(*f*) *Paragraph* 12 (2) *of last report—Deposits of Rs.* 2(*Narasiah and Rs.* 100 *and Rs.* 173-3-0 *from Ch. Mutyaliah not tr of contracts.*—These deposits are still not traceable in the regist matter should be rectified without further delay.

(*g*) *Paragraph* 13 *of last report—Register of buildings incomp* is still incomplete, the value of buildings being in several instanc others entered in *pencil* only. An erasure was also noticed on page this mode of correction should not be permitted under any circumstan be taken to complete the register and keep it in proper order and co

5. *Control over expenditure—(a) Irregular expenditure without priation.*—In none of the cases noticed in audit in which work had without a sanctioned estimate and appropriation of funds had a spe been obtained from the Superintending Engineer authorising work t Care should be taken to obtain this special written order from th Engineer in future in every case in which the commencement o sanction to the estimate or allotment of funds is unavoidable.

(*b*) *Check of bills and use of Forms* 14 *and* 16.—The instruc Works Department Code, volume II, chapter I, paragraph 36, in rega of bills by measurement books, &c., have not been acted upon in th the result that a considerable amount of additional and unnecessary thrown upon the divisional office. This will cease as soon as the cod adopted which, it was stated, would be done immediately. A large amo unnecessary check and work has been thrown upon the divisional offi apparent misapprehension of the instructions given in G.O., No. 2668 W September 1892, and a wrong use of Forms 14 and 16. The use of the explained to the present Divisional Accountant, Mr. Read, who was ins that the instructions in the Government order above referred to are a future.

(*c*) *Register of measurement books.*—This register has not been pro tained, written up and completed hitherto. Many of the completed measu had been returned to divisional office from sub-divisional offices, but the been recorded in the register. Prompter action appears to be required in r matter of calling on completed measurement books from sub-divisional entering the fact in the register. The Divisional Accountant, Mr. instructed to give this matter his early attention.

6. *Control over revenue and other receipts.*—The following difference remittance according to the divisional cash book and the treasury rem were noticed and should be explained :—

Amount.	Date as per cash book.	Date as per remittance book.	Remarks.
RS. A. P.			
36 6 0	28th May 1894 ..	* 29th May 1894.	* An attempt had been ma figure into 28 ; this mode
35 1 3	10th December 1893 ..	11th December 1893.	not be allowed under any
80 7 9	24th October 1893 ..	25th October 1893.	

Corrections in the treasury remittance book are not initialled by t Engineer. Care should be taken to obtain that officer's initials to future.

7. *Banking arrangements—(a) Pass book.*—The treasury pass book treasury and sent to the Executive Engineer twice a month. The a the reverse of that ordered in Public Works Department Code, volume paragraph 17, under which the pass book should be kept in the divisi sent to the treasury *once a week*. This procedure should be followed in practice of writing pencil notes and instructions in the pass book should b Any communications between the two offices could be made by office pass book had not been signed by the Executive Engineer since 9th Aug there was no evidence of the pass book for September having been although October's pass book was said to have been examined on 6th it had not been *signed* by the Executive Engineer.

of European manufacture, the previous sanction of Governme
obtained in accordance with paragraph 3 of appendix X, Public
Code, volume II.

12. *Works accounts.*—The works abstracts are never sign
Engineer. Attention is invited to Public Works Department
chapter II, paragraph 159, under which the signature of the Ex
required to be invariably given in token of the day-book hav
by him. There is no index to the register of works; one should
—*vide* paragraph 161 of chapter II, volume II, Public Works
Several months' outlay had not been initialled by the Executive E
July and August 1894. The Executive Engineer is required
register of works against each work on which outlay is incurred du
vide paragraph 9 of the notes on Form No. 30-A [Register of Work
be taken to comply with this requirement in future. The value o
of the work "Extension of Koppaca anicut and reconstructing it
end of September 1894, viz., Rs. 1,200-3-10, does not correspond w
the materials at site account, Form 7-F for the same period being *nil*
should be reconciled at an early date and care taken to post the
correctly in future and to see that the value of materials shown
works corresponds with that shown in the materials at site accounts.

