GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following paper :—

Report of an inspection of the office of the Executive Engineer, Ganjám Division, made by Mr. F. W. EICKE, Examiner of Accounts, from 29th October to 2nd November 1894.

1. *Executive Engineer.*—Mr. J. Inglis, 3rd grade, has held charge since 2nd April 1894 on which date he relieved Mr. A. M. Hayes, Executive Engineer, who had been in charge since 12th July 1893. Mr. Inglis was present during the inspection.

2. *Accountant.*—Mr. P. Bhasyam Naidu, 7th grade, only joined the division on the 26th September 1894 from the Vizagapatam division, relieving Mr. Ratnam Aiyar, B.A., who had been Divisional Accountant since 26th June 1893.

3. *Previous inspections.*—The last inspection of the office by an accounts officer was made by Mr. H. Rainier, Deputy Examiner, in March 1890, and by the Superintending Engineer in February 1894.

4. *Unremedied irregularities of previous inspection.*—All irregularities brought to notice at the last inspection appear to have been remedied with the exception of that referred to in the concluding sentence of paragraph 31 of the last report which runs as follows :—"The register (of buildings) does not include the lighthouse at Calingapatam for which improvements are now being made." The work is still not entered in the register and is stated to be still not complete. The original value of the building should be entered. In paragraph 9 of the last inspection report it was brought to notice that on the occasion of the transfer of charge of the Parlákimedi estate sub-division a large number of serious discrepancies were found between the actual balance of materials at site and the account balance in the case of almost every work in that sub-division. The charge of all works in connection with the estate, together with all unadjusted differences and discrepancies, is stated to have been since handed over to the zemindar who owns the estate and has therefore passed out of the control of the Public Works Department.

5. *Constitution of the division.*—There are now four sub-divisions as under; each sub-divisional officer has a separate drawing account from the Executive Engineer :—

Name of sub-division.	Officer in charge.	
	Name.	Rank.
Berhampur ...	M.R.Ry. Ramasawmy Iyer ...	Overseer, 2nd grade.
Chicacole ...	Mr. C. W. Traish	Supervisor, 1st ,,
Northern ...	M.R.Ry. Narainasawmy Naidu.	Overseer, 2nd ,,
Civil agency ...	Mr. C. H. Marrow	Supervisor, 2nd ,,

There are besides six imprest holders with imprests ranging from Rs. 20 to Rs. 150 in amount.

6. *Control over expenditure—(a) Irregular expenditure without estimate or allotment.*—In no case in which a work was undertaken in anticipation of sanction to estimate and appropriation of funds during the past year was a special written order obtained from the Superintending Engineer to commence work; this should invariably be obtained in future in any case in which the commencement of a work before sanction to the estimate and allotment of funds is unavoidable. Attention is invited to Public Works Department Code, volume I, chapter IX, paragraph 1.

(*b*) *Measurements.*—It has hitherto been the practice for sub-divisional officers to submit measurement sheets to the Divisional office along with the final bills. Under Public Works Department Code, volume II, chapter I, paragraph 36, this is unnecessary, and a circular is about to issue from the Divisional office ordering the discontinuance of the practice. In some cases the "contents" had not been inked in in the measurement books, and corrections had been sometimes made by conversion of figures and in other cases where made in red ink in the proper manner, they had not always been initialled. Care should be taken to see that all the requirements of Public Works Department Code, volume II, chapter I, paragraph 34, are strictly complied with in future. In the case of payments made by the Divisional office on account of work done in the Berhampur sub-division, no reference had been given either in the measurement sheets or measurement books themselves to the number and date of the bill on which paid; the Divisional Accountant was instructed to have the measurements in question duly completed in this respect.

