[L. & M. 2,000-8-8-06.]

Local & Munl. (1895.) Department.

MISCELLANEOUS.

G.O., No. 3 L.

DATED 8th January 1895.

[Despatch Abstract.]

Accounts.

Recording with remarks Accountant General's"reports" and the "Inspection notes" on the inspection of the Local Fund ---- of the Vizagapatam district for the periods from November 1891 to November 1892 and from December 1892 to November 1893.

BACK PAPERS.

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

FURTHER PAPERS.

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

Local & Municipal Dep.
CURRENT No. 3742

LOCAL FUND (1894) DEPARTMENT.

From

THE ACCOUNTANT-GENERAL,

MADRAS,

To

THE Chief Secretary to Government,
Local and Municipal Department,
Fort Saint George.

CHIEF SECRETARIAT GOVERNMENT MADRAS

L. F. D.
No. 524

Dated 12 December 1894.
Received

Enclosures 4.

No.

Subject.

Forwarding the "Reports" and the "Inspection Notes" on the Inspection of the Local Fund Accounts of the Vizagapatam District for the periods from November 91 to November 92 and from December 92 to November 93.

(with order)

Misc Order 8/1/95 R. B. S.

Recorded with the following remarks:—

(1) The explanation offered by the President of the District Board in his letter dated 31st July 1894 No. 687, for the delay in the submission of the Inspection reports to Government is not satisfactory.

(2) The omission referred to in para 3 of the Accountant-General's letter should be guarded against in future and the reports, with the Presidents remarks thereon, should have been submitted to Government direct and not through the Inspector of Local Fund Accounts. Vide Jo. dated 16th August 1892 No. 990 L.F.

(3) The Inspection notes need not have been forwarded to Government by the Accountant General.

F.R.
24/12/94

To

The President, District Board,
Vizagapatam.
Accountant General with two enclosures returned.

Report on the Inspection of the Local Fund Accounts of the
Vizagapatam District.

~~Camp,~~ Madras.

Dated 25th January 1894.

To

THE Inspector of Local Fund accounts,
Madras.

SIR,

I have the honour to submit the following report on my recent inspection of the Local Fund Accounts of the Vizagapatam. District for the period extending from December 1892 to November 1893

2. The accounts were examined generally for the whole period (in accordance with the instructions given in the enclosure to Accountant-General's letter to Government No. $\frac{\text{L. F. D.}}{522}$, dated the 29th February 1892 as modified by subsequent Government orders) and in detail for the months of December '92, March and October 1893.

3. All the defects found in connection with the accounts have been separately communicated to the President, District Board; ~~the following points, however, deserve to be brought to the notice of Government~~.

I have &c
/Signd/ P. Rajagopal Modely,
Assistant Inspector of Local Fund Accounts

Forwarded to the Accountant General, Madras.

(Signed) A H. Anthony
Inspector of Local Fund
Accounts

L.7.D
565

A. GRANT I.--PUBLIC WORKS--continued.

Forwarded to the Chief Secretary to Government Local and Municipal Department, Fort Saint George, through the President, District Board, Vizagapatam.

Fort Saint George,
Accountant Genl's office,
31st January 1894.

Accountant General

L.F. Circular No. 199
6-2-94

LOCAL FUND (1894) DEPARTMENT.

From

THE ACCOUNTANT-GENERAL,

MADRAS,

To

THE Chief Secretary to Government
Local and Municipal Department
Fort Saint George, through the President
District Board, Vizagapatam.

No. L.70/565

Dated 31st January 1894.
Received 6 FEB 94

No.

Subject.

Forwarding Report on the Inspection of the Local Fund Accounts of the Vizagapatam District.

Report on the Inspection of the Local Fund Accounts of the Vizagapatam District.

Camp, Berhampore.

Dated 31st March 1893.

To

THE Inspector of Local Fund Accounts,
Madras.

