(1) பக்கங்களின் எண்ணிக்கை 42

(2) புதுக்கித் திருப்பிய நாள் 2/92

(3) ஆதாரங் குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

பொதுப்பணித் துறை

அரசாணை எண். 3287-W	அச்சகம்
மு. கோப்புத் தாள் எண்.	பல்வகை
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மடிக்கவோ கண்டபடி கையாளவோ கூடாது.

ஆவண. கா. 1—18,006—6-9-90.

3287

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following paper:—

From A. H. ANTHONY, Esq., Inspector of Local Fund Accounts, to the Accountant-General, dated Madras, 3rd February 1892.

I have the honour to submit the following report on my recent inspection of the Local Fund Accounts of the Ganjam district for the period extending from November 1890 to October 1891 inclusive.

I.—Grant I, Public Works.

2. *System of Working.*—The following irregularities appear in the system of working. It will be observed that many of these were noticed in the last report; and this may be partly accounted for by the fact that the Government orders passed on the last report (G.O., No. 1379 L. (Local and Municipal), dated 6th June 1891) had not been received in any of the offices concerned up to the time of the present inspection. But this, I submit, is not a sufficient reason for the recurrence of the more obvious of the defects reported on the last occasion which ought to have been removed directly on receipt of the report for transmission to Government.

(*a*) In both circles (Chicacole and Chatrapur) such work as is not done departmentally is given out to piece-workers, selected apparently by the overseers, though many of their agreements in the Chatrapur and all in the Chicacole circle are countersigned by the President. The agreements (which are duly stamped) did not specify the quarries of supply, and set forth only rates, so that it is impossible to tell, with reference to rule 77 (*a*), which of them in the Chatrapur circle may be signed by the Engineer alone. Some of these piece-workers work for long periods, yet security under rule 81 for the due performance of their work is seldom taken from them. An attempt at the tender system (rules 79 and 80) was made in the Chicacole circle; but the conditions as to security, &c., appear to have been too stringent to attract contractors in any numbers and the attempt was abandoned without any trial of more favorable conditions.

(*b*) Tools are still lent out to piece-workers in the Chatrapur range (see paragraph 2 (*d*) of last report), though no such practice appears in the Chicacole range. The Rs. 294-10-0 mentioned in paragraph 2 (*d*) of the last report as representing deposits for tools lent, remained in the Engineer's hands up to the date of inspection, instead of being sent to the treasury; and none of the tools retained by the then contractors, who have severed their connection with the Engineer, had till then been returned.

(*c*) On some few occasions, in the Chatrapur range, departmental labour has been used for the collection of metal; but in such cases no work abstracts were prepared as required by note 2 on form 25; nor, as an alternative, did the nominal muster rolls show separately the coolies employed upon each operation in order to admit of a comparison of the cost of their wages with the value of the work turned out by them—see paragraph 4 (*g*) (3) of last report.

(*d*) In the Chatrapur range final payments to piece-workers were wrongly made on miscellaneous receipt forms which have no provision for certificates of check-measurement—see paragraph 7 (10) of last report.

(*e*) In both ranges the mile-coolies' system prevails; but at least in the Chatrapur range sufficient control does not appear to be exercised over the metal used by these coolies, portions of which are sometimes spread without check-measurement.

3. *Supply of Funds*—(*a*) *Engineer's and Supervisor's Credits.*—The Engineer's and Supervisor's credits were not well regulated during the period under report as may be seen from the attached statements (enclosures 1 and 1-*a*).

The balances at the Engineer's credit at the end of January and February 1891 were abnormally large, the former more than sufficing for the whole outlay of the next month. Similarly the balance at the Supervisor's credit at the end of March 1891 sufficed for the *two* following months. The applications were fairly punctually submitted, but a delay of 24 days in the Supervisor's application for July remains to be explained.

The Engineer's payments during March, amounting to Rs. 31,471, were abnormally large as compared with the monthly average of Rs. 6,743. On the last two days of the month Rs. 20,427 were paid upon 191 vouchers, Rs. 2,730 of this amount having been paid *in cash*. It is only petty payments of less than Rs. 10 that the Engineer is empowered under rule 141 to make in this manner, and considering that the Engineer made all the 191 payments in camp, it is doubtful whether the vouchers can have been sufficiently scrutinized before payment.

(*b*) *Imprests.*—The imprests held were not as a rule materially in excess of the amount ordinarily allowable under the rules, viz., half the amount of average monthly expenditure on account of labour including task-work—please see attached statements (enclosures 2 and 2 *a*),—but in neither range were they recouped (see clause (5) of Government order on last report) by means of several cheques individually of small amount.

(*c*) The Engineer made payments himself on nominal muster rolls, notably in the months of March and November 1891. It is not intended under the rules that he should make such payments, and the fact of his having done so in large amounts shows either that his overseers' imprests are too small or that they are not sufficiently frequently recouped.

Engineer's Original Records.

4. The Engineer's and Supervisor's records were examined in detail for the months of December 1890 and March and August 1891 and they call for the following remarks. Minor defects have been recorded in the inspection notes left with the President, District Board:—

(i) *Supervisor's Records (Chicacole Circle)*—(*a*) *Contractors' Ledger.*—One balance of Rs. 53-3-8 has remained outstanding since 7th January 1891 without apparently any sufficient reason.

(*b*) *Road Metal Statements.*—The value of materials at site at the close of the year is not allowed for in making up the forecast estimates for the following year, so that, assuming that all these materials at site are used up during the following year, the value of the maintenance work done during that year will exceed the amount of the sanctioned grant for the year by the value of the materials at site; and for such excesses the District Board's sanction should be obtained.

(*c*) *Road Metal Rate Book.*—The rates do not include toll charges which are therefore separately allowed to the contractors, contrary to rule 100, although such practice was condemned in paragraph 63 of the Inspection Report for 1882-83.

(*d*) *Register of Estimates.*—Fourteen forecast estimates for the current year, submitted to the Chicacole Taluk Board on 4th September 1891, were pending sanction at the close of December. Similarly several estimates for new works and special repairs remain unsanctioned.

(*c*) No *Register of Buildings* in the Supervisor's charge (rule 58) has hitherto been maintained.

(ii) *Engineer's Records (Chatrapur Circle)*—(*a*) *Cash Book.*—(1) Entries relating to recoupments of imprests continued to be incorrectly made, though clear instructions on this matter had been given at the last inspection—see paragraph 4 (*b*) (6) of the last report,—nor were the imprest accounts properly examined before being incorporated in the cash-book.

(2) On examining the book on 5th January I found the postings a month in arrear. *i.e.*, none of December's transactions appeared in it and the same delay seems to have occurred *five* times during the year. Considering that the cash-book is intended to be written up *concurrently with the transactions* (see note 2 on the form), this was a serious defect—see also paragraph 4 (*b*) (16) of the last report.

(3) The defects noted in paragraph 4 (*b*) (5) and (7) of the last report were allowed to continue.

(*b*) *Imprest Accounts.*—(1) The revised form has not yet been introduced—see paragraph 4 (*c*) (3) of last report.

(2) Large arrear payments were made during the current year, some of them relating to December 1890 and January 1891.

(3) Recoupments were generally made in the Camp office before examination of the accounts by the accountant, and mistakes subsequently discovered in the totals show that the overseers neglected to verify their balances before despatching their accounts.

(4) Amounts disallowed were wrongly regarded as increases to the imprests; they should have been debited as miscellaneous advances and a miscellaneous advance register should have been opened for this purpose—see paragraph 4 (*c*) (4) of the last report.

(5) The defects noted in paragraph 4 (5) and (6) were allowed to continue.

(*c*) *Adjustment Book.*—(1) Some of the entries were due to mistakes left undetected by both the accountant (because the estimates and duplicate bills were retained by the Engineer in camp) and the audit clerk (though the abstracts of sanctioned estimates had been furnished him); others were due to irregularities in the original classification—see paragraph 4 (*m*) (4) of last report.