7. *Control over revenue and other receipts.*—Cash recoveries are not paid into treasury with sufficient promptitude in the civil agency sub-division. Arrangements should be made for these to be paid in more promptly for the future. The following differences in dates of remittance between the cash book and the treasury remittance book were noticed and should be explained:—

Amount.				Date as per cash book.		Date as per remittance book.
Rs.	A.	P.				
150	3	1	...	23rd October 1893.	...	24th October 1893.
252	5	6	...	20th December ,,	...	21st December ,,

In order to avoid possible differences between the Public Works Department and treasury books and remittances sent to the treasury being returned owing to the treasury being closed, remittances should only be sent to the treasury when it is known that they will be received, and this could always be ascertained by previous enquiry or arrangement with the treasury officials; corrections in the treasury remittance book should be initialled; the present treasury remittance book requires to be rebound.

8. *Banking arrangements*—(*a*) *Treasury pass book.*—The cashier is in the habit of entering in the treasury pass book in red pencil the numbers and dates of any cheques that may have been omitted by the treasury office; this practice should be at once discontinued and no entries of any kind other than those necessary in connection with the monthly verification of the pass book made in the pass book by the Divisional office. The treasury officer does not initial against each cheque paid, but signs along the column "Initials of treasury officer" in each page of the pass book; the headings in the pass book are not filled in, such as "name of treasury," "in account with whom," "name of division."

(*b*) *Cheque books.*—The memoranda of balances on back of the counterfoils of cheques require to be more carefully completed. Some of them had been written up in *pencil* only, and corrections are frequently wrongly made by conversion of figures. Several differences of dates of remittances of cash to treasury between the cash book and cheque counterfoils were noticed and were explained by the cashier to be due to the cheques for the payment of the money into treasury having been drawn by the Executive Engineer out in camp and sent into head-quarters. In such cases the dates should be entered in the cash book thus $\frac{20}{22}$. There are eight cheque book counterfoils more than five years old; these may be destroyed in terms of Public Works Department Code, volume I, chapter VI, paragraph 40, note (2). The certificate of count of cheques in the old cheque books used between 1890 and 1893 had not been signed by the Executive Engineer. Care should be taken to invariably obtain the signature of the Executive Engineer to this certificate in each cheque book before any cheque book is brought into use in future.

9. *Cash arrangements.*—The Divisional office cash chest is in the charge of a subordinate who was appointed on the 1st April 1887 as "*cashier*" on pay Rs. 30—40. With the exception of having charge of the chest, paying the head-quarters establishments and writing up the cash book—duties which occupy a very small portion of his time each day—this man has never done the duties of cashier as defined in Public Works Department Code, volume II, chapter I, paragraphs 78 to 83, but his services have really been utilized as an Assistant to the Accountant. As the designation of "cashier" is really a misnomer as applied to this subordinate, it seems desirable that it should be changed to that of "*clerk.*" The divisional cash chest has only *one* lock; it should be secured by *two* locks of different patterns—*vide* Public Works Department Code, volume II, chapter I, paragraph 70. One of the keys does not fit the lock and is consequently useless; it should be replaced by a new one. The Madras form of cash balance statement is used by the Divisional and Sub-divisional offices; this should be discontinued and the Government of India Form (No. I) used in future.

10. *Sub-Divisional officer's cash books.*—The cash book of the Chicacole sub-division requires to be more punctually submitted; the first two periods of it are, as a rule, received five days late. Attention is invited to Public Works Department Code, volume II, chapter I, paragraph 189.

11. *Imprest holder's cash accounts.*—The imprest account of overseer M.R.Ry. Pranathartihara Aiyar is not closed regularly towards the end of each month as required by Public Works Department Code, volume II, chapter I, paragraph 69; this should be done in future. The amount of this imprest (Rs. 50) as well as those in the hands of M.R.Ry. S. Daivasikhamani Mudaliar (Rs. 150) and Mr. Gaskell, overseer (Rs. 20), would appear to be susceptible of some reduction, the average monthly expenditure incurred being less than the imprest; transfers of imprests from one subordinate to another are not noted in the cash book; this might be done in the same manner as increases and decreases of imprests are noted—*vide* Public Works Department Code, volume II, chapter I, paragraph 67.