13. *Contract accounts.*—The contractors' ledger is neatly kept
date. The account of contractor G. Narasiah had, however, been wr
ledger owing to some c
nection with the accounti
of certain tools lost by

* Rs. 97-5-9.

The error in the accounts which was made by the late Accountant, B
was pointed out to the present Accountant, Mr. Read, at the inspectio
adjustment entry made in the accounts for October 1894. The fol
due from contractors have been outstanding for over three months a
stated, be recovered from the next bill presented for payment:—

RS.	A.	P.		
46	9	9	from G. Narasiah	for tools lost.
35	1	4	„ Ramaniah	

14. *Tools and plant accounts.*—The monthly abstract of receipts
tools and plant, Form No. 12, had all been received from sub-divisions, bu
checked by the accountant since June 1894. The accountant should be c
these *monthly* as they are received from sub-divisions and *before* they a
the divisional register of tools and plant.

15. *Monthly accounts and papers.*—The office copies of the acc
month of July 1894 had not been signed by the Executive Engineer u
of the inspection.

16. *Results of test audit.*—A test audit was applied to the acc
month of September 1894, the results of which are detailed below:—

TRAVELLING ALLOWANCE JOURNALS OF LOWER SUBORDINATES, &C.,
SUBMITTED TO THE EXAMINER.

17. (1) *Period embraced in the Examination.*—December 1893 to Au

(2) Distances of the places visited from head-quarters and the hour
and arrival in cases where daily allowance is claimed for two days under
Regulations 29 are not entered in the journal.

(3) *December* 1893.—A journal in support of Rs. 15 claimed for Ve
sawmy, Acting Sub-Overseer, has not been produced.

(4) In the journals actual expenses are generally entered in column

(5) Ch. Chelamayya, clerk, IV class, 3rd grade, Divisional office, re
tour with Executive Engineer to head-quarters, Waltair, on 2nd Decer
transferred to Yellamanchili sub-division subsequently; joined sub-divi
while at Waltair. Daily allowance was passed for 6th to 9th for hal
(Rs. 1-8-0) to which he is not entitled.

Actual expenses up to daily allowance claimed and admissible—

	RS. A.
For journeys (A) and (B)	0 12
Passed	...
Due to clerk ...	0 12

18. *Service books.*—Service books remain in the custody of th are kept in an iron chest under lock and key.

The head clerk posts the service books from the returns of sancti instead of from Parts II and III of the salary bills. This accounts errors noticed below :—

Sergeant J. Alford, Supervisor, 2nd grade.—Date of joining th salary bill is 30th December 1893 afternoon. According to servic December 1893 forenoon.

D. Basavarazu, clerk, IV class, 3rd grade.—Second increment p 1st January 1894. In the service book the date of promotion is ente ember 1893, the date from which it was originally granted, but it wa objected to by the Examiner.

S. Rangiah, lascar.—Leave without allowances from 25th Feb 18th March 1894 and on 19th April 1894 are not entered in the servi absence on 19th April 1894 is entered as leave on medical certificate.

B. Venkatarangasawmy, Sub-overseer, 1st grade.—Only Rs. 45 is p as he cannot render accounts in English, but the service book shows his

B. Guruvalu, messenger.—Leave on medical certificate actually per salary bill is for ten days from 5th to 14th July 1894. According it is fifteen days from 5th July 1894.

Mederiah Sahib, lascar.—Leave on medical certificate, 13th Jul August 1894, is not recorded in the service book.

K. Parasuramudu, lascar.—As per salary bill privilege leave fro 1894 to 1st September 1894. As per service book privilege leave fr 1894 to 3rd September 1894.

R. Papiah Naidu, clerk, IV class, 3rd grade.—According to ser clerk was absent on privilege leave for twelve days from 6th May 18 not shown in salary bill for May 1894.

Atchia Patrudu, clerk, IV class, 2nd grade.—Third annual incr September 1894 is not noted in the service book.

19. *Cash book for September 1894, the month of test audit.*—Conti for September 1894 and for previous months have not been cancelled tion of vouchers for one or two months which have been crossed with

Yellamanchili Sub-division cash book, 30th Septemb r 1894.—Rs. 43 from voucher No. 55 for Duggala anicut on account of materials supplie is shown as a cash recovery in the cash book. Only the net amount in the cash book.