(2) The defect noted in paragraph 4 (*d*) (3) of the last report continued.

(*d*) *Contractors' Ledger.*—(1) Outstanding balances of more than three months are still left unexplained, and the defects noted in paragraph 4 (*f*) (7) and (8) of the last report still continue.

(2) The outstandings were very large, aggregating Rs. 8,960, and some date as far back as March 1890—see also paragraph 4 (*f*) (10) of last report.

(3) Check-measurement appears sometimes to have been inordinately delayed. One work for instance (viz., construction of road from beyond the Mahendrathama bridge to Goppili *vid* Mandasa) appears to have been paid for only on overseer's measurements since 1887.

(*e*) *Road Metal Statements.*—(1) Form 25 is not always submitted with the vouchers, and to avoid detection of delays in their submission, the overseers frequently omit to date both statements and vouchers. The late submission of those statements prevented their check by the accountant either with the original bills which had been sent on to the audit office or with the duplicates which the Engineer retained in camp—see also paragraph 4 (*g*) (4) of last report.

(2) The defects pointed out in paragraph 4 (*g*) (5) and (6) of the last report continued, and a statement similar to that printed on page 9 of that report has been attached to the inspection notes.

(3) Collections of metal paid for on contract certificates were not sometimes traceable in the road metal statements, and collections disallowed by the Engineer were wrongly shown in form 25.

(4) No steps have yet been taken to investigate the apparently excess payments for spreading work indicated in paragraph 4 (*g*) (15) of the last report—see also clause 19 of the Government order thereon.

(*f*) *Road Metal Rate Book.*—(1) The defect noted in para 4 (*b*) (3) continues.

(2) The book appears always to have been with the Engineer in camp, and the accountant therefore had no opportunity of checking the rates entered in the bills paid.

(3) The position and distance of each quarry from the road are not indicated.

(4) Cartage continued to be paid, not according to *actual* leads (see paragraph 4 (*g*) (7) of last report), but at the rate of two annas for every mile or fraction of a mile in excess of *two furlongs*.

(5) The rates do not include charges for tolls as they should (rule 100), and these latter are therefore paid separately.

(6) Some quarries mentioned in the contract certificates are not traceable in the road metal rate book.

(*g*) *Measurement Books.*—(1) Notes 1 and 7 on the form had not been sufficiently attended to.

(2) The defects noted in paragraph 4 (i), (2) (3) and (4) of the last report still continue.

(3) The measurements relating to departmental labour never appear to have been checked by the Engineer.

(4) The measurement sheets do not appear to have been used by the Engineer (rule 91) for check measurement.

(*h*) *Register of Estimates.*—(1) No estimates for new supplies of tools and plant appear in this register, nor were copies of the sanctioned abstracts of these either forwarded to, or called for by, the Audit office (rule 61).

(2) Estimates for the current year continued to be submitted till November last, and two cases occurred of a delay of more than six months in sanctioning these estimates. It is such delays that lead to hurried payments at the close of the year.

(3) No working estimates for maintenance works are submitted under clause 2 of rule 38 for the sanction of Local Boards.

(4) No completion certificates were either forwarded to, or called for by, the Audit office for works completed during the period under inspection.

(*i*) *Register of Allotments.*—The defect noted in paragraph 4 (*k*) of the last report still continues.

(*j*) *Work Abstracts.*—(1) The defect noted in paragraph 4 (*l*) (2) of the last report still continues, causing unnecessary labour in the Engineer's office.

(2) Mistakes in carrying forward the monthly balances have been noticed, and explanations called for.

(3) Similarly errors in postings were noticed leading to mistakes in balance which seem never to have been discovered.

(4) The instances adduced in the inspection notes show that these abstracts were quite unreliable for purposes of check, and that at least in one case an apparently false measurement was entered by an overseer in a nominal muster roll and was left undetected—see cash-book voucher 121 for March 1891.

(*k*) *Register of Works.*—(1) Petty supervision and contingencies were sometimes shown, and it was therefore difficult to ascertain, without reference to the vouchers themselves, whether the District Board's sanction was necessary, under the latter part of rule 53, for any expenditure debited to this head.

(2) Supervision charges appear sometimes to have been passed for months in which no work was performed.

(3) The irregularity noticed in paragraph 4 (*m*) (4) of the last report was again noticed in the period under inspection.

Engineer's Compiled Accounts.

5. *Engineer's Compiled Accounts.*—Not punctually submitted on the whole as may be seen from attached statement (enclosure 3), which shows that they were

greatly delayed sometimes, particularly in the case of the supervisor's accounts *for a month and more.*

6. These accounts were examined in detail for the months of December 1890, March and August 1891, and generally for the whole period. They call for no special remarks.

The figures of the several months under report were found to agree with those appearing in the Local Fund Treasury accounts.

7. *Vouchers.*—The following remarks are called for in connection with the vouchers submitted. Minor defects have been recorded in the inspection notes:—

(i) *Chicacole Circle*—(*a*) *Nominal Muster Rolls.*—The pay of maistries is wrongly omitted from the comparison of cost of labour with the value of work done. If it were included (as it should be) the work would be shown sometimes to have been extravagantly performed. Instances have been given in the inspection notes.

(*b*) The pay of maistries was drawn on acquittance rolls instead of nominal muster rolls, and on comparison of these with the work vouchers to which they related, it appeared that maistries had been paid when no work had been turned out during the month on the particular work against which their pay had been charged, *i.e.*, that they had been paid for superintending nothing.

(ii) *Chatrapur Circle*—(*a*) *Nominal Muster Rolls.*—(1) The defects noticed in paragraph 7 (1) and (2) of the last report still continued; as also those in paragraph 7 (6) and (7) in a few cases.

(2) The defect noted in sub-paragraph (1) (*a*) above was noticed in this circle also.

(3) The *original* muster rolls were not submitted to the Audit office as they should have been.

(4) Large payments are made for "petty repairs" without sufficient description of the nature of the repairs to admit of any check over the payments.

(5) Long delays in payment were noticed, wages for November 1890 having in some cases been made in March 1891.

(6) (*a*) Vouchers for spreading metal did not always show the particular miles on which the spreading was executed to admit of the quantity spread being checked with the corresponding entry of issue in the road metal statement. Again in other cases spreading work appeared from the vouchers to have been executed on miles on which the road metal statement showed no balances. These charges, unless satisfactorily explained, should be recovered from the overseers concerned.

(*b*) *Contract Certificates.*—(1) Contract rates were neither communicated to, nor asked for by, the Audit office, which therefore could not exercise any efficient check over these vouchers—see paragraph 7 (9) of last report.

(2) The descriptions of work shown in these vouchers could not be readily checked with those shown in the abstract estimates.

(3) With reference to paragraph 7 (15) of last report, no portion of the Rs. 580-12-0 therein mentioned has yet been recovered from the contractor in question.

(4) Quantities shown as spread in contract certificates did not sometimes appear as issues in the road metal statement.

(*c*) With reference to paragraph 7 (18) of last report, and to G.O., No. 2795 L., Mis., dated 30th October 1890, quoted therein, no portion of the halting allowance overdrawn by the Engineer has yet been recovered from him. I understand that that officer is about to make a further representation on the subject.

(*d*) No efficient check appears to have been maintained over the famine metal made over to the Engineer in 1889, some of which I understand still remains unused. An account of it should now be prepared from the original documents showing the quantities on each mile taken over the quantities spread (the numbers of the vouchers for spreading being quoted), and the balances in hand on 31st March next, which balances should be verified.

8. *Schedule of Rates.*—The Chicacole Circle schedule for 1891–92 was submitted 1 month 7 days late and was sanctioned only by the District Board instead of by the Taluk Boards as well. That for 1892–93, due on 1st October last, had not been submitted up to the end of December. The Chatrapur Circle schedule for 1891–92 was submitted 8 months and 20 days late and was similarly sanctioned only by the District Board. That for 1892–93 had not been submitted up to 26th January.