SIR,

I have the honour to submit the following report on my recent inspection of the Local Fund Accounts of the Vizagapatam District for the period extending from November 1891 to November 1892

2. The accounts were examined generally for the whole period (in accordance with the instructions given in the enclosure to Accountant-General's letter to Government No. L. F. D. 522, dated the 29th February 1892 as modified by subsequent Government orders) and in detail for the months of March & November '92 for Grant I and in the case of Miscellaneous Grants for March June & November '92

3. All the defects found in connection with the accounts have been separately communicated to the President, District Board; the following points, however, deserve to be brought to the notice of Government. I beg to point out that most of these defects were noticed in the last report and they continue notwithstanding. Though the orders of Government on the last report were not received as it was submitted very late to Government by the President still most of these could have been rectified if sufficient attention had been given to remedying them directly on the receipt of the last report

(a) The officer in charge of each range continues to be the sole check measuring officer for that range, and so the suggestion made in para (2) (g) of the last report was not given effect to.

~~A. GRANT I.—PUBLIC WORKS—~~continued.

(b) The President's reply to para 3(a) of the last report that the credits were not excessive in March and that Rule 112 allows ½ the average expenditure is incorrect, as the correction to the L. F. P. to Rule 112 was lost sight of by him

(c) It is noticeable that on the 31-3-92 Rs 11095 was placed at the Engineer's credit by a memo: of the President Dist: Board Rs: 390 of 31-3-92 and the Engineer was asked to issue a cheque for land compensation on that evening for Rs 11094-14-0 without an award statement furnished to him by the Treasury Officer as required by Rule 75 of the L. F. P. Rules and without even an order vesting in the Dist: Board the lands referred to. This amount was paid only on Treasury officer's receipt which was filed as voucher. This was done apparently to bring the expenditure within the year 91-92.

(d) The imprests were materially in excess of those allowable under the rules in both the ranges as detailed separately in the Inspection notes and the variations in amounts were very frequent. But in the northern range the imprests were however reduced from April '92. In the southern range the raising of imprests to Pendoor Division & Bimlipatam Division overseers in Dec/91 from Rs 250 to 400 was not covered by sanction

(e) The mode of remitting deductions made from the salaries of overseers suggested in para (3)(f) of the last report on the authority conveyed in para 15 of G.O. 1968 L. D: 14-8-91 was not given effect to.

(f) As remarked in paras 4(1)d & 4(VI)d of the last report, the imprests continue to be recouped by means of single cheques in both the ranges contrary to Rule 147.

(g). There were balances in the Southern & Northern ranges outstanding on 30th Nov '92 of Rs 1213-14-3 & 1501-3-3 due to 28 & 44 contractors respectively which include Rs 404-3-4 & 631-11-1 respectively of more than 3 months standing and no explanation ever appears to have been given.

(h) Road metal statements in Form 25 were not received from overseers in either range.

(i) Estimates for 92-93 in the southern range were in some cases submitted so late as November 1/92

(j). As remarked in para 8 of the last report the Schedule of Rates was not prepared for each Local Board in the Southern range. The one for 93-94 was submitted by the Engineer to the President Dist: Board on 11th Dec/92 instead of 1st Oct/92 and the defect noticed in para 7(1)c of the last Report continued for the period under inspection, as no information was sent to the audit office of contract rates for each work.

(k). The House tax collections for 92-93 were in a very back-ward state. In the case of the Srungavarapukota Union only Rs 237/- had been collected against a demand of Rs 723-8-0

(l). The system of crediting to tolls, the renters deposit as pointed out in para 11(a) of the last report continued resulting in the same discrepancy as that noticed therein

(m) The defects noticed in paras 11(e) & (g) continued, the audit office not having been furnished with any sale list.

(n) There was an unusual crowding of Grant I expenditure in March '92 in both the ranges as detailed below

Range	No of Vrs for March/92.	Expenditure in March/92	average expenditure of previous 11 months	average No of Vrs for previous 11 months.	No of Vrs on 31st March/92 only	Expenditure on 31st March/92 only
Southern.	349.	25224-0-6	5758-8-6	106	134	14216-12-6
Northern	387	24625-12-5	9006-4-0	139	96	8729-7-5

(o) In a few cases payments for works costing more than Rs 50 were made in full on overseer's measurement in direct contravention of the 2d clause of note 1 to Form 17; e.g. Vr. No 103 of Southern Range for March '92 contract certificate No: 21.

