 | 14 | 11 | 14,854 | 5 | 8 | 31,936 | 13 | 8 | 78,365 | 5 | 9 |

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Memorandum on objectionable item statement for March 1896.

There are 90 items in the statement which may be classified as follows:—

| | |
|---|---|
| (1) Excess over estimate ... ... ... ... ... ... ... | 47 |
| (2) Want of estimate ... ... ... ... ... ... ... | 28 |
| (3) Excess over appropriation ... ... ... ... ... ... | 7 |
| (4) Miscellaneous irregularities ... ... ... ... ... ... | 8 |

1. Thirty-three of these cases are within the sanction of Superintending Engineer which has been asked for, but it may be noted that many of the excesses are insignificant and probably many of them will be reduced hereafter by adjustments.

Of the fourteen requiring disposal, two have been partly adjusted since and twelve are under reference with Sub-divisional officers.

2. *Want of estimate.*—Of this, twenty-one estimates have since been sanctioned and adjusted, five of the other items have been adjusted, the names of works being wrongly entered, and two estimates are stated as still due. Of these, one is an item of Rs. 8, which ought to have been charged to the maintenance estimate of the channel concerned and the other is for tools and plant —New supplies—which has had to lie over owing to heavy work in the estimating branch.

3. *Excess over appropriation.*—The necessary explanations have been given and application made for formal sanction of Government.

4. Of miscellaneous irregularities, the first three have been finally disposed of.

*Item* 86.—Delay in settlement of dues of three items — one is settled and Sub-division officer told to settle the others.

*Item* 87.—Disposed of.

*Item* 88.—The excess over sanctioned stock limit has been reduced below the limit in April.

*Item* 89.—Completion reports due for 34 works, and of this all but three have been forwarded and the accounts of these have to be classed which will be done shortly.

*Item* 90.—Finally disposed of. It will be seen from the above that there are very few items still undisposed of and in all these cases the necessary steps are being taken. The number of items in the statement is no doubt large, but the following figures will, I think, show that this is unavoidable:—

| | |
|---|---|
| Number of works in the schedule of expenditure for March ... ... | 314 |
| Number of vouchers— | |
| Division office ... ... ... ... ... ... ... ... | 52 |
| Northern Sub-division office ... ... ... ... ... ... | 170 |
| Southern do. ... ... ... ... ... ... | 348 |
| Cowtaram do. ... ... ... ... ... ... | 509 |
| | 1,079 |
| Adjustment items ... ... ... ... ... ... ... | 239 |
| Total ... | 1,318 |

It will be clear from the above that very nearly the whole of expenditure is incurred in the Sub-division offices and consequently most of the objectionable items are incurred in Sub-divisional offices also.

The causes which led to the objections are—

(1) Insufficiency of establishment of sub-divisions both in quantity and quality.

(2) That a large number of works are done departmentally which not only increases the number of vouchers, but introduces an element of uncertainty as to the ultimate cost which is the cause of many of the excesses over estimates.

Also in these departmental works, the materials are supplied from Bezwada and the adjustments made in Division office and the total expenditure at any time on the work is not known to the Sub-division officer until work abstract has been completed in Division office. Again in March as soon as canals are closed there are always transfers of materials from one work to another, as it is never possible to get all materials required sent down before closure and these transfers are a source of confusion in the accounts, especially as the subordinates are all over-worked in March. With regard to the objectionable items incurred in sub-divisions, the Executive Engineer is quite powerless to prevent them, and all he can do is to see that his accountant takes proper steps for disposal of them promptly.

In the case of those for which the Divisional officer is responsible, I wish to point out that my late accountant and *ex-officio* manager of my office, M. Chinnayya, was relieved on the 4th March 1896 by Desakachari, who within one week of joining was unable to leave his bed. He was relieved by a temporary accountant Subramanyam Iyer of less than two years' service on 27th March 1896, who was in charge of the division till 14th May 1896, when he was relieved by the present accountant Raghavendrachar. I objected demi-officially to the Examiner and to the Superintending Engineer to my office being left in charge of such a junior man just at the time that the work was heaviest and when I had to be away most of the month in camp, and with regard to the accounts for March I was in camp from 3rd April to 3rd May and the accounts were sent in signed "By order." I do not therefore see how I can be held responsible for the number of objectionable items.

## KISTNA WESTERN DIVISION.

### A

Summary of objectionable items from January to March 1896.

| Months. | Heads. | Want of estimate. | | | | Excess over estimate. | | | | Want of appropriation. | | | | Excess over appropriation. | | | | Miscellaneous irregularities. | | | | Total. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Number objected to. | Number cleared. | Number outstanding. | Number brought into March account. | Number objected to. | Number cleared. | Number outstanding. | Number brought into March account. | Number objected to. | Number cleared. | Number outstanding. | Number brought into March account. | Number objected to. | Number cleared. | Number outstanding. | Number brought into March account. | Number objected to. | Number cleared. | Number outstanding. | Number brought into March account. | Number objected to. | Number cleared. | Number outstanding. | Number brought into March account. |
| January 1896. | Incorporated Local .. | 1 | 1 | .. | .. | .. | .. | .. | .. | 1 | .. | 1 | 1 | 1 | .. | 1 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| | 49. Capital .. .. | .. | .. | .. | .. | 10 | .. | 10 | 2 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| | 42. Major works .. .. | .. | .. | .. | .. | 8 | 7 | 1 | 2 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| | 43. Agricultural .. .. | .. | .. | .. | .. | 2 | .. | 2 | 2 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| | Deposit account .. .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 1 | 1 | .. | .. | .. | .. | .. | .. |
| | Contractors' dues .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | ¼ | .. | .. | .. | .. | .. |
| | Rents of buildings .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | ½ | ½ | .. | .. | .. | .. | .. | .. |
| | Establishment charges .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 1 | .. | 1 | 1 | .. | .. | .. | .. |
| | Overpayment to contractor. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 1 | 1 | .. | .. | .. | .. | .. | .. |
| | Want of Superintending Engineer's sanction to sale of materials .. .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 1 | 1 | .. | .. | .. | .. | .. | .. |
| | Total .. | 1 | 1 | .. | .. | 20 | 7 | 13 | 6 | 1 | .. | 1 | 1 | 1 | .. | 1 | .. | 6 | 4 | 2 | 1 | 29 | 12 | 17 | 8 |
| February 1896. | Provincial Civil works .. | .. | .. | .. | .. | 2 | 1 | 1 | 1 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| | 49. Capital .. .. | 3 | 3 | .. | 3 | 5 | .. | 5 | 2 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| | 42. Major works .. | 1 | .. | 1 | .. | 7 | 7 | .. | 7 | .. | .. | .. | .. | 1 | .. | 1 | 1 | .. | .. | .. | .. | .. | .. | .. | .. |
| | 43. Agricultural .. | 2 | 2 | .. | 1 | 6 | 1 | 5 | 5 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| | Deposits .. .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | ½ | ¼ | ½ | .. | .. | .. | .. | .. |
| | Contractors' dues .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 1 | .. | 1 | .. | .. | .. | .. | .. |
| | Total .. | 6 | 5 | 1 | 4 | 20 | 9 | 11 | 15 | .. | .. | .. | .. | 1 | .. | 1 | 1 | 2 | .. | 2 | .. | 29 | 14 | 15 | 20 |
| March 1896. | Provincial Civil works .. | 2 | 2 | .. | .. | 3 | 3 | .. | .. | .. | .. | .. | .. | 1 | .. | 1 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| | Stock manufacture .. | 1 | .. | 1 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| | Incorporated Local .. | .. | .. | .. | .. | 1 | 1 | .. | .. | 1 | 1 | .. | .. | 1 | .. | 1 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| | 49. Capital .. .. | 5 | .. | 5 | .. | 6 | .. | 6 | .. | .. | .. | .. | .. | 1 | .. | 1 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| | 42. Major works .. | 1 | .. | 1 | .. | 9 | 9 | .. | .. | .. | .. | .. | .. | 1 | .. | 1 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| | 43. Agricultural works .. | 1 | 1 | .. | .. | 10 | 10 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| | Reserve stock .. .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 1 | .. | 1 | .. | .. | .. | .. | .. |
| | Deposits .. .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | ¼ | ½ | ½ | .. | .. | .. | .. | .. |
| | Establishment charges .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 1 | .. | 1 | .. | .. | .. | .. | .. |
| | Contractors' dues .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 1 | .. | 1 | .. | .. | .. | .. | .. |
| | Total .. | 10 | 8 | 2 | .. | 29 | 23 | 6 | .. | 1 | 1 | .. | .. | 4 | .. | 4 | .. | 4 | .. | 4 | .. | 48 | 32 | 16 | .. |