12. *Divisional cash book.*—The following defects were noticed in the cash book:—

(i) Corrections not always initialled by Executive Engineer.
(ii) Figures converted.
(iii) Some interpolations.
(iv) Corrections sometimes made in *black* instead of red ink and sometimes carried out in an untidy manner.
(v) Some unnecessary diffuseness in the entries, the words "received from" on the debtor side and "as per acquittance roll" on the creditor side being unnecessarily entered. Attention is invited to G.O., No. 2330 W., dated 22nd August 1892.
(vi) Actual transactions not always exhibited under the dates on which they occur—*vide* last portion of paragraph 8 (*b*) of this report.
(vii) Diagonal lines should be drawn across vacant spaces on any pages of the cash book (from the last entry to the bottom of the page) to denote that no more entries are required to be made therein.
(viii) Cheque No. 61493/12-B, dated 29th September 1894, for Rs. 207-7-10 was charged off in the cash book on 29th September 1894, but, instead of being issued to the payee, was kept in the Divisional office cash chest until 22nd October 1894, on which date it was sent to the Sub-divisional officer with the bill with instructions for the cheque to be handed over to the contractor and the bill signed. Up to the time of the inspection the bill had not been returned by the Sub-divisional officer. The procedure followed of showing the cheque as paid on 29th September 1894 when it had never really left the chest of the disburser was very irregular and great care should be taken in future to see that no cheque is drawn until it is ready to be paid away. On this point attention is invited to note 6 on Public Works Department form No. 4.

13. *Cash abstract book.*—The orders issued in standing order No. 134, dated 7th February 1893, regarding the entry of group totals in the cash abstract book have not been attended to, the result being that the cash accounts-current do not agree with the totals of the cash abstract book. The Accountant was instructed to carefully attend to the procedure prescribed in the standing order in future.

14. *Stock accounts.*—There is no stock in the division.

15. *Accounts of Works—(a) Muster Rolls.*—Pay orders on muster rolls are frequently not signed by the disbursing officer, and in several instances the pay orders had been signed by the disbursing officer *after* payment and at the time of the recoupment of the subordinate's imprest; attention is invited to Public Works Department Code, volume I, chapter IX, paragraph 2.

(*b*) *Labour Reports.*—Daily reports have been discontinued in this division under G.O., No. 1889 W., dated 21st July 1893.

(*c*) *Work slips.*—The procedure prescribed in Public Works Department Code, volume II, chapter II, paragraph 170, in regard to the submission of work slips in cases of probability of excess of actual over estimated cost of work has not been followed; the instances in which work slips was not sent are detailed in paragraph 25 of this report.

(*d*) *Materials at site.*—The accounts of materials at site of works in Form 7 F require more careful attention and check than appears to have been bestowed upon them hitherto, for detailed remarks under this head, see paragraph 26 of this report. Form 7 F, with opening and closing balances, was found to have been regularly prepared for works not accounted for by sub-heads; this is not necessary—*vide* Public Works Department Code, volume II, chapter I, paragraph 104. There was no indication whatever that the figures in any of the materials at site accounts (Form 7 F) had been checked or compared with previous statements. Care should be taken to invariably do this in future and to write the word "checked" under the checking person's initials and date on each statement checked in future. The instructions in Public Works Department Code, volume II, chapter I, paragraphs 103 and 104 and chapter II, paragraph 162, should also be carefully attended to in future. Materials issued to contractors are shown as materials at site of works and entered in the materials at site accounts in Form 7 F; once the materials are handed over to the contractor; they should not continue to be borne on the materials at site account of the work.

16. *Contract Accounts—(a) Contract agreements.*—The agreement entered into with petty contractor P. P. Pantalu for construction of masonry works and repairing the bund of Ranjukammanthu Poram Pedda tank had not been signed by the contractor nor by the Executive Engineer, though the "conditions of contract" had been duly signed by both. The contract agreements are kept in an open almirah; they should be kept under lock and key.