The contract for the above work is for both labour and materials. materials should have been originally debited to contractor and show due from him. It was shown originally as work done and payme in " deduct work done " and " less payment."

20. *Unvouched outlay.*—No payments of Rs. 10 or more under t of daily labour or petty payments.

21. *Works abstracts.*—All the work accounts are prepared in the Those for September 1894 have been audited and found correct. O supply of materials to contractor was not properly shown. See n book.

22. Improvements to Melanagaram channel estimate 288 of 18 7,870. Materials at site Rs. 185-11-4. Purchased in January 189 shows no issues since. Only one statement in Form 7 F for March 1 from Sub-divisional officer for the purpose of annual B statement a

28. *Inspection of a Sub-divisional office.*—The inspection of a Sub-divisional office was not made as the Sub-divisional officer and his clerk were stated to be away from head-quarters on tour in the sub-division.

29. *State of office, &c.*—With the foregoing exceptions the office may be said to be generally in pretty fair order, but, as pointed out in paragraph 4 of this report, sufficient attention has not been paid to the instructions given in the last inspection report; had those instructions as well as others given in the Public Works Department Code and Government Orders (*vide* paragraph 5 of report) been followed, a considerable amount of unnecessary and redundant work would have been saved. More system is also required in the matter of the filing of papers, circulars, cases and in the correspondence work of the office, the correspondence between the Divisional office and Sub-divisional offices being apparently susceptible of considerable reduction. The present Accountant (Mr. Read), who has only just joined the office from the Examiner's office, is giving these matters his close attention. He was instructed to place them before the Executive Engineer on an early date and obtain that officer's approval to any suggestions for improvement or reduction of work.

BERHAMPUR,
5th November 1894.

(Signed) F. W. EICKE,
Inspecting Officer.

Office-note No. 4868 B.

Submitted to Government for orders, special attention being invited to the following points.

2. *Paragraphs* 4 (*a*) *to* (*g*) *and* 29.—Several of the defects noticed in the last inspection report, it is stated, still continue. A senior accountant has recently been posted to the division and he has been specially instructed by the inspecting officer to give these matters his close attention and to place them before the Executive Engineer for rectification where necessary. The instructions contained in Examiner's Circular letter No. 205 C.L./A., dated 22nd June 1893, should be followed in regard to piece-workers' accounts.

3. *Paragraph* 5 (*a*).—It is of importance that Superintending Engineer's sanction should be obtained prior to any work being undertaken.

4. *Paragraph* 5 (*b*) *and* (*c*).—The orders already issued on these subjects should receive careful attention.

5. *Paragraph* 9.—The cash book being the disburser's primary record, too much attention cannot be paid to its preparation, and attention is specially invited to Code volume II, chapter I, paragraphs 40, 56, 58 and 61 on this subject.

6. *Paragraph* 12.—The work abstracts on day books should also receive the Executive Engineer's special attention and the requirements of Code volume II, chapter II, paragraph 159, complied with.

7. *Paragraph* 18.—Sufficient attention is not paid to the posting of service books. Every entry made should be carefully checked and verified with the information furnished to audit, and each entry should be attested by the Executive Engineer as required by the Civil Service Rugulations, Article 876.

8. *Paragraph* 26.—Attention to the incompleteness of the register of buildings was noticed in the last inspection report (see my paragraph 13) and little or nothing appears to have been done to complete it.

12th December 1894.

(Signed) I. S. SHERLOCK-HUBBARD,
Examiner of Public Works Accounts.

GENERAL.
ACCOUNT.

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated December, 15th.

Recd. *Encl.*

G.O., 15th Dec. 1894, No. 3223 W.

DECEMBER.

Inspection Report

Orders on the -- on the accounts of the Vizagapatam division, dated 5th November 1894.

(*f*) *Paragraph* 12 (2) *of last report—Deposits of Rs.* 200 *from Subbiah and Narasiah and Rs.* 100 *and Rs.* 173-3-0 *from Ch. Mutyaliah not traceable in the register of contracts.*—These deposits are still not traceable in the register of contracts; the matter should be rectified without further delay.