Guntur,
25th July 1896.

(Signed) A. A. G. MALET,
Ex. Engr., Kistna Western Division.

## KISTNA WESTERN DIVISION.

### B

Statement showing the outlay incurred during 1895–96, the number of vouchers used and the number of works in progress.

| Months. | Cash outlay by | | | | | | | | | | Book adjustment including stock. | Grand total outlay. | | Number of works in progress. | Remarks. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Executive Engineer. | | East Sub-Divisional officer. | | West Sub-Divisional officer. | | River Conservancy Sub-Divisional officer. | | Total. | | | | | | |
| | Number of vouchers. | Amount. | Number of vouchers. | Amount. | Number of vouchers. | Amount. | Number of vouchers. | Amount. | Number of vouchers. | Amount. | Amount. | Number of vouchers. | Amount | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| 1895–96. | | RS. | | RS. | | RS. | | RS. | | RS. | RS. | | RS. | | |
| April 1895 .. | 99 | 17,106 | 141 | 21,642 | 90 | 20,056 | .. | .. | 330 | 58,804 | 441 | 330 | 59,245 | 113 | The figures in column 15 only give the number of works on which expenditure was incurred during the month concerned. |
| May ,, .. | 84 | 10,239 | 117 | 33,236 | 74 | 12,729 | .. | .. | 275 | 56,204 | 1,404 | 275 | 57,608 | 106 | |
| June ,, .. | 100 | 12,289 | 209 | 24,760 | 102 | 19,357 | .. | .. | 411 | 56,406 | 3,069 | 411 | 59,475 | 123 | |
| July ,, .. | 108 | 13,321 | 125 | 14,459 | 128 | 14,454 | .. | .. | 361 | 42,234 | 4,623 | 361 | 46,857 | 130 | |
| August ,, .. | 89 | 9,326 | 151 | 7,314 | 94 | 10,548 | .. | .. | 334 | 27,188 | 2,862 | 334 | 30,050 | 127 | |
| September ,, .. | 60 | 8,491 | 204 | 14,821 | 87 | 14,537 | .. | .. | 351 | 37,849 | 5,613 | 351 | 43,462 | 122 | |
| Total for the first half-year | 540 | 70,772 | 947 | 1,16,232 | 575 | 91,681 | .. | .. | 2,062 | 2,78,685 | 18,012 | 2,062 | 2,96,697 | 721 | |
| October 1895 .. | 62 | 7,199 | 130 | 8,965 | 110 | 9,956 | 40 | 1,699 | 342 | 27,819 | 5,557 | 342 | 33,376 | 140 | Except in the River Conservancy Sub-division very little work is done departmentally. As nearly all the work is done on contract or by piece-work, the number of vouchers is reduced to a minimum. |
| November ,, .. | 69 | 8,398 | 201 | 9,694 | 88 | 10,140 | 61 | 11,198 | 419 | 39,430 | 13,821 | 419 | 53,251 | 146 | |
| December ,, .. | 78 | 10,133 | 188 | 11,612 | 77 | 5,834 | 68 | 10,881 | 411 | 38,465 | 9,993 | 411 | 48,458 | 155 | |
| January 1896 .. | 64 | 9,846 | 182 | 15,205 | 60 | 9,286 | 99 | 17,143 | 405 | 51,480 | 16,760 | 405 | 68,240 | 200 | |
| February ,, .. | 73 | 9,759 | 195 | 17,669 | 72 | 8,686 | 76 | 11,603 | 416 | 47,717 | 15,154 | 416 | 62,871 | 185 | |
| March ,, .. | 67 | 15,428 | 214 | 21,975 | 125 | 26,481 | 87 | 10,141 | 493 | 74,025 | 18,401 | 493 | 92,426 | 203 | |
| Do. first supplemental .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 3,873 | .. | 3,873 | 24 | |
| Do. second supplemental .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 360 | .. | 360 | 1 | |
| Total for the second half-year .. | 413 | 60,768 | 1,110 | 85,120 | 532 | 70,383 | 431 | 62,665 | 2,486 | 2,78,936 | 83,919 | 2,486 | 3,62,855 | 1,054 | |
| Total .. | 953 | 1,31,540 | 2,057 | 2,01,352 | 1,107 | 1,62,064 | 431 | 62,665 | 4,548 | 5,57,621 | 1,01,931 | 4,548 | 6,59,552 | 1,775 | |

Guntur,
25th July 1896.

(Signed) A. A. G. MALET,
Ex. Engr., Kistna Western Division.

than the sanction of Rs. 7,57,000. As the current year's grant under tools and plant is only Rs. 5,500, the total debits to that head at the end of March 1897, when the construction estimate for the Periyár project should be closed under G.O., No. 602 I., dated 1st August 1895, will be much less than the sanctioned estimate. Under these circumstances, the Examiner of Public Works Accounts is of opinion that no redistribution of the total sanction is now necessary and no report to the Government of India called for.

*Item* 21.—An estimate, amounting to Rs. 15,500, was sanctioned in G.O., No. 503 I., dated 12th June 1896.

*Item* 24.—In his endorsement No. 1192 K.W., dated 10th August 1896, the Superintending Engineer, II Circle, reported that the actual excess on this work is only Rs. 149 and that the balance of the excess of Rs. 757 represents the amount wrongly charged to this work instead of to improvements to the Bank canal, Kistna Western delta. In this office memo. No. 128 K.S., dated 17th August 1896, the Superintending Engineer was instructed to submit, at an early date, a revised completion report for the orders of Government, after the necessary adjustments in the accounts were made.