(*b*) *Copies of bills and vouchers.*—A quite unnecessary number of copies of contractors' bills and vouchers are prepared as under:—

one for the subordinate who prepares the bill.
one for the Sub-divisional officer (disburser).
one for the Executive Engineer's office.

If the new form of measurement book is used, it in itself answers the purpose of a copy of the bill and no further copy should be necessary for the Sub-divisional office, and, as regards the Divisional office, if the works abstracts and contractors' ledger are posted (as they should be) before despatch of the monthly accounts to the Examiner's office, all necessary information would be obtainable from them and a copy of the bill would not be necessary, the original measurement books would besides always be available in the Sub-divisional offices and could be called for if found necessary at any time.

(*c*) *Advances to contractors.*—The following advances to contractors are still outstanding:—

(i) Rs. 400 to E. Appadoo, contractor for Udayagiri post office, from October 1890.

(ii) Rs. 200 to T. Nagaswamy Naidu for Balliguda post office, from 25th November 1891.

Both these advances are stated to have been made on the authority of G.O., No. 3252 W., dated 3rd December 1891; the contractors from whom the amounts are due are both dead and draft plaints are stated to be in course of preparation for submission to Government with a view to the amounts being recovered from the heirs of the deceased. Corrections are somewhat untidily made in the contractors' ledger; care should be taken to carry them out neatly and in *red ink* in future.

17. *Security deposits.*—In the case of the deposit of A. Lakshminarayen the amount of deposit entered in the register of Savings' Bank deposits differed from that shown in the pass book and deposit schedule, thus:—

	Rs.
As per register	23
„ pass book	53
Difference ...	30

The amount entered in the pass book was found to be correct; the mistake was due to carelessness on the part of the cashier in writing up the register; it was rectified in the presence of the inspecting officer.

18. *Accounts of road metal.*—No road metal accounts have been kept hitherto, all transactions being shown in Form 7 F, materials at site account, without any information as to miles at which stocked or the rates at different localities. The quantity of road metal in the division on 30th September 1894 was 93,872·46 cubic feet at a value of Rs. 1,445–10–9. Proper road metal accounts, as prescribed in Public Works Code, volume II, chapter I, paragraphs 124 and 125, and chapter II, paragraphs 149–152, should be at once opened out and maintained in future.

19. *Register of lands.*—This register requires to be more carefully posted and all corrections should be initialled by the Accountant in future. Vouchers for land payments received from the Examiner's office should first be checked and then posted into the register. This has not been done hitherto.

20. *Miscellaneous.*—Hardly any of the counterfoils of advices and acceptances of transfer had been approved by the Executive Engineer. Care should be taken to always obtain the approval of the Executive Engineer to these in future.

Results of Test Audit.

21. Month of test audit, June 1894.

22. *Unvouched outlay—(a) S. D. No.* 21, *nominal muster roll* 2/53 *for Rupees* 20–12–6.—Pay order by Executive Engineer is not dated.

(*b*) *S. D. No.* 23.—Rs. 36–6–6 shown against nominal muster roll includes As. 8–6 paid by imprest holder in May 1894, but short recouped by Sub-divisional officer in that month and subsequently paid in June 1894. Rs. 16–8–0 is the total amount of, as well as the amount paid on, nominal muster roll No. 3/26 of May 1894. In the works abstract for May 1894, the value of work done and payments were both put down at Rs. 15–15–6 to work up to the charges of the month, but the former should have been shown as Rs. 16–8–0 and the difference As. 8–6 as nominal arrears.

(*c*) *S. D. No.* 23, *nominal muster roll* 1/22 *for Rs.* 19–2–6.—In the allocation sheet the sub-head to which chargeable is stated to be "contingencies" without any other information as to the nature of work done.

(*d*) *S. D. No.* 29.—Rs. 2–15–0 shown against "other payments, &c.," includes Rs. 1–7–0 payments made on a miscellaneous receipt form to a head of a gang of seven men and six boys. The amount paid is calculated on the number of coolies and of days for which employed. This is another form of casual labour roll form.