9. *Returns of Tools and Plant.*—The Chicacole Circle return for 31st March was submitted more than 5½ months late. The tools in the overseer's hands were not verified either on this occasion or on the submission of the return for 30th September. In the Chatrapur Circle the daily return (form 31) was not maintained, and the monthly return was maintained in a wrong form. The half-yearly return for 31st March was submitted nearly 2½ months late.

10. *Audit work.*—The audit work calls for the following remarks:—

(1) *Audit Registers.*—None of these bear any evidence of the Treasury officer's scrutiny, nor even the audit clerk's initials. In the contingent audit register the sanctioned allotments are not recorded in the proper pages at top to admit of check against charges in excess of such allotments, nor have progressive totals been made for purposes of such check, nor have the totals of the year been agreed with those in the Treasury account. The travelling allowance register is unbound and in manuscript (see rule 182), and the payments have not been checked against the sanctioned allotments.

(2) *Result Statements.*—The issue of these was grossly delayed as may be seen from enclosure 3, and their return from the offices of the Engineer and Supervisor has been equally delayed. Up to date of inspection the last statement returned by the Engineer and Supervisor were those for *February 1891*, but the Supervisor still had in hand the statement for *December 1890 and January 1891*. But worse than even this a comparison of the dates of issue of the result statements with the dates of the transmission of the Treasury accounts to my office shows that these accounts were sent months before the vouchers had been audited, and that the certificates affixed to every monthly account stating that the figures shown therein are *audited* figures was not in accordance with the facts.

(3) *Objection and Adjustment Books.*—Column 3 of the former does not show amounts, and thus there is no connection between the two, nor is it possible to show monthly (as intended) in the objection book the outstanding balance of objections under Grant I.

The statement of outstanding objections prepared by picking out the items against which no note of adjustment has been made in the objection book and capable of no independent check shows the total outstandings on 31st October 1891 at Rs. 2,317–0–2, which amount exceeds by Rs. 2,074–9–6 the outstandings found at the last inspection, *i.e.*, the amount has increased more than nine fold during the last year. The oldest of the objectionable items dates back to May 1889, and Rs. 1,676–4–0 relate to the accounts of 1890–91.

II.—Miscellaneous Receipts.

11. *Check of Receipts.*—The following remarks are called for in connection with the check of receipts:—

(*a*) *House-tax.*—The form of house-tax demand register, Chatrapur Union, is not that prescribed by G.O., No. 461 L. (Local and Municipal), dated 3rd March 1891, but as it gives more details I would not suggest its discontinuance. The Unions in the Berhampore Taluk Board have not yet sent in *any* demand, collection and balance statements though two reminders have been sent them by the Audit office. No arrear demand, collection and balance statements have been received from any Union.

(*b*) *Tolls.*—The demand, collection and balance statement is not kept in the proper form in the Audit office and does not show dates of receipt of kists due. No serious delays in payment, however, appear to have occurred during the current year. Of the net arrear balance of Rs. 2,679 as shown in paragraph 19 of the last administration report, only Rs. 354 have been collected, and the balance would seem to be irrecoverable.

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(*c*) *School-fees.*—An appreciable falling off under Middle and Primary School portion of this item of revenue appears in the current year's account as compared with the estimate. It is the latter, however, that seems to be at fault.

(*d*) *Sale-proceeds of Books.*—*Plus* and *minus* memoranda are not furnished to the Audit office for application of the necessary check. The stock of books in the hands of Inspecting Schoolmasters appears never to have been verified.

(*e*) *Choultry, Market, Ferry, Grass, Fishery, &c., Rents.*—The muchilikas in connection with all these are lodged in the offices of Taluk Boards and were therefore not available for check. The statements required from Local Boards are frequently delayed, and several (particularly from the Berhampore taluk) are still due. It appears, from a statement prepared last August in the President's office, that Rs. 8,590–5–1 out of the outstandings on account of fishery and ferry rents are about to be written off as irrecoverable.

(*f*) *Bungalow Fees.*—The fees paid into the Chatrapur travellers' bungalow are sometimes much less than they should be, and I am not aware that the deficiencies have ever been recovered.

12. *Submission of Accounts.*—Punctually submitted on the whole as may be seen from attached statement (enclosure 3) except the account for March which was delayed 11 days.

13. These accounts were examined in detail for the months of December 1890, March and August 1891, and generally for the whole period.

14. *Vouchers.*—The vouchers submitted call for the following remarks:—

(*a*) They are not handed over to the Audit clerk as soon as they have been received, or, in the case of District Board vouchers, as soon as they are paid [Civil Account and Audit Rule III (2)], but are sent him only at the close of the month to which they relate, which of course greatly impedes his work.

(*b*) Under chapter I, rule 3, and chapter II, rule 5 of the Civil Account and Audit Rules, Presidents of Local Boards should sign all *orders of payment* against the funds of their Boards; but this is not done in very many cases, and yet (chapter II, rule 1) the Treasury officer's pay bills without such orders. I would ask for instructions as to how far G.O., No. 2199 L. (Local and Municipal), dated 26th September 188[illegible], is intended to modify the rules above quoted.

(*c*) In the case of such bills as are signed by Presidents it frequently happens that when their orders involve the payment of more than Rs. 20, the orders do not bear receipt stamps.

(*d*) Vaccinators are paid on *acquittance rolls* (instead of *establishment bills*, with the proper certificates attached) signed by Treasury officers instead of the Deputy Inspector of Vaccination (see appendix to Civil Account and Audit Rules), and these rolls are frequently in manuscript.

(*e*) Similarly salary-results schoolmasters are also paid on acquittance rolls signed only by Treasury officers instead of on establishment bills signed by the Managers.

(*f*) Scavengers are paid in the same way, and their marks (for they cannot sign) are frequently left unattested.

(*g*) No action appears to have been taken regarding any of the defects pointed out in paragraph 13 (*f*) to (*l*) of the last report, the reason alleged being that the Government order on the report (dated 6th June 1891) has not yet been received, but this reason is obviously insufficient.

(*h*) With reference to paragraph 14 (*b*) of the last report, the audited statement of famine expenditure, prepared last October, shows that Rs. 81,003–1–6 were spent against a sanction of Rs. 70,000. The excess expenditure would seem to require the sanction of Government.

15. *Audit Work.*—The audit work calls for the following remarks:—

(1) *Audit Registers and Vouchers.*—See paragraph 10 (1) above. Several additions and corrections had to be made in the establishment audit register during inspection, and no notes were found in this register explaining excesses over monthly budget sanction, nor indeed have any of these excesses yet been inquired into. Frequently no monthly totals were made.

No audit enfacements (whether of classification or admission or objection) appear on any vouchers since March 1891 saving a few on which a blue pencil note "objected to" (without either reasons or initials) has been recorded. The Treasury officer's initials as Audit officer are entirely wanting.

In fact all the work of record of audit appears to have been slurred over, nor is this to be wondered at when, as I learn, the present assistant audit clerk, an inexperienced boy, has, since his appointment on 11th November last, had to write up the registers for all the grants from April 1891. Such audit unsupervised is manifestly not of much value.

(2) *Result Statements.*—These also [see paragraph 10 (2) above] were most seriously delayed, as may be seen from enclosure 3 attached, the delay being generally one of several months. Chapter VIII, rule 3 of the Civil Account and Audit Rules requires that they should be returned by the Presidents of Local Boards *within a week of receipt*, yet the Parlákimedi result statement for July despatched on 19th November 1891 had not been received back up to date of inspection.

(3) *Objection Book and Adjustment Register.*—The balance of objectionable items on 31st October 1891 amounted to Rs. 1,632-11-0, of which Rs. 1,077-6-3 appertained to payments made more than six months previously. The oldest of these are the following which still remain unsettled :—

Voucher No. 46 of January 1889, Rs. 2-8-0 overpaid to Sholabaggipeta Primary Result Grant school. Payments have since been made to this school when this amount might have been recovered.