2. The largest number of items in the list appended to the letter from the Government of India appertains to the II Circle. In G.O., No. 2533 W., dated 15th October 1895, the Superintending Engineer was asked to report as to what steps had been or are being taken to reduce the number of objectionable items. Observing that the number of irregularities in this circle was increasing unsatisfactorily, in this office memo. No. 7-II, dated 4th July 1896, the undersigned pointed out to the Superintending Engineer the necessity for some special steps being taken to reduce it. His reply, No. 236 G.L., dated 16th August 1896, is herewith submitted. After making every allowance for the difficulties which are represented to beset the execution of works in this circle, the undersigned cannot help but expressing his dissatisfaction of the delay in regularizing expenditure against which the objections have been long outstanding.

8th September 1896. (Signed) R. R. E. DRAKE-BROCKMAN, Col., R.E.,
Chief Engineer for Irrigation.

---

ORDER—No. 773 I., dated 21st September 1896.

Communicated to the Superintending Engineers concerned, who will take *immediate* steps for regularizing the expenditure incurred on the items shown in the list forwarded by the Government of India.

2. The attention of the Superintending Engineer, II Circle, is drawn to the remarks in paragraph 2 of the foregoing note by the Chief Engineer for Irrigation. The Government accepts the Superintending Engineer's assurance that he will do his very best to reduce the number of items in future reports, and it is earnestly hoped that these will indicate a stricter adherence than hitherto by the Executive Engineers of divisions to the rules laid down for securing financial regularity.

(True Extract.)

(Signed) R. R. E. DRAKE-BROCKMAN, Colonel, R.E.,
Secretary to Government,
Irrigation Branch.

To the Chief Engineer for Irrigation.
„ Superintending Engineer, I Circle.
„ „ „ II „
„ „ „ VI „
„ Examiner, Public Works Accounts.

Exd. T. K. Narayana Aiyangar.

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# Public Works (1896) Department.

CURRENT No. 8179

Order 21

From
The Chief Engineer
for Irrigation

No. 167-I

Dated 8 Sept 1896
Received 11.9.96
Enclosures 8
Spare copies –

SUBJECT.

Note by the Chief Engr. for Irrigation on the Subject of regularising the expenditure incurred on the items shown in the Statements of objectionable Items forwarded by the Govt of India

Issue

19/9/96

D. I.

18.9.96

Indexed

O.L.S.-399 R 18/9

From the Executive Engineer, Kistna Western Division, to the Superintending Engineer, II Circle, dated 25th July 1896, No. 150 S.

In reply to your No. 177 G.L., dated 14th July 1896, and your demi-official orders, I have the honour to submit the statements called for with the following brief remarks on the objectionable item statements for January, February and March 1896.

2. I see no use in the column in the statement A which shows the number of items carried forward from January and February into March's objectionable item statement.

Each monthly statement is complete in itself and only includes those items on which expenditure was incurred during the month.

The only way in which the objectionable statement for March differs from that of any other month is that excesses over grants occur in March (seldom in any other month) and are consequently entered.

I think I am right in saying that lapses are not noted, so that, judging by the objectionable item statement, divisions which work through their grants are pilloried, but those in which lapses occur have no entries under that head.

3. *Objectionable item statement for January* 1896—

| Item No. in Objectionable Item Statement. | Remarks. |
|---|---|
| 1, 13 to 17, 19, 20, 23, 25, 27 & 28, &c., 1 (*a*) & 2. | Objections removed at once. Caused by delay of Local Fund department in applying for transfer of funds. |
| 3 | The objection could have been removed by preparing a revised estimate, but as it was certain the estimate would be finally closed in 1896–97, and as the preparation of a revised estimate would have entailed waste of time and labour, it was in the interests of the work to allow the objection to stand until the work could be finally closed. |
| 4 | Estimate submitted with this office No. 156 S., dated 2nd July 1895, and is still with the Superintending Engineer or with Government. |
| 5 & 11 | Completed and sanction of Government to the excesses is all that is required to remove the objection. |
| 6, 8, 9, 21, 22 | Fair items. |
| 7 & 10 | Re-opened and kept open on account of land compensation which is entirely in the hands of the Revenue Department. Land plans and schedules were submitted to the Revenue Department for No. 7 in this office Nos. 84 S. and 85 S., dated 10th May 1893 ; for No. 10, 37 S., dated 20th April 1893. |
| 12 | Delay in closing estimate is due to delay in supply of articles from the Bezwada workshop. |
| 18 | Unavoidable by this department. Delay due to want of disposal of land compensation by the Revenue Department. |
| 24 | Not a reasonable objection as the amount represents a deduction to form a Guarantee fund for the due fulfilment of work. |
| 26 | Due to loss in transit by post of a requisition sent from this office. |

*Note.*—Out of a total of 29 items, only five, viz., items 6, 8, 9, 21 and 22, can be considered as reasonably objectionable; in all other cases it was either advisable in the interests of the works to let the objection stand, or necessary action was taken at once, or it was not in the power of the Divisional officer to remove the objection.

4. *Objectionable item statement for February* 1896—

| Item No. in Objectionable Item Statement. | Remarks. |
|---|---|
| 3 to 5 | Estimates were submitted and work put in hand with Superintending Engineer's permission in anticipation of sanction. The works being urgent, they were sanctioned and objection removed in April. |
| 1, 11 to 19, 25 | Removed at once. |
| 2 | Necessary action taken on 3rd March 1896. Sanction of Chief Engineer required. |
| 6 | See item 3 of January. |
| 7 & 8 | See item 18 of January. |
| 9, 17-A, 20 to 24 | Fair items. Objections 20 to 24 removed in May. |
| 10 | See item 12 of January. |
| 10-A | Estimate forwarded to Chief Engineer for Irrigation by Superintending Engineer on 28th October 1895. Sanction has not as yet been communicated. |
| 26 (3) | One removed at once. The other two are very small items. |
| 27 | See item 24 of January. |

*Note.*—Out of a total of 29 items, only seven full items; and two out of 26 (3) can be considered as reasonably objectionable; and of these, five, viz., 20 to 24, were removed in May.

With regard to the remainder see "note" under January.

5. *Objectionable item statement for March* 1896—

| Item No. in Objectionable Item Statement. | Remarks. |
|---|---|
| 1 to 5, 8, 9, 11 to 15, 24 to 32, 34 to 44. | Removed at once. |
| 6, 10, 22, 33 | It only requires the sanction of Government to remove these items and that has been probably applied for. |
| 7 | This item shows that work was being pushed on expeditiously. It is an excess under lime manufacture. More lime had to be manufactured than was allowed for in the estimate owing to the demand on works and to an unexpected demand from the Bezwada-Madras Railway. |
| 16 | See item 3 of January and 6 of February. |
| 17 to 21, 45 | Fair items. |
| 23 | Estimates are prepared in the Bezwada workshops outside the control of the Divisional officer. |
| 46 (*a*), (*b*), (*c*), (*d*) | (*a*) and (*b*) removed at once. (*c*) and (*d*) are very small items. |
| 47 | See item 26 of January. |
| 48 | See item 24 of January. |

*Note.*—Out of a total of 48 items, only six full items; and two out of 46 (*a*), (*b*), (*c*), (*d*), can be considered as reasonably objectionable. With regard to the remainder, see "note" under January.