23. *Works abstracts—(a) S. D. No.* 14, *V. No.* 16/*N.*—The amount of the voucher which is arrears due on previous bill is shown in the works abstract in column "Net amount paid," but not as *minus* figure under arrears. The totals are however entered correctly. This remark applies also to S. D. Nos. 29 and 53.

(*b*) *S. D. No.* 15.—In the works abstract in column "brief particulars" the word "adjustment" is entered. It should be "outlay transferred to Dharakota estate and miscellaneous advances." A similar entry is made on works abstracts for S. D. No. 22 instead of the works "Workshop debit for copper, tape, &c.

(*c*) *S. D. No.* 7, *Rs.* 109–11–0, *sale-proceeds of old materials credited to work.*—The estimate was not produced at inspection. Unless a reduction had been allowed in the estimate, there is no check against an excess of equal amount.

The amount of bill 33/3 of March 1894 should have been debited to the contractor and shown as *minus* arrears under contract.

(*d*) In the materials at site account, lime of the value of Rs. 32 is also shown as issued to the contractor. This lime was originally brought to site by the same contractor and accounted for in his bills. There is no necessity for its being entered in Form 7 F. This remark applies also to one mortar mill at Rs. 12. This is a work the accounts of which are not kept by sub-heads.

(*e*) *S. D. No.* 22, *V. No.* 29 *D—Lock purchased from Ahmutty and Company, Calcutta.*—In column "Brief particulars," the words "Petty contract," are entered.

(*f*) *S. D. No.* 36.—Form No. 15 is used for a running account. Rough stone (Rs. 13–13–5) referred to in the bill is contractor's material. It is shown in the material at site account.

(*g*) An issue of one barrel of cement, Rs. 14–6–1, is shown in Form 7 F for "pointing with cement," but the bill does not show any such work as having been done, nor has the value been recovered from contractor. The cement was obtained from Calcutta.

(*h*) *S. D. No.* 37.—Reference to adjustment book is not given.

(*i*) *S. D. No.* 42, *V.* 36*ch.*—The contractor's materials shown in this bill are accounted for in 7 F.

24. *Register of works.*—The estimate for constructing Ichchhápur-Jarada road, Rs. 39,400, is not entered in the register of works. The expenditure cannot therefore be compared with estimate. The abstract of the estimate, it was stated, is not in terms of the register of works. The former is by miles; the latter only by sub-heads metalling, gravelling, &c.

25. *Excess over estimates.*—The undermentioned excesses over sub-heads have not been reported to Superintending Engineer in work-slip :—

(*a*) *Combined office for the Stationary and Town Magistrate, Berhampar,* 90 *of* 1894–95, *estimate Rs.* 14,400.

Concrete in surki—

	Rs	A.	P.
Estimate, 10,700 cubic feet at Rs. 12	1,284	0	0
Actual, 11,517 ,, at ,, 11–5–8	1,207	15	8
Excess due to excess in quantity ...	24	0	0
Petty supervision, estimate	315	0	0
	356	0	0
Excess ...	41	0	0
Seigniorage and tolls, estimate	200	0	0
	299	6	0
Excess ...	99	0	0

(*b*) *Constructing road from Tekkali to Anantagiri, estimate* 40 *of* 9*th January* 1892, *Rs.* 23,500—

To end of June 1894—

	Quantity.	Amount.	Rate.		
		Rs.	Rs.	A.	P.
1st mile, earthwork—					
Estimate	304·000	912	3	0	0
Actual	347·852	1,334	3	13	4
2nd mile, earthwork—					
Estimate	372 000	1,116	3	0	0
Excess	482·627	1,730	3	9	4
4th mile, metalling—					
Estimate	297·00	772	2	9	7
Excess	265·71	792	2	15	8
7th mile, earthwork					
Estimate	195·000	585	3	0	0
Excess	199·194	642	3	3	6