(p) In some cases dates of check measurement were not marked on Vrs. There were also cases of long delay in making final payments to contractors even after check measurement Vide — para 7 (1) i of the last report

(q) The payment of Rs 30/- to special overseer and Rs 6 to a lascar for Oct '92 was not covered by sanction as the last sanction only lasted up to 26th Sept: 92.

(r). There was unusual crowding of expenditure in March '92 in case of Miscellaneous Grants also.

The average outlay for 11 months of 91-92 is Rs 10855 nearly while the expenditure for March '92 alone is 35012. Average No of Vrs: being 363 up to February + 1400 for March '92.

(s) In the following cases Halting allowances to the Medical subordinates on Cholera duty were made though such allowances are inadmissible with reference to para 2 of Ag Cir. XV of 6-8-89 Vrs: 834 & 246 of June '92 for Rs 0-10-0 + Rs 6---

(t) The outstandings in the objection Book under Mis: Grants on the date of inspection (20-1-93) amounted to Rs 1653-9-5 against Rs 211-4-4 at the last inspection, the oldest item held under objection dating back to Nov: 91. The outstandings under Grant I amounted to Rs 1050-5-2 against Rs 819-2-8 at the last inspection. This amount represents chiefly vouchers not yet submitted.

I have to

(Signed) M. K. Murugesa Mudaliar

Hg Assistant Inspector of Local Fund Accounts

Forwarded to the Accountant General

(Signed) A. H. Authony

Inspector of Local Fund Accounts

Salem,
8-4-93.

Forwarded

No. 222.
11

Forwarded to the Chief Secretary to Government, Local and Municipal Department, Fort Saint George, through the President, District Board, Vizagapatam.

Fort Saint George,
Accountant Genl's office,
12th April 1893.

A. H. Authony
Accountant General

LYR No 1066
48-493

LOCAL FUND (1893) DEPARTMENT.

From

THE ACCOUNTANT-GENERAL,

MADRAS,

To

THE Chief Secretary to Government.
Local & Municipal Department. Fort
Saint George. through the President,
District Board, Vizagapatam.

No. L. 229.
11

Dated 12th } April . 1893
Received }

withdrawn
17 DR 93

No.

Subject.

Forwarding report on the
inspection of the Local Fund
accounts of the Vizagapatam
District from Nov 1892 Nov 1892.

1
3748/94

Para in Report | Extracts from Inspection Notes on the Local Fund Accounts of the Vizagapatam District for the period, November '91 to Nov'r '92.

Inspecting Officer's Notes	Remarks of President
3 (a). The Officer in charge of each Range continued to be the sole check measuring Officer for that Range and so the suggestion made in para 2(g) of the last report was not given effect to.	After the appointment of Mr Arbuthnott as Engineer on Rs 500 he was placed in charge of the whole district from April last, the Supervisor being a mere check measuring Officer under his orders.
do (b) It may be stated here that the President's reply to para 3(a) of the last report, that the Credits were not excessive in March and that Rule 112 allows half the average expenditure is incorrect, as the correction to the above rule was lost sight of by him.	Nil.
do (c) It is also noticeable that, on 31-3-92, Rs 11,095 was placed at the Engineer's Credit by a memo of the — President, District Board etc 390 dated 31-3-92 and the Engineer was asked to issue a cheque for Land Compensation on that evening for Rs 11,094-14-- without an award statement furnished to him by the — Treasury Officer as required by rule 76 of the Local Fund Public Works rules and without even an order investing in the District Board, the lands referred to in such an award statement to be furnished.	A large sum of money was due to the owners of the lands taken up for the Errungavara-pukota Bhemasinge Road. This was met from the unexpended grants provided for other works during the year 1891-92. Orders were therefore issued to the Local Fund Engineer to pay the amount herein referred to before the close of the year. Vouchers &c required by the rules were — subsequently forwarded to the Engineer.
The amount was paid only on the Treasury Officer's receipt which was filed as voucher. This was done apparently to bring the expenditure within the year 1891-92.	
do (d) Imprests. The imprests held in the Southern Range were materially in excess of the amount ordinarily allowable under the rules for the period under inspection as remarked in para 3(d) of the last report (Vide statement III attached). Variations in amounts were very frequent. In the case of Pendor, Narasipatam and Vizagapatam overseers, the Imprests were in excess of the Security received up to the date of Inspection	Imprests are more carefully regulated by the Engineer since April '92.
In the case of Special overseer, Narasipatam Vaddadi road, who held an imprest of Rs 400. the Saving Bank book showed only Rs 35/- as per deductions from salary. No Authority was forthcoming for the raising of imprests from Rs 250 to 400 in December 1891 in the case of —	The increase of this overseer's imprest to Rs 400. has been duly sanctioned by the President when it was found necessary to pay daily labourers working on the Narasipatam Vaddadi road when there was famine in that part of the District.