6. In all three of these objectionable item statements, a few of the items occur more than once under different heads in each statement.

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## No. 167 I.

### *Note by the Chief Engineer for Irrigation.*

*Government of India statement—Item* 8.—Estimates aggregating Rs. 4,393 have already been sanctioned in G.O., No. 485 I., dated 10th June 1896.

*Item* 15.—An estimate, amounting to Rs. 6,000, was sanctioned in G.O., No. 614 I., dated 28th July 1896.

*Item* 20.—In his office-note No. 601 C., dated 21st August 1896, the Examiner of Public Works Accounts reports that owing to sales and transfers of tools and plant, the outlay to end of June 1896 was brought down to Rs. 7,24,464, or Rs. 32,536 less

BACK PAPERS.

| G.O. | No. | Department. | Date. |
|---|---|---|---|

FURTHER PAPERS.

| G.O. | No. | Department. | Date. |
|---|---|---|---|

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~~H.E.~~ No 773 I, dated 21st September 1896.

PUBLIC WORKS DEPARTMENT,
IRRIGATION BRANCH.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

168

wrpr to Asst

UNDER date the

Print with encls

READ the following

From Govt of India No. 169 I, d/ 15th Augt 1896

From Supg Eng. V Circle, No. 236 GL d/ 16th do

No 167 I d/ 8-9-96

Note by the Chief Eng for Irrigation.

Govt of India statement –

Item 8. Estimates aggregating Rs 4,393 have already been sanctioned in G.O. No. 485 I, d/ 10th June 1896.

Item 15. An estimate, amtg. to Rs 6,000, was sanctioned in G.O. No 614 I, d/ 28th July 1896.

Item 20. In his office note No 601 C, of 4th Augt 1896, the

Examiner of P.Wks reports that owing to sales & transfers of tools & plant, the outlay to end of June/96 was brought down to Rs 7.24.464 or Rs 32,536 less than the sanction of Rs 7.57.000. As the current year's grant under tools & plant is only Rs 5500, the total debits to that head at the end of March/97, when the construction estimate for the Periyar Project should be closed under G.O. No. 602 I, d/ 1st Aug/95, will be much less than the sanctioned estimate. Under these circumstances

the Examiner of P.Wks is of opinion that no redistribution of the total sanction is now necessary & no report to the Govt of India called for.

Item 21. An estimate amtg. to Rs 15,500 was sanctioned in G.O. No. 503. I, d/ 12th June/96.

Item 24. In his endorsement No. 1192 K W, d/ 18th Aug/96, the Supg. Engr. II Circle, reported that the actual excess on this work is only Rs 149 & that the balance of the excess of Rs 757 represents the amount wrongly charged to this work instead of to improvements to the Bank Canal, Kistna Western Delta. In this office memo No 128 K.S., dt 17th Aug '96, the Supdg Engr was instructed to submit, at an early date, a revised completion report for the orders of Govt, after the necessary adjustments in the accounts were made.

2. The largest number of items in the list appended to the letter from the Govt of India appertains to the Second Circle. In G.O. No. 2533 W, dt 15 Oct. /95, the Supdg Engr was asked to report as to what steps had been, or are being taken to reduce the number

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# Public Works (1896) Department.

CURRENT No. ~~7712~~ E.1 8179/96

Order

From
Govt of India

No. 1693.

Dated Aug 15 } 1896
Received " 24. }
Enclosures one
Spare copies

SUBJECT.

Objectionable Items.

Requesting that very early steps may be taken to regularise certain irregularities noticed in the statt. of — to End of March 1896

## BACK PAPERS.

| G.O. | No. | Department. | Date. |
|---|---|---|---|
| 7739. | | | |

## FURTHER PAPERS.

| G.O. | No. | Department. | Date. |
|---|---|---|---|
| | | | |

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No. 169 I.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

CIVIL WORKS.

Irrigation.

*All communications should be addressed to the Secretary.*

2 Pce

To

The Secretary to the Government of Madras,
Public Works Department.

Simla, the 13th August 1896.

Sir,

I am directed to invite attention to the irregularities in connection with the works enumerated in the accompanying copy of the statement (which has been furnished by the Accountant General, Public Works Department) of objectionable items remaining unremedied in the Accounts of the Irrigation Branch, Madras, to end of March 1896, and to request that very early steps may be taken to regularize the various items in question.

2. I am at the same time to invite particular attention x to the items noted on the margin which were brought to the notice of the Government of Madras in Public Works Department letters Nos. 239 I., and 30 I., dated, respectively, the 25th September 1895 and 15th February 1896, and to express a hope that His Excellency the Governor in

x Item No. 15 outstanding since 1892.
" Nos. 4 to 6, 11, 18, 24 and 25 outstanding since 1893.
" " 12, 13 and 19 outstanding since 1894.
" No. 21 outstanding since 1895.

x 2469 / 18-10-95
& 2579 / 16-3-96

in Council may be pleased to take such steps as will secure an early adjustment of irregularities of such long standing.

I have the honour to be,
Sir,
Your most obedient servant,

W.W. Bisset Colonel, R.E.,
Secretary to the Govt. of India.

Document accompanying:-

Copy of Statement of objectionable items referred to.

N.Rai.