	Quantity.	Amount.	Rate.		
		Rs.	Rs.	A.	P.
9th mile, earthwork—					
Estimate	237·000	711	3	0	0
Excess	440·589	1,200	2	11	7
10th mile, earthwork—					
Estimate	229·000	687	3	0	0
Excess	310·661	806	2	9	7
11th mile, earthwork—					
Estimate	188·000	564	3	0	0
Excess	322·367	1,061	3	4	6
12th mile, earthwork—					
Estimate	237·000	711	3	0	0
Excess	253·614	937	2	10	5

26. *Materials at site—*(*a*) *Combined office for the Stationary and Town Magistrate at Berhampur, estimate Rs.* 14,400—

	Rs.	A.	P.
Value as per register of works	3,824	2	10
Do. as per 7 F	3,674	11	1
Difference ...	149	7	9

is due to omission in works accounts of the following transactions shown in form 7 F.

	Rs.	A.	P.
I. Salwood scantlings issued to "woodwork"	126	13	3
II. Cutstone, wrought, issued to "cutstone work"	25	2	6
	151	15	9
Deduct—			
III. Bricks brought on at site from another work	2	8	0
	149	7	9

Sub-divisional officer has not sent in a form No. 17 for transaction III, nor has the Divisional office taken any action on its appearance in form 7 F for August 1894.

(*b*) *Metalling road from Udayagiri to Kalinga, estimate* 3 *of* 1892–93, *Rs.* 4,250—

	Rs.	A.	P.
As per register of works	441	5	0
As per 7 F	276	6	10
	164	14	2

The difference represents value of materials found short on Mr. Marrow's taking over charge of the work from M.R.Ry. Daivasikhamani Mudaliar and reported by Sub-divisional officer to Executive Engineer in his No. 112, dated 20th May 1894.

(*c*) *Metalling road from Lohagadi to Govindpoor, estimate* 7 *of* 1893–94, *Rupees* 9,670—

Material at site at end of June 1894—

23,134·62 cubic feet metal.
8,997·74 cubic feet roughstone.

No rate or value is entered. In column Total, Rs. 592–11–2 is entered. No transactions during the month.

In May 1894 the closing balances had been as follows :—

	Rs.	A.	P.
24,069·33 cubic feet metal	472	14	3
11,874·56 cubic feet rough stones	119	12	11
Total ...	592	11	2

The differences in quantities require explanation. No statement in 7 F since June 1894.

(*d*) *Constructing Ichchhápur-Jarada road, Register No.* 23 *of* 1893-94, *estimate Rs.* 39,400.—A note is made in form 7 F by the overseer that out of 33,080 cubic feet gravel at site as per account, 7,040 cubic feet had been taken over by Local Fund Department with reference to his remark in the transfer report. No steps have been taken by the Divisional office about this item.

(*e*) *Constructing Tekkali-Anantagiri road, Register No.* 40 *of* 1891-92, *Rupees* 23,500—

	Rs.	A.	P.
As per register of works	2,484	12	7

No materials at site account produced at inspection. The matter was stated to be under correspondence. A statement of road metal in form M 83 for Rs. 690-4-6 to end of May 1894 was received on 13th June 1894. Not checked.

(*f*) *Constructing a bridge at Mahasingi on the road from Suragada to Balliguda, No.* 91 *of* 1894-95, *Rs.* 55,100—

	Rs.	A.	P.
As per register of works	21,264	3	3
As per 7 F	21,247	1	11
Difference ...	17	1	4

The difference is due to omission in register of works of the following transaction:—

July 1894, 3 sleepers Rs. 4-10-0 issued to "conveying iron girders."
June 1894, 1,840 burnt bricks Rs. 12-7-4 issued to "building wells."

27. *Half-yearly Returns.*—Receipts and issues for June 1894 checked and found correct.

Travelling Allowance Journals of Lower Subordinate, Office and Petty Establishments not submitted to the Examiner.

28. (*a*) *Period embraced in the examination*—April 1892 to September 1894.