overseers of Pendoor and Bimilipatam Divisions

In the Northern range the imprests were as remarked in para 3(e) of the last report very much larger than those allowable under the rules (vide statement IV enclosed) and the variations also were very frequent up to March 92. There were certain cases of increases over the original imprests, but they were all of a temporary nature having been accounted for in the months in which such increases occurred and the amount of Security received were as remarked in the last report far below the amount of imprests held up to March 1892. From April '92 however the imprests were reduced to Rs 60/- to the 3 out of the 4 overseers, the Vizianagaram Overseer only being allowed Rs 150/-. After the reduction of imprests the Security was over the amount of imprests held.

Do (E) The mode of remitting deductions made from the salaries of overseers as security suggested in para 3(f) of the last report on the authority conveyed in para 15 of G.O 1968 L & M 14-8-91 was not given effect to.

The Local Fund Engineer is now making remittances into the Savings Bank direct.

Do (F) Imprest Accounts. South Range. As remarked in para 4(i) d of the last report, the imprests continued to be recouped by means of single cheques, Contrary to Rule 147- Abstracts under the several heads were not in some cases noted in red ink at foot of the Form (note 4. Form 7). An abstract with printed headings has been appended from August 1892 (the old form without notes being in use till then as remarked in the last report) wherein the amount under each heads was noted in black ink instead of in red ink. Miscellaneous receipts should in future be entered in red ink,

Orders have been issued to put a stop to issuing a single cheque Contrary to rule.

daily as they occur (Rule 172). The date of posting in the Cash Book was not noted. Duplicate accounts were submitted to the Engineer's Office instead of the original. Contrary to rule 173. – In the Case of Anakapalli Overseer's imprests, his account for Rs 69. 13. 6 & 4. 11. 92 was neither recouped nor the transactions brought into the Cash Book pending certain information. This is opposed to Rule 147. His account rendered subsequently for the balance in hand was recouped.

Imprest Accounts. Northern Range. These are still recouped by means of single Cheque as remarked in para 4(ii) d, Contrary to Rule 147.

These errors are now rectified.

80 (g) Contractor's Ledger. Southern Range. The defects noticed in para 4(i) g of the last report Continued. Of the Sum of Rs 1213. 14. 3 – outstanding on the 30th November 1892 against 28 Contractors, Rs 404. 3. 4 due to 13 Contractors are of more than 3 months standing and no explanation appears ever to have been given.

Proper form is now used.

Contractor's Ledger – Northern Range – Of the Amount of Rs 1501-3-3. outstanding on 30-11-92 against 44 Contractors Rs 631-11-1 due to 15 Contractors are of more than 3 months outstanding, the oldest dating back to May '92.

These balances due have been paid long ago. I have given instructions to the Local Fund Engineer to note down explanations hereafter with regard to balances outstanding.

80 (h) Road metal Statement. Southern Range. Form 25 was not received and filed in the Engineers Office. It was explained that Mr Seton has ordered the discontinuance of the statement and this appears to be unauthorized

X

Nil

Road metal Statement. Northern Range. Form 25 was not received at all from Overseers as it was explained that the required information is available from the measurement sheets and Contract Certificates. — Nil

Do (i) Register of Estimates. The estimates for 92-93 were submitted in some cases so late as November 1892. E.g. Gopalapalam Simmachelam Road and Anakapalli waddadi Road respectively. — Nil.

Do (j) Schedule of Rates. As remarked in para 8 of the last report, this was not prepared for each Local Board in the Southern Range. The one for 1893-94 was submitted by the Engineer to the President, District Board on 11-12-92 instead of on 1-10-92 and the defect noticed in para 7(i) c of the last report continues for the period under inspection as no information was sent to the audit office of Contract rates for each work. — The whole district is now under the Charge of the Engineer and Separate Schedules are prepared for each Local Board.