---

# Irrigation Branch Madras.

## Statement showing the more serious irregularities outstanding at end of March 1896.

| | Particulars | No of work | Since when outstanding | Amount of Estimate | Excess Expenditure |
|---|---|---|---|---|---|
| | | | | Rs | Rs |
| | **35 Construction of Protective Irrigation Works-Imperial.** | | | | |
| 1 | No. 14 distributary, Rushikulya Canal | 1 | May 1895 | 8,640 | 6,241 |
| 2 | No. 19 under tunnel Do. | 1 | April 1894 | 3,300 | 567 |
| 3 | No. 8 distributary Do. | 1 | May 1895 | 3,430 | 773 |
| | **42. Major Works, Working expenses. Imperial** | | | | |
| 4 | Tools for Kistna Eastern division | 1 ✓ | December 93 | – | 3,729 |
| 5 | Iron post for circular trap punt | 1 ✓ | March 1893 | – | 1,663 |
| 6 | Tools for Kistna Eastern division | 1 ✓ | Do. Supply | – | 4,412 |
| 7 | Purchasing Tramway plant from Rushikulya Dn. | 1 ✓ | November 95 | – | 6,387 |
| 8 | Compensation for land for 1895-96 | 1 | October 1895 | – | 4,939 |
| 9 | Annual maintenance Gunnavaram Canal | 1 | November 95 | 7,000 | 3,014 |
| 10 | Maintenance of Coringa Canal for 1895-96. | 1 | August 95 | 4,273 | 2,316 |
| | **49. Irrigation-Imperial.** | | | | |
| 11 | Widening Ellore canal | 1 ✓ | Septr. 1893 | – | 4,522 |
| 12 | Compensation for Polray Codu | 1 ✓ | August 1894 | – | 1,721 |
| 13 | Constructing proposed head sluice at Seetanagram | 1 ✓ | December 1894 | – | 45,881 |
| 14 | Maintenance to 9th Branch Channel | 1 | July 1895 | – | 2,197 |
| 15 | Compensation for land for improvement to Bank Canal Kistna Western. | 1 ✗ | December 92 | 2,050 | 966 |
| 16 | Excavation of 10th Branch Channel Madura | 1 | Septr. '95 | 66,225 | 14,980 |
| 17 | Excavation of main channel 1 Reach Madura | 1 | October 95 | 1,64,000 | 4,914 |
| 18 | Other small items. | 4 | 1893 | 22,739 | 908 |
| 19 | ——— Do. ——— | 11 | 1894 | 80,387 | 6,700 |
| x 20 | Tools and Plant for 1st and 2nd Perryar divisions | 1 ✗ | Septr. 95 | 7,57,000 | 57,600 |

x. Brought to notice of Local Government by Examiner in view to sanction of Government of India being obtained to a redistribution of the amounts, provided in the estimate for the project under Works Establishment and Tools and Plant, Local Government now states that orders will be passed on the excess on the closure of the construction Estimate for the Project.

30 4 10 5 5

| Particulars | No. of works | Since when outstanding | Amoun of Estimate | Excess Expenditure |
|---|---|---|---|---|
|  |  |  | Rs | Rs |
| 43. Minor Works and Navigation Provincial |  |  |  |  |
| 21 Improvements to Idimapally tank | 1 | April 1895 | „ | 10,002 |
| 22 Converting right bank of Bank Canal at Pennandi into a river flood bank | 1 | March '92 (supply) | 7500 | 757 |
| 23 Constructing anicut across Manyeru | 1 | July 1895 | 31,300 | 5,130 |
| 24 Raising the flood embankment on the left bank of the Gowtami Godavary from Rajamundry to Janam | 1 | Sept. 93 | 45,000 | 10,566 |
| 25 Other small items | 4 | 1893 | 9,200 | 2,071 |

(Signed) A R Becher
Offg. Accountant General

C.S. 4.2
~~1247/56~~
8125

INGS OF THE MADRAS GOVERNMEN

UNDER date the 18

READ the follow

of objectionable item
Observing [that the
number of irregularit
in this Circle was
increasing unsatis-
factorily, in this
Office memo No. 7-II
4th July /96 the under-
signed pointed out to
the Supdg Engr the necessity
for some special steps
being taken to redu
it. His reply, No.
236 G.L., of 16th Aug /96
is herewith submitte
After making every
allowance for the
difficulties which
are represented to
beset the execution
of works in this Circle

i dissatisfaction
the delay in regularizing
penditure against
hich the objections have
en long outstanding.

Order thereon.

Communicated
the Supdg Engrs concerned
ho will take im-
mediate steps for
gularizing the expenditure
incurred on the items
hown in the list for-
warded by the Govt
of India.

2. The attention of the
Supdg Engr. II Circle, is
drawn to the remarks
in para 2 of the fore-
going note by the Chief
Engr for Irrigation. The
Govt accepts the Supdg.

7.SH
15.9.96

19 P

best to reduce the
number of items in
future reports, & it
is earnestly hoped
that these will in de
a stricter adherence
than hitherto by the
Ex Engrs of Division
to the rules laid
down for securing
financial regularit

J.F.
2/9
96

Read
8/9
96

Issue
Memo No 7 II
4.7.96
taken by I office
for ob. stat for October
& November 1896
11/3/97

Despd
8/10/9

To
The Chief Engr for I.
Supdg Engr I Circle
Do II
Do VI
25 T.W.2
11/9 B

E. I. Form No. 1—500—14-5-95

---

5 P

Superintending Engineer's Office
2nd Circle.
No. 236 E.E. Dated 16 August 1896

From.

Major W. L. C. Baddeley R.E.
Superintending Engineer,
2nd Circle.

To
The Chief Engineer,
For Irrigation.

Enclos. 5
1 Copy K.E.D. E.E.'s note
1 do of K.W.D. E.E.'s No. 150 I.
3 Statements (2 of K.W.D. & 1 of K.E.D.)

5

[illegible] note 7/9/96 [illegible] 20/8

Sir,

In reference to G.O. No. 579 I. of 9th July 1896, and your memo No. 7-II of 4th idem, I have the honour to report as follows:—

1. The work in the Kistna divisions is abnormally heavy, and as the bulk of it has to be carried out during the months of April to June, it is absolutely impossible to avoid commencing work before estimates are sanctioned, and in the majority of cases, the quantity of work to be done cannot be estimated until the canals are dry.

2. The accompanying note by Mr. Su

Executive Engineer, Kistna Eastern Dn. on the Objectionable Item Statement for March last will do much to explain the difficulty there is in avoiding the irregularities, which though much to be regretted, are inevitable owing to the conditions we have to work under in the Delta Divisions. I also forward a letter from the Executive Engineer, Kistna Western Division No. 150 S. dated 25th July 96. on the same subject.

3. The work in the Kistna Northern Dn. consists very largely of repairs to the head works, and the floating plant, and their requirements cannot be accurately estimated until the work has been carried out during the closure.

4. The extension of irrigation is rapidly going on in this Delta, and it is often advisable to accept the proposals of the Executive Engineers for new works before obtaining sanction to the estimates; as the loss of a working season can thus be avoided. In no case have my orders in such cases been disapproved. and

and I know that increase of Revenue has resulted, and many works essential for the proper working of the canals have been constructed earlier than they otherwise could have been.

5. I will do my best to reduce the number of items in future reports and having lately personally examined the offices of the three Kistna Divisions and consulted with the Executive Engineers, I feel sure that they fully realize the necessity for avoiding as far as possible all irregularities in their accounts.

6. I was absent on privilege leave when G.O. No. 2533 W. dated 15th October 95 was received and I was not awar that it had been overlooked until the receipt of your memo referred to above.

I have the honor to be
Sir,
Your most obedient Servt.
W.W. Baddeley Major R.E.
Superintending Engineer
II Circle.

M.;

CHIEF ENGINEER
FOR IRRIGATION
20 AUG. 96
No. 26-II

From

The Supdg Engineer
II Circle.

To

The Chief Engineer
For Irrigation.