(*b*) *September* 1894.—Yad Hussain, Clerk, temporary. Joined first appointment under Overseer M.R.Ry. Daivasikhamani Mudaliar (head-quarters, Mohono) at Lohagadi (distance 6 miles) on the 4th September 1894. Claimed daily allowance at 6 annas from 4th to 9th which is inadmissible inasmuch as the clerk made no travelling, although his overseer's head-quarters may be at a different place.

(*c*) *Bill for July* 1894.—Journal for February 1894 of Clerk A. Kurmanaikulu Naidu (not now in service). Daily allowance from 9th to 15th at 6 annas claimed and passed under the same circumstances as in the foregoing.

(*d*) *May* 1894.—John Cooke, Clerk. Daily allowance from 3rd to 6th at 6 annas claimed and passed for halt at Lohagadi under similar circumstances to those in (*b*) should be retrenched in the next travelling allowance bill.

(*e*) *February* 1894.—G. Prakasa Row, Clerk. Daily allowance from 22nd February to 2nd March 1894 at 4 annas passed under similar circumstances to those in (*b*) should be retrenched in the next travelling allowance bill.

(*f*) *January* 1894.—T. R. Jaganatha Row, Clerk, V class, 1st grade. 12th and 13th. In this and similar cases where daily allowance is claimed for two consecutive days under Civil Service Regulations 29, the hour of departure from and arrival at head-quarters is not entered.

(*g*) *September* 1893.—Seetaramasawmy, Clerk, V class, 1st grade (head-quarters Balliguda)—

1st to 9th at Tentuligada (58 miles) from head-quarters.
10th, Tentuligada to Sankarakole (48 miles).
11th, Sankarakole to Tentuligada (58 miles).
12th and 13th at Tentuligada.

Halt not interrupted by absence for three nights.

Travelling allowance claimed and passed—

	Rs.	A.	P.
Daily allowance for 13 days at 6 annas	4	14	0
Admissible daily allowance for 11 days at 6 annas (Civil Service Regulations 1159 Expln.)	4	2	0
Excess ...	0	12	0

should be retrenched in the next travelling allowance bill.

(*h*) *April* 1893.—Gurumurti Patrudu, Sub-Overseer, 3rd grade—

Journey on transfer from Rushikulya division—
Left 1st Berhampur. } Distance 99 miles.
Arrived 7th Chicacole. }
8th to 30th journeys on tour.

Claimed by the Sub-overseer—

	Rs.	A.	P.
Mileage for 99 miles	12	6	0
Horse allowance for full month	15	0	0
Total ...	27	6	0

Admissible—

	Rs.	A.	P.
Mileage	12	6	0
Horse allowance for 8th to 30th at Rs. 15	11	8	0
Total ...	23	14	0

Passed by the divisional office and claimed in travelling allowance bill—

	Rs.	A.	P.
Horse allowance	15	0	0

The difference Rs. 8-14-0 may be claimed in the next travelling allowance bill.

(*i*) *February* 1893.—P. Jaggarazu Naidu, Draftsman, Vamsadhára project, Rs. 60 (head-quarters, Chicacole)—

	Rs.	A.	P.
At Hiramandalam 4th to 14th, eleven days, at 10 annas ...	6	14	0
Admissible for ten days at 10 annas	6	4	0
Excess ...	0	10	0

should be retrenched in the next travelling allowance bill.

(*j*) *December* 1892.—Y. Appalasawmy Naidu, Clerk, temporary (head-quarters, Chatrapur)—

9th, Gopalpur to Chatrapur.
13th to 15th at Russellkonda attended Magistrate's Court.

The journeys to and from Russellkonda (62 miles) are not traceable.

(*k*) *November* 1892.—A. Seetharamasawmy Naidu, Clerk, V class, 1st grade, Rs. 20 (head-quarters, Russellkonda)—

Journey on tour—
18th Digupudi to Aska.
19th to 21st at Aska attending the Magistrate's Court to give evidence about the tools found in Pudamari.
22nd Aska to Russellkonda.

Claimed no travelling allowance, but received subsistence allowance Rs. 6-4-0.