(*g*) *Paragraph* 13 *of last report—Register of buildings incomplete.*—This register is still incomplete, the value of buildings being in several instances omitted and in others entered in *pencil* only. An erasure was also noticed on page 48 of the register; this mode of correction should not be permitted under any circumstances. Steps should be taken to complete the register and keep it in proper order and complete in future.

5. *Control over expenditure—*(*a*) *Irregular expenditure without estimate or appropriation.*—In none of the cases noticed in audit in which work had been undertaken without a sanctioned estimate and appropriation of funds had a special written order been obtained from the Superintending Engineer authorising work to be undertaken. Care should be taken to obtain this special written order from the Superintending Engineer in future in every case in which the commencement of a work before sanction to the estimate or allotment of funds is unavoidable.

(*b*) *Check of bills and use of Forms* 14 *and* 16.—The instructions in Public Works Department Code, volume II, chapter I, paragraph 36, in regard to the check of bills by measurement books, &c., have not been acted upon in this division with the result that a considerable amount of additional and unnecessary work has been thrown upon the divisional office. This will cease as soon as the codal procedure is adopted which, it was stated, would be done immediately. A large amount of further unnecessary check and work has been thrown upon the divisional office staff by an apparent misapprehension of the instructions given in G.O., No. 2668 W., dated 26th September 1892, and a wrong use of Forms 14 and 16. The use of these forms was explained to the present Divisional Accountant, Mr. Read, who was instructed to see that the instructions in the Government order above referred to are attended to in future.

(*c*) *Register of measurement books.*—This register has not been properly maintained, written up and completed hitherto. Many of the completed measurement books had been returned to divisional office from sub-divisional offices, but the fact had not been recorded in the register. Prompter action appears to be required in regard to the matter of calling on completed measurement books from sub-divisional offices and entering the fact in the register. The Divisional Accountant, Mr. Read, was instructed to give this matter his early attention.

6. *Control over revenue and other receipts.*—The following differences in date of remittance according to the divisional cash book and the treasury remittance book were noticed and should be explained:—

Amount.	Date as per cash book.	Date as per remittance book.	Remarks.
Rs. A. P.			
36 6 0	28th May 1894 ..	* 29th May 1894.	* An attempt had been made to convert t figure into 28; this mode of correction sho not be allowed under any circumstances.
35 1 3	10th December 1893 ..	11th December 1893.	
80 7 9	24th October 1893. ..	25th October 1893.	

Corrections in the treasury remittance book are not initialled by the Executi Engineer. Care should be taken to obtain that officer's initials to corrections future.

7. *Banking arrangements—*(*a*) *Pass book.*—The treasury pass book is kept in treasury and sent to the Executive Engineer twice a month. The arrangemen the reverse of that ordered in Public Works Department Code, volume II, chapter paragraph 17, under which the pass book should be kept in the divisional office sent to the treasury *once a week*. This procedure should be followed in future. practice of writing pencil notes and instructions in the pass book should be discontinu Any communications between the two offices could be made by office memos. pass book had not been signed by the Executive Engineer since 9th August 1894, there was no evidence of the pass book for September having been examined, although October's pass book was said to have been examined on 6th October 18 i. had not been *signed* by the Executive Engineer.

of European manufacture, the previous sanction of Government should have been obtained in accordance with paragraph 3 of appendix X, Public Works Department Code, volume II.

12. *Works accounts*.—The works abstracts are never signed by the Executive Engineer. Attention is invited to Public Works Department Code, volume II, chapter II, paragraph 159, under which the signature of the Executive Engineer is required to be invariably given in token of the day-book having been examined by him. There is no index to the register of works; one should be opened atonce —*vide* paragraph 161 of chapter II, volume II, Public Works Department Code. Several months' outlay had not been initialled by the Executive Engineer, *e.g.*, June, July and August 1894. The Executive Engineer is required to initial in the register of works against each work on which outlay is incurred during the month —*vide* paragraph 9 of the notes on Form No. 30-A [Register of Works], and care should be taken to comply with this requirement in future. The value of materials at site of the work "Extension of Koppaca anicut and reconstructing its wing walls" at end of September 1894, viz., Rs. 1,200-3-10, does not correspond with that shown in the materials at site account, Form 7-F for the same period being *nil*. The difference should be reconciled at an early date and care taken to post the register of works correctly in future and to see that the value of materials shown in it as at site of works corresponds with that shown in the materials at site accounts.