Vouchers Nos. 155 and 156 of March 1889, Rs. 2-10-7, charge allowance overpaid to Mr. Paul, Hospital Assistant, Ichápur (since transferred).

Voucher No. 162 of December 1889, Rs. 2, sweeper's pay, Parlákimedi taluk, overpaid. No explanation offered for delay in recovery.

Vouchers Nos. 80 and 709 of March 1890, Rs. 1-3-0, Ichapur Union contingencies. Vouchers wanting. It is not understood how these payments were made without vouchers.

16. It will be seen from the above remarks that the work both in the Engineer's and in the Audit office has been unsatisfactorily performed, and this is the conclusion that has been generally arrived at in previous reports.

The reason for this in the Engineer's office appears to be largely due to the fact that the Engineer makes payments upon bills in camp without any scrutiny by Accountant, retaining the schedule of rates, the road metal rate book, the sanctioned estimates, and the duplicate bills permanently in camp. The Accountant thus becomes only a recorder of transactions and is not in a position to perform the duties required of him under rules 208 and 209, and few vouchers therefore bear his signature (as required) in token of having checked them. The Engineer has only a clerk and a draftsman to help him, and the condition of his original records and vouchers shows that such an arrangement does not work satisfactorily.

The defects in the audit office seem to be chiefly due to the Audit clerk's deputation to other duties for several weeks and to the frequent changes in the appointment of assistant audit clerk. The audit clerk also complains of overwork, though I hardly think the work, when once brought up to date, particularly in the matter of outstanding objections, need be too much for two efficient men. But to bring the work up to date, it may be necessary to employ a third clerk temporarily.

No. L.F.D.-481.

Forwarded to the Chief Secretary to Government, Local and Municipal Department, through the President, District Board, Ganjam.

Fort St. George,
15*th February* 1892.

(Signed) T. W. RAWLINS,
Accountant-General.

5/3287

No. 995.

Submitted with an extract from the District Board's resolution and a memorandum of explanations.

Memorandum of Explanations.

(1) *Grant I—Public Works—Paragraph* 2.—(*a*) The specification of quarries would not, as far as I can see, in any way assist to ascertain the value of the contract. The form of agreement has no column to show quarries. If it is required to find out the value of the work stipulated, the rates entered, multiplied by the quantities, will give it. Piece-work is defined to be that which involves the payment for work done at a stipulated rate *without reference to a total quantity* or particular time. This being the case, no fixed value can be attached to any such agreement. The value being indefinite, it was thought better in most cases to obtain the President's countersignature. The use of the piece-work agreement form is sanctioned in Revenue Board's Proceedings, dated 5th March 1884, No. 752.

As there is no reference in the agreement to quantity or particular time and as it may be put an end to at the option of the Engineer, it does not seem necessary to take security under rule 81.

The tender system does not seem to suit well for maintenance works. These works are small and scattered over the whole district, and wealthy contractors do not therefore care to accept them. Further, the rates in force in this district are too low to leave any margin for competition.

(*b*) Under G.O., No. 23 L., dated 7th January last, tools may be lent to petty contractors and piece-workers. Local Fund Supervisor complains of the difficulty in proceeding with works for want of contractors who can work without a loan of tools. As regards the deposits for tools lent, the Local Fund Engineer explains as follows :—"So remained, because it was not known what else should be done with the money, more especially as the deposits were originally returned to the Engineer by the Treasury. It was also kept on the chance of the piece-workers returning the tools with them and claiming their deposits." This explanation seems hardly satisfactory. The deposits were not returned by the treasury. The Engineer himself withdrew them lest they would go to Government credit by lapse of time. He should have asked for instructions if he is not aware of what he should do with the money. The deposits were taken 3 or 4 years ago and it was quite time to finally adjust the amount to the proper head.

(*c*) The Local Fund Engineer should not have employed departmental labour for the collection of metal, as it is necessarily more costly, and when he did so, he should have maintained the accounts prescribed by the rules.

(*d*) Local Fund Engineer promises to discontinue the practice.

(*e*) Local Fund Engineer asserts that no material was ever used before it was first measured by the overseer and billed for.

Paragraph 3.—(*a*) The delay in the submission of the Supervisor's credit application for July has been explained to be due to the trial of the tender system interfering with his usual arrangements for the collection of metal.

On receipt of the Government Order on the inspection report for December 1887 to December 1888, the Engineer was directed to see that disproportionately large expenditure is not incurred at the end of the year. He was also instructed to abstain, as far as possible, from drawing money for payments to coolies and to recoup overseer's imprests more frequently to avoid any such necessity. Engineer explains that "these cash payments were made in clearing off arrears and under the circumstances that they were large had to be made by the Engineer." He should not have allowed arrears to accumulate. Coolies' wages should, under the existing orders, never be allowed to be in arrear for more than a month and a-half.

(*b*) Recoupment of imprests by means of a number of cheques for small amounts seems only to be necessary if so desired by imprest holders; otherwise it is mere waste of paper, labour and money, for the whole imprest (calculated at one-third of a month's average expenditure) is generally paid off in a few days.

(*c*) The imprests are not too small—*vide* Inspector's remarks in paragraph 3 (*b*), and the Engineer states that they are recouped as soon as and as often as the accounts thereof are successively received.

4. (*d*) Forecast estimates had to be sent back to the Supervisor for revision, and, when they were re-submitted, they were sanctioned; the estimates for special and new works were not sanctioned for want of funds.

(*e*) Since opened.

II. Engineer's Records.

4. (ii) (*a*) *Cash Book.*—(1) Engineer states that the imprest accounts are examined before recoupment.

(2) Local Fund Engineer states that it was only in the month preceding that in which the Inspector of Local Funds Accounts arrived here that the transactions were not entered at the time of their occurrence. It seems, however, impossible to write up the cash book daily as transactions occur unless the Engineer carries the book with him into camp or makes all payments at head-quarters.

(3) The Government Order on previous inspection report went astray and no copies were received until after the subsequent inspection.

(*b*) *Imprest Accounts.*—(1) The Engineer promises to introduce revised form during current year.

(2) The dues of December 1890 and January 1891 were allowed to remain unpaid until 1891–92, probably owing to want of funds.

(3) Engineer states that he himself examines these accounts and

(4) Promises to open the register.

(5) Due to the orders of Government on the last inspection report not having been received in time.

(*c*) *Adjustment Book.*—(1) and (2) No explanation.

(*d*) *Contractor's Ledger.*—(1) The Local Fund Engineer calls the contractor's ledger a "piece-worker's account" and considers this sufficient to dispense with the necessity for explaining outstanding balances in which he is no doubt wrong.

(2) Local Fund Engineer explains as follows:—"Mostly in case of running works, *i.e.*, works still in progress, and in such cases balances on bills must continue until completion of work; by far the larger proportion on bills of comparatively recent date and such outstanding from prior to March 1891 very few indeed."

(3) Not admitted by the Engineer who asserts that he frequently examines all works.

(*e*) *Road Metal Statements.*—(1) Overseers warned.

(2) The differences are attributed by the Local Fund Engineer to changes in quarries and to reductions owing to bad material.

(3) "Very few such cases and due to mistakes."

(*f*) *Road Metal Rate Book.*—(2) The Engineer is responsible for the accuracy of the rates allowed to contractors, and it is therefore of no moment whether the road metal rate book is in camp with the Engineer or with the Accountant at head-quarters.

(3) The distances from the quarries to each mile of road are given, and the Engineer thinks that it is all that is necessary.

(4) Local Fund Engineer explains that "cartage is paid at the usual and sanctioned rates of the district, viz., at 2 annas per mile or fraction of a mile over 2 furlongs. And in practice, as can easily be proved, no more material can be carried in one day where the distance of carriage is half a-mile only than in the case where it is a full mile."