No. 236 E6
16.8.96
desp 18 Encls: 5

—

Objectionable Item
Statement 2nd Circle for
March 1896 —
Reporting on the items
noted in the —

---

Statement showing the outlay incurred during 1895/96 by each Sub Dn officer in the Kistna Eastern Division

| Month | Cash outlay |  |  |  |  |  |  |  |  |  |  |  | Book Adjustment including Stock |  |  | Total |  |  |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
|  | By Executive Engr |  |  | By Northern Sub Dn officer |  |  | By Southern Sub Dn officer |  |  | By Bezwada Sub Dn officer |  |  |  |  |  |  |  |  |
| April 1895 | 2426 | 11 | 0 | 6540 | 2 | 5 | 4777 | 11 | 7 | 25486 | 10 | 1 | 14183 | 9 | 8 | 53414 | 12 | 9 |
| May 1895 | 2621 | 2 | 10 | 8817 | 9 | 7 | 6705 | 13 | 3 | 18174 | 7 | 2 | 1316 | 8 | 2 | 37635 | 9 | 0 |
| June 1895 | 7047 | 3 | 4 | 10128 | 10 | 2 | 7363 | 3 | 2 | 41960 | 8 | 7 | 3579 | 2 | 9 | 70178 | 12 | 0 |
| July 1895 | 7848 | 15 | 9 | 7380 | 14 | 10 | 6014 | 14 | 11 | 10630 | 13 | 10 | 13433 | 8 | 1 | 45309 | 3 | 5 |
| August 1895 | 3796 | 7 | 11 | 6997 | 4 | 3 | 7439 | 14 | 7 | 10361 | 4 | 10 | 9387 | 12 | 7 | 37982 | 12 | 2 |
| September 1895 | 3000 | 1 | 2 | 6007 | 14 | 5 | 5577 | 13 | 0 | 8528 | 2 | 4 | 10204 | 10 | 3 | 33318 | 9 | 2 |
| October 1895 | 5332 | 15 | 8 | 10834 | 6 | 4 | 5907 | 14 | 10 | 8330 | 12 | 7 | 22293 | 0 | 3 | 52699 | 1 | 8 |
| November 1895 | 5835 | 15 | 9 | 7547 | 10 | 0 | 4589 | 4 | 5 | 9192 | 12 | 2 | 6801 | 6 | 6 | 33967 | 0 | 10 |
| December 1895 | 2138 | 7 | 7 | 7251 | 4 | 7 | 4790 | 14 | 5 | 8215 | 8 | 11 | 8228 | 13 | 1 | 30625 | 0 | 7 |
| January 1896 | 2702 | 6 | 7 | 5851 | 10 | 2 | 9212 | 11 | 4 | 11440 | 12 | 3 | 16175 | 14 | 5 | 45383 | 6 | 9 |
| February 1896 | 6814 | 6 | 10 | 6080 | 11 | 9 | 10230 | 7 | 7 | 11742 | 5 | 11 | 26529 | 6 | 3 | 61397 | 6 | 4 |
| March 1896 | 11133 | 13 | 10 | 6470 | 5 | 8 | 13969 | 14 | 11 | 14854 | 5 | 8 | 31936 | 13 | 8 | 78365 | 5 | 9 |

Memo on objectionable
Item Statement for March, 1896.

---

There are 90 items in the statement which may be classified as follows:-

(1) Excess over estimate 47.
(2) want of estimate 28
(3) Excess over appropriation 7
(4) Miscellaneous Irregularities 8.

(1) 33 of these cases are within the sanction of Supdg: Engineer which has been asked for, but it may be noted that many of the excesses are insignificant and probably many of them will be reduced hereafter by adjustments.

Of the 14 requiring disposal 2 have been partly adjusted since and 12 are under reference with the Divisional officers.

2. want of estimate:- Of these 21 estimates have since been sanctioned and adjusted, five of the other items have been adjusted, the names of works being wrongly entered, and 2 estimates are

are stated as still due. Of these one is an item of Rs 87 which ought to have been charged to the maintenance Estimate of the channel concerned and the other is for Tools and Plant. New supplies, which has had to lie over owing to heavy work in the Estimating branch.

3. Excess over appropriation.

The necessary ~~appropriations~~ explanations have been given and application made for formal sanction of Government.

4. Of miscellaneous irregularities, the first three have been finally disposed of.

Item 86. Delay in settlement of dues. Of ~~these~~, three items are settled and Sub Dn officer told to settle the others.

Item 87: disposed of.

Item 88:- The excess over sanctioned stock limit has been reduced below the limit in April

Item 89:- Completion reports are for 34 works and of this all but three have been forwarded and the accounts of these have to be closed which will be done shortly.

Item No 90:- Finally disposed of.

It will be seen from the above tha there are very few items still undisposed of and in all these cases the necessary steps are being taken. The number of items in the statem is no doubt large, but the followin figures will, I think, show that this is unavoidable.

Number of works in the schedule of Expenditure for March 314.

No. of vouchers.

| | |
|---|---|
| Division office | 52 |
| Northern Sub Dn office | 170 |
| Southern -do- | 328 |
| Contaram -do- | 509 |
| | 1079 |
| Adjustment items | 239 |
| Total:- | 1318 |

It will be clear from the above tha very nearly the whole of expenditure is incurred in the Sub dn offices and consequently most of the objectionable items are incurred in Sub Dn offices also.

The causes which led to the objections a

(1) Insufficiency of establishment of Subdivisions both in quantity and quality.

(2) That a large number of work

are done departmentally which not only increases the number of vouchers, but introduces an element of uncertainty as to the ultimate cost which is the cause of many of the excesses over estimates.

Also in these departmental works, the materials are supplied from Bezwada and the adjustments made in Division office and the total expenditure at any time on the work is not known to the Subdn. officer until work abstract has been completed in Division office. Again in March as soon as Canals are closed there are always transfers of materials from one work to another, as it is never possible to get all materials required sent down before closure and these transfers are a source of confusion in the accounts, especially as the subordinates are all overworked in March. With regard to the objectionable items incurred in Sub Divisions, the Executive Engr is quite powerless to prevent them, and all he can do is to see that his Accountant takes proper steps

for

for disposal of them promp

In the case of those fo which the Divisional officer is responsible, I wish to point out that my late accountant and Ex-officio manager of my office, M. Chinnayya, was relieved on the 4th March, 1896, by Desikachari, who within one week of joining was unable to leave his bed. He was relieved by a temporary accountant Subramanyam Iyer of less than 2 years service on 27th Mar 9 who was in charge of the Division till 14th May. 1896. when he was relie by the present accountant Raghavendrachar. I objected demi-officially to the Examiner and to the Supdg Engineer to my office being left in charge of such a junior man just at the time that the work was heaviest and when I had to be away most of the month in Camp. and with regard to the accounts for March. I was in Camp from 3rd

April to 3rd May and the accounts were sent in signed "By order." I do not therefore see how I can be held responsible for the number of objectionable items.

True copy,
Mo. Ryeshon

Manager
Deputy Engr's Office
Thale

CHIEF ENGINEER
FOR IRRIGATION.
20 AUG. 96
No. 16-II/4

Ow. C. 5
8/29/96

CHIEF ENGINEER
FOR IRRIGATION.
20 AUG. 96
No.