13. *Contract accounts*.—The contractors' ledger is neatly kept and posted to date. The account of contractor G. Narasiah had, however, been wrongly kept in the ledger owing to some confusion in connection with the accounting for the value* of certain tools lost by the contractor. The error in the accounts which was made by the late Accountant, Bashiyam Naidu, was pointed out to the present Accountant, Mr. Read, at the inspection and necessary adjustment entry made in the accounts for October 1894. The following balances due from contractors have been outstanding for over three months and will, it was stated, be recovered from the next bill presented for payment:—

* Rs. 97-5-9.

Rs.	A.	P.		
46	9	9	from G. Narasiah	for tools lost.
35	1	4	„ Ramaniah	

14. *Tools and plant accounts*.—The monthly abstract of receipts and issues of tools and plant, Form No. 12, had all been received from sub-divisions, but had not been checked by the accountant since June 1894. The accountant should be careful to check these *monthly* as they are received from sub-divisions and *before* they are posted into the divisional register of tools and plant.

15. *Monthly accounts and papers*.—The office copies of the accounts for the month of July 1894 had not been signed by the Executive Engineer up to the time of the inspection.

16. *Results of test audit*.—A test audit was applied to the accounts for the month of September 1894, the results of which are detailed below:—

Travelling Allowance Journals of Lower Subordinates, &c., not submitted to the Examiner.

17. (1) *Period embraced in the Examination*.—December 1893 to August 1894.

(2) Distances of the places visited from head-quarters and the hour of departure and arrival in cases where daily allowance is claimed for two days under Civil Service Regulations 29 are not entered in the journal.

(3) *December* 1893.—A journal in support of Rs. 15 claimed for Venkataranga-sawmy, Acting Sub-Overseer, has not been produced.

(4) In the journals actual expenses are generally entered in column for mileage.

(5) Ch. Chelamayya, clerk, IV class, 3rd grade, Divisional office, returned from tour with Executive Engineer to head-quarters, Waltair, on 2nd December 1893; transferred to Yellamanchili sub-division subsequently; joined sub-divisional office while at Waltair. Daily allowance was passed for 6th to 9th for halt at Waltair (Rs. 1-8-0) to which he is not entitled.

18. *Service books.*—Service books remain in the custody of the head clerk and are kept in an iron chest under lock and key.

The head clerk posts the service books from the returns of sanctions of leave, &c., instead of from Parts II and III of the salary bills. This accounts for some of the errors noticed below :—

Sergeant J. Alford, Supervisor, 2nd grade.—Date of joining the division as per salary bill is 30th December 1893 afternoon. According to service book it is 3rd December 1893 forenoon.

D. Basavarazu, clerk, IV class, 3rd grade.—Second increment passed only from 1st January 1894. In the service book the date of promotion is entered as 1st December 1893, the date from which it was originally granted, but it was subsequently objected to by the Examiner.

S. Rangiah, lascar.—Leave without allowances from 25th February 1894 to 18th March 1894 and on 19th April 1894 are not entered in the service book. The absence on 19th April 1894 is entered as leave on medical certificate.

B. Venkatarangasawmy, Sub-overseer, 1st grade.—Only Rs. 45 is paid to this man as he cannot render accounts in English, but the service book shows his pay at Rs. 50.

B. Guruvalu, messenger.—Leave on medical certificate actually availed of as per salary bill is for ten days from 5th to 14th July 1894. According to service book it is fifteen days from 5th July 1894.

Mederiah Sahib, lascar.—Leave on medical certificate, 13th July 1894 to 5th August 1894, is not recorded in the service book.

K. Parasuramudu, lascar.—As per salary bill privilege leave from 2nd August 1894 to 1st September 1894. As per service book privilege leave from 4th August 1894 to 3rd September 1894.