(5) Toll charges are certainly included in the rates allowed to contractors. Local Fund Engineer and Supervisor will be instructed to revise the road metal rate book and to include toll charges under "Carriage."

(6) Local Fund Engineer admits that this was the case in one instance—since rectified. He says that the distances to the quarries in addition to work done are always checked by him.

(*g*) *Measurement Books.*—(1) and (2) No explanation.

(3) No explanation furnished by the Local Fund Engineer.

(4) Local Fund Engineer says, "No, because they are not the original documents. Check is therefore always made with the measurement books themselves and the measurement sheets accompanying bills are corrected therefrom.

(*h*) *Register of Estimates.*—(1) An omission.

(2) Estimates must be submitted at any time when necessity arises and they cannot be sanctioned unless funds are available.

(3) Local Fund Engineer explains the omission on the ground that they never are and never can be strictly adhered to, nor can they reasonably be expected to be. This is no doubt true of most maintenance work which consists of purely "petty repairs," but occasionally some substantial renewals are made from maintenance grant and for such forecast estimates should be submitted.

(4) An oversight.

(*j*) *Work Abstracts.*—(4) "No, not clearly a false measurement, but, on the contrary, from the muster rolls and statement in question clearly a clerical mistake."

(*k*) *Register of Works.*—(1) "There are no columns in the form of register as it now stands for showing them separately. Fresh columns will be inserted to enable this being done in future."

(2) "No, but work was none the less in progress, though not any paid for during the time."

(3) "The irregular debits were due to wrong entries, but were not made as a matter of convenience pending preparation of estimates."

Paragraph 5, *Engineer's Compiled Accounts.*—The Local Fund Engineer and Supervisor should submit their accounts punctually and they have been often directed to do so.

Paragraph 7, *Vouchers.*—(i) (*a*) The pay of maistries cannot properly be included in the comparison of cost of labour with value of work as the maistry not only controls labour but attends to various other works, such as avenues, collection of road metal, inspection of quarries, &c.

(*b*) Maistries are not mere headmen of gangs paid at so much per day to show them in nominal muster rolls. They are temporary servants paid for the month and as such payment on acquittance rolls seems to be far more appropriate.

It is a mistake to suppose that maistries are paid for superintending nothing when the work they are supposed to be superintending is not paid for wholly or in part. It seems, however, desirable to show in the acquittance roll the amount of work done during the month, whether paid for or not.

(ii) *Chatrapur Circle.*—(*a*) (2) Please see explanation given above.

(3) "No, and never have been because they are always in a more or less dilapidated condition.

(4) "*Bona fide* quantities and rates cannot be given in such cases, viz., patching here and there by the road coolies in filling hollows, touching up the sides and slopes in odd places, of which no regular account can possibly be kept."

(6) (*a*) Details are not shown as there is no room for such in the abstract form itself. The discrepancies noticed are due to mistakes."

(*b*) (1) Contract rates are always rates sanctioned in the schedule of rates, of which a copy is supplied to the Audit office by the Engineer. The communication of rates for each contract is therefore not necessary.

(2) This cannot be helped as the abstract estimate only shows in the sub-heads of an estimate whereas contract certificates show the several divisions of each sub-head. For instance, metalling is a sub-head in the estimate. The bills show collection, carriage and consolidation separately.

(3) "Because work not finished yet and it is not improbable that the whole will be wiped out on completion of the work."

(4) Oversight.

(*d*) The Local Fund Engineer says that "the quantities of such material taken over are of course known and the quantity used therefrom can easily be ascertained from the bills wherein the cost of carriage thereof is shown. But of course no entirely separate or exclusive accounts of such materials were maintained." It seems, however, desirable that he should nevertheless maintain such accounts.

Paragraph 8.—Schedules for 1892–93 are called for.

Paragraph 10.—The explanations given below are those furnished by the Treasury Deputy Collector :—

(1) The omissions pointed out have since been supplied. They were due to special circumstances which happened during the period—please see paragraph 16 of the Inspector's report. Besides the extra work which the Audit Department had to do in connection with famine, the audit clerks had to go out on census duty for reconciling differences between the Huzur and some Taluk officers' accounts, which was necessary to prepare the famine statement called for by the Accountant-General, and for the inspection of Union accounts. The audit clerk was thus absent from head-quarters for weeks together, and the assistant clerk being a new man could not do anything during the head clerk's absence. The work was thus at a standstill for some time. Unfortunately changes in the assistant audit clerk's post were not also unfrequent to put the department to some additional inconvenience. By the time the audit clerk returned to head-quarters, annual accounts were due and he was engaged for some time in the preparation of those accounts. Thus all the current work fell into arrear and the pressure of work during the period was so great that it was hardly possible, though the clerks were made to work both day and night to complete the audit of the vouchers of all grants and postings up to October 1891, up to which period the Inspector wanted to examine and to prepare the statements required by him for inspection. I beg to mention here that during the whole period of inspection and for some period afterwards the audit clerk was seriously ill as the Inspector was personally aware, and I have no doubt to attribute this to the hard work he was put to. The audit work is of a very tedious nature and, as is now demanded by the Inspectors, is much more than two persons can perform. The Accountant-General has, however, of late been pleased to take into consideration the matter of strengthening the department and to recommend to Government for a permanent third clerk. If the recommendation be approved of, the difficulties now experienced would, it is hoped, cease to exist, provided that the clerks are not changed and the audit clerk is relieved of the Union inspection. The bound travelling allowance register was not received from Messrs. Carmel and Co. in time and a manuscript register was therefore opened.

(2) *Result Statements.*—"The delay in the issue of the result statements was due to the circumstances explained in my reply to para. 10 (1) above and was unavoidable.

With regard to the remark on the audit certificate on the ground that vouchers were audited some time after the submission of the accounts, I have to state that the practice prevailing in this district for a long time was to first include in the accounts the amounts of vouchers submitted by the Engineering Department and then auditing the vouchers as early as possible. This was never objected to. This is not a discovery of a new irregularity as the Inspector calls it, but it is a practice long known to the Accountant-General's office to have existed in this as well as in other districts—*vide* Accountant-General's circular No. 2, dated 13th November 1891. It was not therefore understood until recently that the figures in the accounts submitted were taken to be unaudited. There was no intention (or motive for it) of misrepresenting facts by the certificate signed in the accounts but from ignorance as to correct procedure. If this was known to be objectionable, the account would have been submitted with the certificate unsigned as is now done under verbal instructions of the Inspector, since it is a plain fact that auditing of vouchers before submission of accounts without prolonging the date of despatch is a physical impossibility for the inadequate staff as it now stands.

(3) *Objection and Adjustment Books.*—"In the objection book (printed and bound) obtained from Messrs. Carmel and Co., there is no money column provided in column 3 and the amounts objected to were therefore shown in column 4, and the adjustment subsequently made is noted in the "remarks" column against each item, so that there is connection between the two books. Column 3 is now split up for showing money and ruled. The difficulty pointed out in picking out unadjusted items will still exist even though the figures are shown in column 3, as the adjusted and unadjusted amounts will appear in that column. The only means by which to save this difficulty is to provide separate columns, namely (*a*) amount adjusted and (*b*) amount still outstanding. Instructions are solicited on this point. The cause for large amounts appearing under objection was due to the Engineer having kept back vouchers for large amounts until called for in the objection statements. They have since been submitted and the amounts are being removed from objection.

Paragraph 11 (*b*).—The balance is not entirely irrecoverable. Part has since been recovered.

(*d*) *Plus* and *minus* memorandum will be furnished to Audit office and the Sub-Assistant Inspectors requested to verify stock in hand with Inspecting Schoolmasters.

Paragraphs 14 *and* 15.—The explanations are those furnished by the Treasury Deputy Collector.

Paragraph 14, *Vouchers* (*a*).—"Now they are handed over to the audit clerk in two or three batches before the close of the month, though not as required by the rules, which is found difficult to be carried out. This difficulty seems to exist in other districts also and the matter will be dealt with in a separate communication."