Do (K) House tax x x x x The Collections of 92-93 were only Commenced in December '92 and the amount collected up to the end of that month against a demand of Rs 170-2- is only Rs 7-12-- . This shows that the Collections were very much in a backward state. x x x x x x x. — This is an administrative matter with which for deals in revising the annual reports. Nil

Do (l) Tolls. The system of crediting to Tolls the Renter's Deposits as pointed out in para 11(a) of the last report continued as no definite order, it was explained, was passed by Government on the subject. Hence the difference between the head "Tolls" in the accounts and the actual realizations as shown in the D. b. — Proper Course is now being adopted by Crediting the deposits made by Toll Contractors to the head "Deposits" newly opened in the Local Fund Treasury Accounts.

Do.(m). Sale proceeds of avenue clippings, Produce & sale of old stores and materials. The defects noticed in paras 11(f) and (g) of the last report continued, the Audit Office not having been furnished with any sale list or statement of trees leased out. These lists have been obtained by the Engineer's office since August 1892, but they were not submitted to the President's Office

The Engineer has been requested to submit the sale lists hereafter.

Do (n) There was an unusual crowding of Expenditure in March 1892 (in the Southern Range) when the Expenditure was Rs 25,224-9-6 against an average of the previous 11 months of Rs 5758-8-6. On the 31st March alone Rs 14216-12-6 was expended. The No of vouchers for March 1892 was 349 against an average of the previous 11 months. The No of vouchers on 31st March alone was 134.

This will be guarded against in future.

Similarly in the Northern Range the Expenditure in March '92 was Rs 24,625-12-5 against an average of the previous 11 months of Rs 9006-4-.

On the 31st March alone the expenditure was Rs 8729-7-5. The No of vouchers for March '92 was 387 against an average of the previous 11 months of 139 and on the 31st March alone the No of vouchs was 96.

Do (o) In the following cases Works Costing more than Rs 50 were paid in full on Overseer's measurement. E.g. S. Range Item 1 of March '92. Contract Certificate No 21. The words "Paid on Overseers' measurement" appear in the Check-measuring Officers' Certificate.

Nil

Do (p) In the following Case full payment of the bill was not made even after check measurement. South Range - Item 1 of March '92. Contract certificate No 1.

As remarked in para 7(i) i of the last report there were long delays in making final payments even after Check measurement. E.g. S. Range.

Extract from the Proceedings of the District Board Vizagapatam at its meeting held on Wednesday the 13th June 1894.

Present.

J. D. A. O. Wolfe Murray Esquire President.

Officials.

1 E. Scott Esquire, Principal Assistant Collector
2 E. L. Thornton Esquire, Senior Assistant Collector
3 Surgeon Lieutenant Colonel A. N. Leapingwell, Dist. Surgn
4 M. R. Ry K. Narasimha Row Pantulu garu, Deputy Collector
5 Do G. V. Subbarayudu garu, Astt. Inspector of Schools
6 Do K. Sankarrah Pantulu garu Sub Astt. Inspector of Schools
7 Do K. Kotanna Pantulu garu Deputy Tahsildar.

Non-officials.

8 G. D. Ker Esquire
9 G. N. Tomlinson Esquire
10 J. J. Moss Esquire
11 M. R. Ry O. V. Jagannadha Sastri garu
12 Do Rao Sahib V. Ananta Row Pantulu garu
13 Do M. V. Jagannadha Row Pantulu garu
14 Do M. Malliah Pantulu garu
15 Do J. V. Appalanarasiah Patrudu garu
16 Do K. Buchivenkanna chetty garu
17 Do K. Rajan razu garu

18 M. A. Ry S. Brehmayya Pantulu garu.

19 do M. C. Sanyasi chetty garu.

20 Sheik Ambu Sarang Sahebu Bahadur.

× × ×

XX Read Inspection notes on the Local Fund accounts of this district for the period extending from November 1891 to November 1893.

To be submitted to Government.

(Signed) O. Wolfe Murray
President.