S. E.'s OFFICE
No. 2/199Kw
27 JUL. 96
P. W. D.
SECOND CIRCLE

A

## Kistna Western Division.
## Summary of objectionable items from January to March 1896.

| Months | Heads | Want of Estimate | | | | Excess over Estimate | | | | Want of appropriations | | | | Excess over appropriation | | | | Miscellaneous Irregularities | | | | Total | | | | Remarks |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | No objected to | No cleared | No outstanding | No brought into monthly acct | No objected to | No cleared | No outstanding | No brought into monthly acct | No objected to | No cleared | No outstanding | No brought into monthly acct | No objected to | No cleared | No outstanding | No brought into monthly acct | No objected to | No cleared | No outstanding | No brought into monthly acct | No objected to | No cleared | No outstanding | No brought into monthly acct | |
| January 1896 | Incorporated Local | 1 | 1 | " | " | | | | | | | | | | | | | | | | | | | | | |
| | 49 Capital | . | . | . | " | " | . | " | . | 1 | " | 1 | 1 | 1 | " | 1 | - | | | | | | | | | |
| | 42 Major works | . | . | . | " | 10 | . | 10 | 2 | | | | | | | | | | | | | | | | | |
| | 43 Agricultural | | | | | 8 | 7 | 1 | 2 | | | | | | | | | | | | | | | | | |
| | | | | | | 2 | . | 2 | 2 | | | | | | | | | | | | | | | | | |
| | Deposit Acct | | | | | | | | | | | | | | | | | 1 | 1 | " | | | | | | |
| | contractors dues | | | | | | | | | | | | | | | | | 1/4 | . | 1/4 | | | | | | |
| | Rents of buildings | | | | | | | | | | | | | | | | | 1/2 | 1/2 | " | | | | | | |
| | Establishment Charges | | | | | | | | | | | | | | | | | 1 | " | 1 | 1 | | | | | |
| | Overpayment to contractor | | | | | | | | | | | | | | | | | 1 | 1 | " | | | | | | |
| | Want of S E's sanction to sale of materials | | | | | | | | | | | | | | | | | 1 | 1 | " | | | | | | |
| | | 1 | 1 | " | | 20 | 7 | 13 | 6 | 1 | " | 1 | 1 | 1 | . | 1 | " | 6 | 4 | 2 | 1 | 29 | 12 | 17 | 8 | |
| February 1896 | Provl C. W | " | . | . | | 2 | 1 | 1 | 1 | | | | | | | | | | | | | | | | | |
| | 49 Capital | 3 | 3 | " | 3 | 5 | " | 5 | 2 | | | | | | | | | | | | | | | | | |
| | 42 Major works | 1 | " | 1 | | 7 | 7 | " | 7 | | | | | | | | | | | | | | | | | |
| | 43 Agricultural | 2 | 2 | " | 1 | 6 | 1 | 5 | 5 | | | | | 1 | " | 1 | 1 | | | | | | | | | |
| | Deposits | | | | | | | | | | | | | | | | | 1/3 | 1/1 | 1/2 | | | | | | |
| | Contractors dues | | | | | | | | | | | | | | | | | 1 | " | 1 | | | | | | |
| | | 6 | 5 | 1 | 4 | 20 | 9 | 11 | 15 | | | | | 1 | " | 1 | 1 | 2 | " | 2 | 4 | 29 | 14 | 15 | 20 | |
| March 1896 | Provl C. W | 2 | 2 | " | | 3 | 3 | . | | | | | | 1 | " | 1 | | | | | | | | | | |
| | Stock manufacture | 1 | " | 1 | | | | | | | | | | | | | | | | | | | | | | |
| | Incorporated Local | | | | | 1 | 1 | " | | 1 | 1 | " | | | " | 1 | | | | | | | | | | |
| | 49 Capital | 5 | . | 5 | | 6 | " | 6 | | | | | | 1 | " | 1 | | | | | | | | | | |
| | 42 Major works | 1 | " | 1 | | 9 | 9 | " | | | | | | 1 | " | 1 | | | | | | | | | | |
| | 43 Agl works | 1 | 1 | " | | 10 | 10 | " | | | | | | 1 | | | | | | | | | | | | |
| | Reserve Stock | | | | | | | | | | | | | | | | | 1 | " | 1 | | | | | | |
| | Deposits | | | | | | | | | | | | | | | | | 1/4 | 1/2 | 1/2 | | | | | | |
| | Estt Charges | | | | | | | | | | | | | | | | | 1 | " | 1 | | | | | | |
| | contractors dues | | | | | | | | | | | | | | | | | 1 | " | 1 | | | | | | |
| | | 10 | 8 | 2 | | 29 | 23 | 6 | | 1 | 1 | " | | 4 | " | 4 | | 4 | " | 4 | | 48 | 32 | 16 | | |

Exec: Engr's Office
Guntur, 25 July 1896.

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24/1

25-7
Executive Engineer
Kistna Western Dn

SECOND CIRCLE
No. 1/998Kw
27 AUG. 9
P.W.D.

## Kistna Western Division.

### Statement showing the outlay incurred during 1895-96, the no. of Vouchers used and the no. of Works in progress.

| Months | Cash Outlay by | | | | | | | | | | Book adjustment including Stock | Grand total outlay | | No. of works in progress | Remarks. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Exe. Engineer | | East S.D.O. | | West S.D.O. | | R.C. S.D.O. | | Total | | | | | | |
| | No. of Vouchers | Amount | No. of Vouchers | Amount | No. of Vouchers | Amount | No. of Vouchers | Amount | No. of Vouchers | Amount | Amount | No. of Vouchers | Amount | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| 1895-96 | | | | | | | | | | | | | | | |
| April 1895 | 99 | 17106 | 141 | 21642 | 90 | 20056 | " | " | 330 | 58804 | 441 | 330 | 59245 | 113 | The figures in Column 15 only give the number of works on which expenditure was incurred during the month concerned. |
| May | 84 | 10239 | 117 | 33236 | 74 | 12729 | " | " | 275 | 56204 | 1404 | 275 | 57608 | 106 | |
| June | 100 | 12289 | 209 | 24760 | 102 | 19357 | " | " | 411 | 56406 | 3069 | 411 | 59475 | 123 | |
| July | 108 | 13321 | 125 | 14459 | 128 | 14454 | " | " | 361 | 42234 | 4623 | 361 | 46857 | 130 | |
| August | 89 | 9326 | 151 | 7314 | 94 | 10548 | " | " | 334 | 27188 | 2862 | 334 | 30050 | 127 | |
| September | 60 | 8491 | 204 | 14821 | 87 | 14537 | " | " | 351 | 37849 | 5613 | 351 | 43462 | 122 | |
| Total for the first ½ year | 540 | 70772 | 947 | 116232 | 575 | 91681 | " | " | 062 | 278685 | 18012 | 2062 | 296697 | 721 | Except in the River Conservancy Sub D very little work is done departmentally - As nearly all the work is done on Contract or by Piece Work the number of Vouchers is reduced to a minimum |
| October | 62 | 7199 | 130 | 8965 | 110 | 9956 | 40 | 1699 | 342 | 27819 | 5557 | 342 | 33376 | 140 | |
| November | 69 | 8398 | 201 | 9694 | 88 | 10140 | 61 | 11198 | 419 | 39430 | 13821 | 419 | 53251 | 146 | |
| December | 78 | 10138 | 188 | 11612 | 77 | 5834 | 68 | 10881 | 411 | 38465 | 9993 | 411 | 48458 | 155 | |
| January 1896 | 64 | 9846 | 182 | 15205 | 60 | 9286 | 99 | 17143 | 405 | 51480 | 16760 | 405 | 68240 | 200 | |
| February | 73 | 9759 | 195 | 17669 | 72 | 8686 | 76 | 11603 | 416 | 47717 | 15154 | 416 | 62871 | 185 | |
| March | 67 | 15428 | 214 | 21975 | 125 | 26481 | 87 | 10141 | 93 | 74025 | 18401 | 493 | 92426 | 203 | |
| Do. first Supplemental | " | " | " | " | " | " | " | " | " | " | 3873 | " | 3873 | 24 | |
| Do. Second — do — | " | " | " | " | " | " | " | " | " | " | 360 | " | 360 | 1 | |
| Total for the second ½ year | 413 | 60768 | 1110 | 85120 | 532 | 70383 | 431 | 62665 | 486 | 278936 | 83919 | 2486 | 362855 | 1054 | |
| Total | 953 | 131540 | 2057 | 201352 | 1107 | 162064 | 431 | 62665 | 48 | 557621 | 101931 | 4548 | 659552 | 1775 | |