(*c*) "The Presidents have been requested to affix stamps invariably when the 'pay orders' exceed Rs. 20."

(*d–f*) "Under the taluk payment system prevailing in this district from a long time the pay of these establishments is disbursed by the Sub-Treasury officers on acquittance rolls. As payment of scavengers is disbursed by Sub-Treasury officers drawing good pay, it was not thought necessary that their marks should be attested by witnesses. This will be done in future."

(*g*) "The reason would have been obviously insufficient had a copy of the Inspector's last report on the audit work been sent to the Audit office."

Paragraph 15.—(1) The omissions pointed out are being supplied. They were due to the circumstances explained in the reply to paragraph 10. The corrections noticed were due to want of experience by the assistant clerk who posted the bills and the hurried manner in which the work was done. Causes of excess have since been found out and necessary notes made in the registers. The omission with regard to audit enfacements was due to pressure of work. Hitherto it was not customary to note reasons of objection in the audit enfacements or to obtain Treasury officer's initials thereto. Since the receipt of Accountant-General's circular No. 2, dated 13th November 1891, the audit enfacements are being noted simultaneously with the audit and initialled by the Treasury officer.

The statement of the assistant audit clerk that he wrote up the registers of all grants since 11th November is not true. His predecessor wrote up the registers of all grants for April, May and June except contingent bills, the register for which was not received from Messrs. Carmel and Co. up to October 1891.

(2) *Result Statements.*—My reply to paragraph 10 (2) applies equally to this also.

(3) *Objection Book and Adjustment Register.*—"The amounts of vouchers 46 of January and 155 and 156 of March 1889 have not yet been recovered. The President, Taluk Board, Berhampore, has again been requested to take steps for their early adjustment. The Taluk Board President, Parlákimedi, has since furnished authority for the amount of voucher 162 of December 1889. The amount of voucher No. 80 of March 1890 has since been adjusted on voucher being supplied, and correspondence is being made regarding voucher No. 719 of that month."

The Treasury officer has spared no pains in trying to supervise the audit, and has effected considerable improvement.

Chatrapur,
25*th June* 1892.

(Signed) E. C. JOHNSON,
President, District Board, Ganjam.

4

Enclosure.

Extract from the Proceedings of the District Board, Ganjam, at a meeting held on Saturday the 28th May 1892 at 3 P.M. in the Collector's office at Chatrapur.

* * * * * *

20. Read inspection report of the Local Fund Accounts of the Ganjam district for the period extending from November 1890 to October 1891.

Explanations submitted by the following officers to the remarks in the above report:—

President, Taluk Board, Parlákimedi, No. 474–50, dated 19th March 1892.
Do. do. Berhampore, No. 136-A, dated 16th March 1892.
Do. do. Goomsur, No. 263, dated 17th March 1892.
Do. do. Chicacole, No. 310, dated 22nd April 1892.
Local Fund Supervisor, Chicacole, No. C-22, dated 27th March 1892.
Do. Engineer, Chatrapur, No. 177, dated 28th May 1892.
Treasury Deputy Collector, Chatrapur, dated 29th April 1892.

Resolution.—The report and replies will be forwarded to Government.

* * * * * *

(Signed) E. C. JOHNSON,
President, District Board, Ganjam.

Order—dated 31st August 1892, No. 1997 L., Local and Municipal.

Recorded, with the following remarks:—

(1) The explanations furnished by the President on paragraphs 2 (*a*), 3 (*b*), (4) and (6) (*a*), 7 (ii) (*b*) (1) and (2), 10 (3) and 14 (*a–f*) of the inspection report, will be referred to the Accountant-General for remarks.

(2) The Accountant-General's attention is drawn to the President's remarks on paragraphs 2 (*e*), 3 (*c*), 4 (ii) (*a*) (1), 4 (ii) (*d*) (2) and (3), 4 (ii) (*h*) (2), 4 (ii) (*k*) (2) and 7 (ii) (*b*) (3) of the inspection report.

(3) The Engineer's credits should be more carefully regulated in future.

(4) The outstanding balance of Rs. 53-3-8, referred to in paragraph 4 (i) (*a*) of the inspection report, should be adjusted without further delay.

(5) The value of materials at site at the end of the year should be allowed for in the forecast estimates for the following year.

(6) Steps should be taken to ensure the correct record in the cash-book of the entries relating to recoupment of imprests.

(7) The Engineer should be required to examine the accounts carefully before recouping the imprests of overseers.

(8) The defects noticed in the adjustment and measurement books should be rectified without delay.

(9) Steps should be taken for the correct preparation of the work abstracts.

(10) The delay in the recovery of the excess halting allowance drawn by the Local Fund Engineer is very unsatisfactory. The amount should be recovered forthwith. The Engineer may afterwards submit any representations that he may wish to make on the subject.

(11) A schedule of rates should be prepared for each taluk and be sanctioned by the Taluk Board concerned, in accordance with Rule 1 of the rules for the guidance of Taluk Boards in account matters, issued in G.O., dated 3rd March 1891, No. 461 L., and the punctual submission of this return should be insisted on.

(12) The return of tools and plant should be punctually submitted, and the balance of tools with the overseer should be verified at more frequent intervals.

(13) The Chairmen of the Union Panchayats in the Berhampore taluk should be called upon to explain the delay in furnishing the demand, collection and balance

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statements of house-tax, and arrear demand, collection and balance statements should be called for from the several Unions in the district.

(14) The circumstances under which such a large sum as Rs. 8,590–5–1 has become irrecoverable under fishery and ferry rents and has now to be written off the accounts, should be fully explained.

(15) The President is requested to state why the whole amount of the fees due for the occupation of the Chatrapur travellers' bungalow has not been recovered.

(16) The separate communication referred to in the explanation on paragraph 14 (*a*) of the inspection report is awaited.

(17) With reference to paragraphs 4 (ii) (*f*) (4), and 14 (*b*), (*c*) and (*h*), of his report, the attention of the Inspector of Local Fund Accounts will be drawn to G.O., dated 22nd February 1892, No. 475 L., G.O., dated 21st February 1890, No. 383 L., G.O., dated 9th April 1892, No. 348 R., communicated with G.O., dated 23rd May 1892, No. 1226 L., and G.O., dated 13th February 1892, No. 182, Financial, respectively.

(18) The President of the Berhampore Taluk Board should be required to explain the delay in the adjustment of the outstandings referred to in paragraph 15 (3) (i) and (ii) of the inspection report.

(19) The President's attention is drawn to the Inspector's remarks in paragraph 16 (2) of his report.

(20) The Government observes with regret that the results of the audit continued to be exceedingly unsatisfactory. Several of the errors now pointed out were noticed in the last inspection report also, and, as observed by the Inspector, the delay in the receipt of the order of Government on that report is no excuse for the recurrence of the more obvious errors therein noticed. Government must again request the President of the District Board to give his earnest attention to the matter.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the President, District Board, Ganjam.
" Accountant-General.
Editors' Table.

Exd. A. Raitt.

7 APR 1893
ACCOUNTS

Govt. of {1892} Madras.

LOCAL AND MUNICIPAL.

Issued

Read. Encl.

G.O., 31st Aug. 1892, No. 1997 L.

25
Dec 1892
11734

AUGUST.

Inspection Report.

Recording, with remarks, report on the inspection of the Local Fund accounts of the Ganjam district for the period extending from November 1890 to October 1891.

Local and Municipal Department.

CHIEF SECRETARIAT
MADRAS.

9/3287

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following paper:—

From the Accountant-General, Madras, dated 28th September 1892 No. L & D / 421.

With reference to clause III of G.O. No. 1997 L (L & M) dated 31st August 1892, referring to the remarks & certain explanations furnished by the President of the District Board on the Local Fund Inspection Report, I have the honor to observe as follows. The paras quoted are those of the Report.