(True Extract)

for President dist Bd

No. 687

DISTRICT BOARD'S OFFICE,
VIZAGAPATAM,
Dated 31st July 1894.

From

J. D. A. O. Wolfe Murray Esquire,
PRESIDENT, DISTRICT BOARD,
VIZAGAPATAM.

To

The Honorable J. J. Price,
CHIEF SECRETARY TO GOVERNMENT,
LOCAL AND MUNICIPAL DEPARTMENT,
MADRAS.
(Through the Inspector of Local Fund accounts Madras.)

SIR,

I have the honor to forward herewith Inspecting officers remarks on the Local Fund Accounts for the periods from November 1891 to November 1892 and from December 1892 to November 1893 with my notes. The Inspection report for the first mentioned period was kept by Mr Willock until he went on leave in February last, probably with a view to note the improvement he expected in the maintenance of the Engineers office accounts after the amalgamation of the Northern and Southern range offices which were in independent charge of two separate officers. I have however noted with satisfaction by

by examining in detail the Engineer's office accounts and the Assistant Inspector's remarks thereon for the period extending from December 1892 to November 1893, that many of the faults noticed previously, have been obviated. There is still some delay in the submission of vouchers with the Engineer's monthly account. I have given instructions to the Local Fund Engineer to obviate the difficulty in the submission of vouchers which are generally for the most part contractors' certificates. The delay in the submission of half-yearly return of tools and plant is also noteworthy. I have called the Engineer's attention to this and to the Inspecting officers' remarks thereon. The new scale of establishment of the Engineer's office having been brought into force from 1st April 1894, care is being taken that all the accounts are properly maintained.

2. The delay in the submission of this report after my taking over charge is due to some changes both in my office and in that of the Local Fund Engineer.

I have the honor to be
Sir
Your most obedient Servt.

For President Dist. Bd

1892

L-7W 29-10-94
412



Genl 2 — 94-95
Pres^dt D^t B^d No 687 & 31-7-94
Vizagapatam
1894.

Local and Municipal Department.

From

THE PRESIDENT, DISTRICT BOARD,
VIZAGAPATAM.

To

THE CHIEF SECRETARY to GOVERNMENT,
LOCAL AND MUNICIPAL DEPARTMENT,
MADRAS.
(Through the Inspector of Local Fund accounts)

Madras

Dated 31st
Despatched 19
Received

July 1894.

No. 687

Enclosures. 2 (Packet post)

Subject:

Forwarding Inspection notes on the Local Fund accounts of this District for the period extending from November 1891 to November 1892 and from December 1892 to November 1893 with Presidents remarks.

2/3748/94

LOCAL FUND DEPARTMENT.

Fort St. George,
Accountant-General's Office.
12th December 1894.

No. L.F.D. 524

Local & Municipal Dept.
CURRENT No. 37482

From J. W. Rawlins Esqr, C. S.,
ACCOUNTANT-GENERAL
TO THE GOVERNMENT OF MADRAS,

To

THE Chief Secretary to Government,
Local and Municipal Department,
Fort Saint George.

SIR,

With reference to Government Order No. 2447 L Miscellaneous, dated the 23rd November 1894, I have the honour to forward the "Reports" and "Inspection Notes" on the Inspection of Local Fund Accounts of Vizagapatam for the periods from November 1891 to November 1892 and from December 1892 to November 1893.

2. I regret that they were not sent on after completion of the inspection for which the notes were required.

3. As the President of the District Board, has not in the Report for 1891-92 recorded any remarks on the points brought to the notice of Government an extract from the "Inspection Notes" showing the objections raised and the explanations given on the several defects noticed in the "Report" is appended, for facility of reference and record with the Report.

4. The "Inspection Notes" are meant for use in my

office and their return when no longer required is requested.

I have the honour to be,
Sir,
Your Obedient Servant,

Accountant-General.

24.

When given for copying ____
When copied ____
When examined ____
When signed ____
} 189.

READ AGAIN G.O., No. 189, DATED

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT	A	A	A	A	A	A	A	
LETTER OF GOVERNMENT.								
STATEMENT WITH DITTO.								
PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL.								

N.B.—
A = Copy in full.
B = Not to be copied.
P = Copy abstract only.
Q = Copy heading only.