Executive Engineer's office,
Guntur, ~~24~~ 25 July 1896

24/7

25.7

Executive Engineer,
Kistna Western Dn.

CHIEF ENGINEER
FOR IRRIGATION
20 AUG.96
No.

Letter from the Executive Engineer, Kistna western division, to the Superintending Engineer, 2nd Circle. No 150 S. dated 25th July, 1896

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In reply to your No $\frac{177\,GL}{14\text{-}7\text{-}96}$ and your demi official orders, I have the honor to submit the Statements called for with the following brief remarks on the objectionable Item Statements for January, February and March 1896.

2. I see no use in the column in the statement A which shows the no of items carried forward from January & February into March objectionable Item Statement.

Each monthly statement is complete in itself and only includes those items on which expenditure was incurred during the month.

The only way in which the objectionable statement for March differs from that of any other month is that excesses over grants occur in March (seldom in any other month) and are consequently entered.

I think I am right in saying that causes are not noted so that judging by the objectionable Item statements Divisions which work through their grants are pilloried but those in which causes occur have no entries under that head:

3. Objectionable Item Statement for Jany 96

| Item No. in O.S.S. | Remarks. |
|---|---|
| 1. 13 to 17, 19, 20. 23.<br>25. 27 and 28 1(a) & 2 | Objections removed at once. Caused by delay of Local Fund Deptt in applying for transfer of funds. |
| 3 | The objection could have been removed by preparing a revised estimate but as it was certain the estimate would be finally closed in 1896-'97 and as the preparation of a revised estimate would have entailed waste of time and labour it was in the interests of the work to allow the objection to stand until the work could be finally closed. |
| 4. | Estimate submitted with this office No. 156 S / 2-7-95 and is still with the Supdg Engr or with Govt |
| 5 & 11 | Completed and sanction of Govt. to the excess is all that is required to remove the objection. |
| 6. 8. 9. 21, 22 | Fair items. |
| 7 and 10 | Reopened and kept open on account of land compensation which is entirely in the hands of the Rev: department. Land plans and schedules were submitted to the Rev: department for No. 7 in this office Nos 848 & 868 / 10-5-93 for No. 10 37 S / 20-4-93 |
| 12 | Delay in closing estimate is due to delay in supply of articles from the Bezwada work-shop. |
| 18. | Unavoidable by this deptt. delay due to want of disposal of the land compensation by the Rev: deptt. |
| 24 | Not a reasonable objection as the amount represents a deduction to form a guarantee fund for the due fulfilment of work |
| 26 | Due to loss in transit by post of a requisition sent from this office. |

Note:- Out of a total of 29 items only five items 6, 8, 9, 21, & 22 can be considered as reasonably objectionable

In all other cases it was either advisable in the interests of the works to let the objection stand or necessary action was taken at once or it was not in the power of the Divisional Officer to remove the objection.

4. Objectionable Item Statement for Feby 96

| Item No. in O.I.S. | Remarks |
|---|---|
| 3 to 5 | Estimates were submitted and work put in hand with Supdg Engr's permission in anticipation of sanction. The works being urgent, and they were sanctioned and objection removed in April. |
| 1, 11 to 19, 25 | Removed at once. |
| 2 | Necessary action taken on 3 3/96. Sanction of Chief Engr. required. |
| 6 | See item 3 of January. |
| 7 & 8 | 〃 18 〃 |
| 9.17 A. 20 to 24 | Fair items. objections 20 to 24 removed in May. |
| 10 | See item 12 of January. |
| 10 A | Estimate forwarded to Chief Engineer for Irrigation by Supdg Engineer on 25-10-96. Sanction has not as yet been communicated. |
| 26(31) | One removed at once. The other are very small items |
| 27 | See item 24 of January. |

Note:- out of a total of 29 items only 7 full items and 2 out of 26(31) can be considered as reasonably objectionable and of these 5 viz 20 to 24 were removed in May.

With regard to the remainder See "note" under January.

5 Objectionable Item Statement for March 96.

| Item No. in O.I.S. | Remarks. |
|---|---|
| 1 to 5, 8, 9, 11 to 15, 24 to 32, 34 to 44. | Removed at once. |
| 6, 10, 22, 33 | It only requires the sanction of Govt. to remove these items and that has been probably applied for. |
| 7 | This item shows that work was being pushed on expeditiously. It is an excess under lime manufacture. More lime had to be manufactured than was allowed for in the estimate owing to the demand on works and to an unexpected demand from the Bezwada Madras Railway |
| 16 | See item 3 of January and 6 of February. |

| | |
|---|---|
| 17&21.45 | Fair items. |
| 23 | Estimates are prepared in the Bezwada workshops outside the control of the Divisional officer. |
| $\frac{46}{(a)(b)(c)(d)}$ | (a) and (b) removed at once. (c) and (d) are very small items. |
| 47 | See item 26 of January |
| 48 | ——— " ——— 24 ——— |

CHIEF ENGINEER
FOR IRRIGATION.
20 AUG.98
No. 26-II

Note:- Out of a total of 48 items only 6 full items and 2 out of $\frac{46}{a,b,c,d}$ can be considered as reasonably objectionable. With regard to the remainder see "note" under January 6. In all three of these objectionable item statements a few of the items occur more than once under different heads in each statement.

(Sreedhar)

Mr. Upshon Manager.

Sanctg Engr's offer.
Distt

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8/25/98

JM.