2 Para 2(a). The danger of L. & P. W. Rule 77(a) being evaded in the case of piece work agreements may be prevented either by laying down that no work exceeding Rs 1000/ in value shall be performed under any such agreement without the sanction of the President of the Local Board or by requiring the Presidents to sanction all piece work agreements. The number of such agreements will, it is expected, be considerably reduced under the operation of G.O.

G.O. No 1901 L (L+M) dated 18th August 1892.

3. Para 3(b). The mode of recoupment of imprests laid down in Rule 147 is intended only for the protection of imprest holders from possible robbery; and if they themselves desire to have their imprests recouped by single Cheques, I see no objection to the Rule being disregarded in their case.

4. Para 4 (ii) (a) (2). The Cash Book should remain at Head Quarters to admit of the Accounts being submitted punctually & the payments which the Engineer makes while in camp should be recorded in the Cash Book as soon as the Vouchers supporting them are forwarded to Head Quarters.

I propose, with the sanction of Government, to alter Note 2, Form 8, in this sense at the next revision.

5. Para (4) (ii) (b) (2) The Accountant is responsible under Rule 208 for the arithmetical correctness of the bills submitted to the Engineer for payment and cannot test the accuracy of Contractors' bills unless he is satisfied by reference to the Road Metal Rate book that the rates have been correctly entered therein. The Rate Book should

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2987

should therefore, I think, remain with him.

6. Para 4 (ii) (f) (3). The question is one of completeness of the Road Metal Rate book, which cannot be regarded as complete unless it contains in column 2 the name of every quarry that is in use

7. Para 4 (iii) (g) (4). Rule 91 clearly lays down that the Engineer should check-measure with reference to the Measurement sheets; one reason for this probably being that the measurement books may not always be available for check without hinderance to the overseer's work, and another that if the measurements were checked with the measurement books, there would be no evidence in the Engineer's Office of the measurements having been checked, until the return of the books relating to them.

8. Para 7 (1) (a) When the Maistry employed on any work performs other duties besides Superintending the work in question, a fair proportion of his pay should, I think, if ascertainable be taken into account in calculating the cost of that work, otherwise the cost would be understated; I would, however, recommend a reference to the Public

Public Works Department on this question, that a general ruling may be issued upon it.

9. Para 7 (iii) (b). It has generally been found more convenient for purposes of comparison to shew the pay drawn for Maistries in the Nominal Muster Rolls for the works which they have been employed to superintend. If provision can be made for this Comparison in any other way, and also for including at least a proportion of the Maistry's pay in calculating the cost of the work turned out I see no objection to the President's suggestion being adopted. But it would be desirable perhaps to first ascertain the practice in the Government Public Works Department.

10. With reference to the second clause of the President's explanation, I may point out that under note 5 on Form 15, and Rule 101 labourers should always (as far as possible) be paid up at least monthly. If this were always done, the Maistry's pay and the cost of the labour which he superintended would always appear together. When it is not done, the pay of the Maistry should be compared with the actual out-turn of work as shewn in the appropriate Work Voucher

11.

11/2237

11. Para 7 (ii) (a) (3). The notes attached to Form 15 and the Rules, contemplate the preparation only of original muster rolls, the preparation of Copies is nowhere prescribed, and unless the originals are sent to the Audit offices, that office has no means of Judging of the probability of the rule requiring the daily posting of the rolls having been adhered to. This check however appears to be at best an unreliable one, and if Government see fit to relieve the audit office and the inspecting staff of applying it, I see no objection to the submission of Copies of Muster Rolls. Payments have been made upon these Copies perhaps a reference to the Government Public Works Department might be made before the issue of final orders on the question.

12. Para 7 (ii) (a) (4). It seems hardly likely that large payments can be made for the petty works described by the Engineer in his reply to this remark. If they are, the Engineer should I think state on each such voucher that he has satisfied himself of the accuracy or at least of the reasonableness of the payment, the President presenting

prescribing what shall be regarded as large payments.

13. Para 7 (ii) (a) (b) The fact that it was found possible in some instances to record on Nominal Muster Rolls, the miles upon which the labourers had been employed in Spreading Metal shows that the defect in the form pointed out by the Engineer did not render such record impracticable. The necessity for such record is proved by the irregularities noticed in cases where it had been made; and in order to show that the abstract of the nominal muster rolls should be posted in detail of miles. I would suggest that a Column headed "Mile" be introduced between the 1st and 2nd Columns of the abstract attached to Form 15.

14. Para 7 (ii) (b) (1) When Contract rates are Schedule rates it will be sufficient for the Engineer to notify the fact to the Audit office

15. Para 7 (ii) (b) (2) I would suggest a reference to the Government Public Works Department on this point. It appears to me that it will be sufficient for the Audit office to check the bills with reference to the Contract rates and to trace their amounts into the appropriate work vouchers.

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The comparison between the Estimate and the actual Cost is exhibited in the work voucher and there need therefore be no direct connection between the estimates and the payment vouchers.

16. Para 10 (3) The objection book form which was wrongly printed even as compared with the old Form as stated by the Treasury Officer has since been revised under the sanction of Government. It will of course still be necessary to pick out the details of outstanding items periodically. Nor do I see how the introduction of the Columns suggested by the Treasury Officer would obviate this, but the total outstandings can now be independently worked out by adding to the opening balance of objectionable items in any month, the total amount placed under objection during that month, and deducting therefrom the total adjustments (as shown in the adjustment Register) made in the same month. If the picked out details make up the same total, they may fairly be assumed to be correct. Nor check (for the reasons given in the Report) could not be applied at the time of the last inspection

17.

17- Para 14 (d-f) The establishment bill form is intended to be used for drawing all establishment Charges; the Corresponding acquittance rolls should be kept in the offices concerned. If the establishment bill form is used there will be no occasion to require any other proof of payment to illiterate employés than the disbursement certificate attached to the form.

Order 18th October 1892 No. 2414 L. Insp

The remarks and suggestions of the Accountant-General in article 17 Government Concurs will be Communicated to the President District Board, Ganjam for information and guidance.

2. The alteration proposed in para 4 of the Accountant General's letter is approved.

3. The questions referred to in paras 8, 9, 11 and 15 of the Accountant-General's letter will be referred to the Public Works Department for favour of remarks.

(True Extract)

M Adams

Under Secretary P.W.D.
for Chief Secretary

To

The President, District Board, Ganjam
" Public Works Department with copy of G.O. dated 31st August 1892 No. 1947 L
The Accountant-General.

P. W. CURRENT No. 4574

EXAMINER No. 12.25 2 NOV 1892 P. W. ACCOUNTS

EXAMINER 7 APR 1893 P. W. ACCOUNTS

Govt. of 1892 Madras.

Local and Municipal Department.

No. 4574 Cd/31-October 1892

To

The P. W. Dept

13/3287

Proceedings, dated 18th October 1892
No. 11142 (md)

Subject.

Concurring in and communicating to the President Dist. Board Ganjam the remarks and suggestions of the Accountant General in connection with the explanations of the President on the inspection report for 1890-91 and referring to the P. W. Dept certain question regarding the cost of work &c.

For favour of remarks on the questions referred to in para 3 of Government order

F.S. 23/10/92

Dft 143-10
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Local and Municipal Department.

14/3287

CHIEF SECRETARIAT MADRAS.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following paper:—

From the Inspector of Local Fund Accounts, Madras,
to the Accountant-General, dated 29th September 1892.

The Local Fund Engineer's remarks on certain paras of my Ganjam Local Fund Inspection Report, to which your attention is drawn in Clause (2) of Government order No. 1997 L/Local and Municipal, dated the 31st August 1892 appear to me to have been made so obviously with the intention of discrediting my inspection, that I would ask permission to offer the following replies.

2. Para 2 (c). What I drew attention to was the neglect on the Engineer's part to check measures of material before it was spread; the Overseer's original measurement has nothing to do with the matter.