R. Papiah Naidu, clerk, IV class, 3rd grade.—According to service book this clerk was absent on privilege leave for twelve days from 6th May 1894, but it was not shown in salary bill for May 1894.

Atchia Patrudu, clerk, IV class, 2nd grade.—Third annual increment from 1st September 1894 is not noted in the service book.

19. *Cash book for September 1894, the month of test audit.*—Contingent vouchers for September 1894 and for previous months have not been cancelled with the exception of vouchers for one or two months which have been crossed with blue pencil.

Yellamanchili Sub-division cash book, 30th Septemb r 1894.—Rs. 43–2–9 recovered from voucher No. 55 for Duggala anicut on account of materials supplied to contractor is shown as a cash recovery in the cash book. Only the net amount need be shown in the cash book.

The contract for the above work is for both labour and materials. The value of materials should have been originally debited to contractor and shown in accounts as due from him. It was shown originally as work done and payment and now as in "deduct work done" and "less payment."

20. *Unvouched outlay.*—No payments of Rs. 10 or more under the denomination of daily labour or petty payments.

21. *Works abstracts.*—All the work accounts are prepared in the Divisional office. Those for September 1894 have been audited and found correct. One transaction of supply of materials to contractor was not properly shown. See notes under cash book.

22. Improvements to Melanagaram channel estimate 288 of 1892–93 for Rupees 7,870. Materials at site Rs. 185–11–4. Purchased in January 1894 and the register shows no issues since. Only on statement in Form 7 F for March 1894 was obtained from Sub-divisional officer for the purpose of annual B statement and none since that date. The materials were brought by the contractor. It is not known whether they are at site or were used on the work. If they were used, the value should be recovered from the contractor.

Use of Forms 14 and 16.—Form 14 is used in all cases for intermediate payments (*vide* G.O., No. 2638 W., dated 26th September 1892) *Form* 16 might apparently be used in all cases where details are not required by sub-heads (*i.e.*, for works up to Rs. 5,000) and where details are required Form 16 might still be used, the month's expenditure being distributed on this form. Hitherto it has been the practice to

system is also required in the matter of the filing of papers, circulars, cases and in the correspondence work of the office, the correspondence between the Divisional office and Sub-divisional offices being apparently susceptible of considerable reduction. The present Accountant (Mr. Read), who has only just joined the office from the Examiner's office, is giving these matters his close attention. He was instructed to place them before the Executive Engineer on an early date and obtain that officer's approval to any suggestions for improvement or reduction of work.

BERHAMPUR,
5th November 1894.

(Signed) F. W. EICKE,
Inspecting Officer.

P.W. CURRENT No. 9545

4. Para 5(b) and (c). The orders already issued on these subjects should receive careful attention.

5. Para 9. The cash book being the disbursers primary record, too much attention cannot be paid to its preparation, and attention is specially invited to Code volume II, chapter I, paras 40, 56, 58 and 61 on this subject.

6. Para 12. The work abstracts on day books should also receive the Executive Engineer's special attention and the requirements of Code volume II, chapter II, para 159 complied with.

7. Para 18. Sufficient attention is not paid to the posting of service books. Every entry made should be carefully checked and verified with the information furnished to audit, and each entry should be attested by the Executive Engineer as required by the Civil Service Regulations article 876.

8. Para 26. Attention to the incompleteness of the register of buildings was noticed in the last inspection report (see my para 13) and little or nothing appears to have been done to complete it.

Madras
Dated: 13.12.94

C.

26-9-92 No 2668
15-11-90 No 3048
16-6-90 No 1674
26-2-90 No 609

No 3223 dt 15

Communicated
to the Supdg. Engr.
circle, for the
formation and
of the Executive Engr
Vizagapatam Divisi
2. Special attent
is drawn to the
in the Examiner's
notes.

DESPATCHED
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S.E.I circle
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the Supdg. Engrs.
C.A. to Govt
Exr. P.W. accts.

26-9-92 No 26684

C No 9545

Govt. of {1894} Madras.

PUBLIC WORKS.

Dated

Read.

Encl.

G.O., 15/12 1894 No. 32234

Inspection Report

orders on the — on the
accounts of the
Vizagapatam Dn, dated
5 November/94.

100/12