3. Para 3 (c). If the Engineer is obliged himself to make payments which ought to be made out of the Overseer's imprests (and this is not denied), he only

only Conclusions that can be arrived at, I submit, are that the imprests are too small and that they are not sufficiently often recouped. My remark in para 3(b) which is referred to, is simply to the effect that they were not in excess of the amount allowable, and is not therefore necessarily inconsistent with the Conclusions suggested in the next Sub-para. Again, the fact that imprest accounts are recouped as soon as they are received is not of itself sufficient evidence that they are submitted often enough.

4. Para 4 (ii)(a). I said the imprest accounts were not examined "by the Accountant". The Examination to which the Engineer refers to is probably that performed by his Camp Clerk, which, as I pointed out, was insufficient.

5. Para 4(ii)(d)(2). The Engineer's explanation is I think correct; the large outstanding balance is in great part due to a practice (if I remember it rightly) of sending in single estimates for works which are likely to occupy several years in execution. Whether such a practice is desirable in the present condition of the labour market in the Ganjam District is a question for the decision of Government; but even if it is sanctioned, the accumulation of large outstanding balances might be obviated by authorising the Engineer to treat the portion sanctioned for execution each year as a separate work, and to settle up with the Contractors accordingly.

15/5287

6. Para 4(ii)(f)(3). The Engineer does not state whether he check measured the work instanced, and if so when; and also where the fact of such check measurement has been recorded. That all works are not check-measured seems clear, if the statement made in para 2 (e) of the Report is correct.

7. Para 4 (ii)(h)(2). It would have been well if the two cases of delay in sanctioning estimates had been explained.

8. Para 4(ii)(k)(3). If the Engineer's explanation is correct, the value of the work, though not paid for, should have been shown in the ten-day Reports, the Work Abstracts, and the Work vouchers. I do not remember that it was so shown.

9. Para 7(ii)(b)(3). I do not clearly understand the Engineer's explanation. The outstanding of

Rs

Rs 580-12-0 represent, I believe, certain disallowances from a Contractor's Charges, after his bills had been paid; so that instead of the Engineer owing him money - which should be the position of all Contractors as laid down in the Rules - he is in the Engineer's debt. The Engineer it will be observed, urges the same reason - viz: that their works are still in progress - for both owing money to Contractors and being owed money by them.

10- I take this opportunity, with reference to the reply to para 4 (ii) (b)(3) of my Report, to point out that Rule 38 clause 2 requires the submission of forecast estimates for all maintenance works for the sanction of the Local Boards concerned, and that a special form for such estimates has recently been sanctioned by Government.

Endorsement of the Accountant-General, dated 6th October 1892 No L. & D. 431.

Forwarded to the Chief Secretary to Government, Local and Municipal Department, Fort Saint George, with reference to para 2 of Government order No 1997 L. dated 31st August 1892.

Order 18th October 1892 No 2415 L. Mis

16/3287

Communicated to the President, District Board, Ganjam, who will draw the attention of the Local Fund Engineer to the Inspector's remarks.

2. The question raised in para 5 of the Inspector's letter will be referred to the Public Works Department for favour of remarks.

(True Extract)

Under Secretary P.W.D.
for Chief Secretary

To

The President, District Board, Ganjam

" Public Works Department, with copy of G.O. dated 31st August 1892 No 1997 L

" Accountant-General

MH

P. W. CURRENT No. ~~10577~~

EXAMINER No. 102 22 NOV 1892 P. W. ACCOUNTS

Govt. of 1892 Madras.

Local and Municipal Department.

No. 4577 Cd/ 31st October 1892

To

The P. W. Depte

Encld 1

Rec'd 22.10.92

Proceedings, dated 18th October 1892

No. 2416/mu2

Subject.

Communicating to the President Dist. Bd. Tanjore the replies of the Inspector of Local Fund Accounts to the Local Fund Examiner's remarks on the Local Fund inspection report for 1890-91. and referring to the P W Depte the question whether the practice of sending in a single estimate for works which are likely to occupy several years in execution is desirable in the present condition of the labor market in the District.

To C 17/3287

For favour of necessary with reference to para 2 of the Govt order.

25/10/92

Govt 1413 25.10.92

24/10 R 28.10.92

18/3287

Examiner's remarks on the questions raised in para 2 of G. O. No. 1244 dated 18th October 1892.

Para 8 of Accountant General's Letter.

In this Department the practice is not to enter the pay of Maistries in Nominal Muster Rolls which are confined to labourers who work with their own hands.

Payments to Maistries are vouched for in a separate form which shows, for each individual the portion of his pay chargeable to each work on which employed during the month and the works concerned are debited with the fraction of the Maistry's pay in accordance with the distribution in the voucher.

For a revised form of voucher on which Maistries are paid, please see enclosure to G. O. No. 2692 dated 25th ~~November~~ September 1890. A copy of this form previously in use is also put up.

Para 9.

See reply to above. Payments to Maistries are vouched for in a special form.

There are no recognised forms

in this Department in which the Treasury's pay is compared with the work turned out during the month.

Para 11.

Nominal Muster rolls are not under rules in this Department required to be sent to Audit Office. They need not pass beyond the office of the responsible disbursers and they need never be prepared in duplicate See note 15 on Indian Public Works Form 2.

Nominal Muster Rolls in Executive Engineers' Offices are however required to be sent to Public Works Inspecting Officers

Para 15

The ~~accounts~~ abstract should of course follow the estimate. As a rule the subheads in Contract Certificate should agree with the subheads in the abstract of Estimate; they may in many cases be given in greater detail but should be carefully reconcilable as appertaining to a subhead of Estimate.

Audit by subheads of Estimate is no longer in force in this department and work vouchers are not now submitted to Examiner See Government of India Circulars No 3 N. dated 9th October 1889.

The

12/2487

The comparison between the actual and estimated cost of a subhead is afforded (in the case of works costing over Rs 5000) in the Register of Works.

S. S. Sherlock Hubbard
Executive Engineer, P.W. accounts
Depot

20/3287

Examiner's remarks on para 2 of G. O. No.2415 L.Mis,dated 18th.October 1892.

Para 5 of Inspector's letter. The balances withheld from bills (noticed in Inspection Report) are apparently on account of security for fulfilment of contracts. If so,there is apparently no help for it but to retain them until completion of work and final settlement of the contractors accounts. Of course the balances may with the consent of the contractors be converted into Government paper or paid into Saving's bank,this would remove them from the Contractors ledger.

2. The remedy suggested by the Inspecting Officer of treating each years grant for the work as a separate work & paying up the contractor in full at the end of the year is open to the objection that it would simply frustrate the object with which the securities are taken.

J. S. Skelcock-Hubbard

Examiner,P.W.Accounts,Madras.

(C. No. 1207/8)

KEEP-WITH CURRENT No. GOVT. OF MADRAS. 1892. P. W. DEPT.

dated 189 .

21/3287

EXAMINER, P. W. ACCOUNTS.

Madras, 24 November 1892.

OFFICE NOTE No. 1825. C

To

W.

Your office notes, Nos. 4574 C, & 4577 C dated 31st. October 1892.

Herewith my remarks on the questions referred to in para 3 of G.O. No. 2414 L, and para 2 of G.O. No. 2415 L, Mis dated 18th. October 1892; I regret that this disposal has been delayed in consequence of my absence on a tour of inspection.

24/11

C.

24/11

P. W. CURRENT No. 11734

EXAMINER APR 1893 ACCOUNTS

10-4-11

Encls: 6

Recd: 25-11-92

W.S. 3287. K of 1st Dec. 92

B

The Examiner's remarks will be communicated to the Local & Municipal Dept: with reference to proceedings dated 18 Oct. 1892 Nos 2414 and 2415 L. Govt. Local & Municipal

O.W.S. 30/11/92

29/11/92

Cu

To The Local & Municipal Dept. with enclosures from Inspr of Works No. 300 dated 26/11/92 and 46 dated 28/11/92 sent 21/12/92