The Executive Engineer should state whether the subsistence allowance granted to the clerk was intended to compensate him for the cost of travelling to Aska, and whether it was given by the magistrate under the rules of the court.

Service Books.

29. (*a*) *Period embraced in the examination*—March 1890 to September 1894.

(*b*) A register of service books is maintained. The attestation of the service books of Mr. C. W. Traish and Mr. C. Subramina Iyer, Supervisors, is overdue. The latter has not yet joined the division.

(*c*) Reuben Mahanty, Clerk, IV class, 3rd grade. Absent without leave on 18th July 1889. A note as subsequently made on 4th April 1893, thus :—

"This was converted into leave without allowances—*vide* leave statement for March 1893."

His second annual increment was, however, granted from 1st May 1890, the first having been granted from 1st May 1889.

(*d*) K. Appalasawmy, Messenger, on Rs. 7 per mensem. Leave without allowances for eleven days from 20th September 1890 to 30th September 1890 not noted in the service book.

(*e*) S. Appiah, messenger. Leave without allowances—

As per salary bill, 1st to 24th October 1890.
As recorded in the service book, 1st to 23rd October 1890.

(*f*) G. V. Jagannadham Pantulu, Clerk, V class, 1st grade—

Pay drawn as per salary bills for June and July 1892—
At Rs. 16 from 1st May 1891 to 30th April 1892.
At Rs. 17 from 1st May 1892.

As recorded in the service book—
At Rs. 15 up to 30th April 1892.
At Rs. 17 from 1st May 1892.

30. *Genuineness of vouchers sent to the Examiner.*—Compared with cash books, work accounts and copies of bills and found correct.

The subsequent payments are made on form No. 15.

31. *Service Label account.*—The counterfoils between 5th September 1893 and 25th May 1894 are not signed or initialled by Executive Engineer, Head Clerk or Accountant. The amount is not expressed in words as there is no provision in the form.

32. *General.*—With the foregoing exceptions the work of the office may be said to be generally in pretty fair order. The clerical establishment of the office is large and it would appear to be feasible by a judicious redistribution of the work to effect the reduction of at least one clerk. The Executive Engineer might be asked to report on this matter.

33. *Inspection of Berhampur Sub-division—(a) Date of inspection.*—This office was inspected on the 3rd November 1894.

(*b*) *Officer in charge.*—Mr. P. V. Ramasawmy Iyer, Overseer, assumed charge of the sub-division from Mr. Inglis, Executive Engineer, on 15th October 1894. Mr. Iyer was present during the inspection. Previous to 15th October 1894 there was no separate Sub-divisional officer, the Executive Engineer being himself in charge, and no separate accounts were kept of the transactions of the sub-division; there was consequently very little to be inspected in the Sub-divisional office.

(*c*) *Imprests.*—The following imprests were outstanding at time of the inspection :—

	Rs.
Mr. Gopala Iyer, Overseer, 2nd grade	100
Mr. C. K. Ramachandra Iyer, Temporary Upper Subordinate on Rs. 60 per mensem	100
Mr. K. Pranatarthihara Iyer, L.C.E., Temporary Overseer on Rs. 60 per mensem	50

Transfers of imprests from one subordinate to another are not noted in the cash book. This should be done in future in the same manner as increases and decreases of imprests are noted—*vide* Public Works Department Code, volume II, chapter I, paragraph 67.

(*d*) *Measurements.*—References to the number and date of the voucher on which payments have been made are not always given in the measurement books or sheets. Care should be taken to invariably do this in future. Attention is invited to Public Works Department Code, volume II, chapter I, paragraph 37, on this subject.

(*e*) *Banking arrangements.*—Payments into treasury are made upon challans received from the treasury which are sent with the copy of the cash book to the Divisional office. As the Sub-divisional office is at Berhampur and close to the Divisional office, it would perhaps be preferable to open a remittance book for all payments into treasury and dispense with the separate challans or receipts. More care and attention is required to be given to the writing up and completion of the memoranda of balances on back of the counterfoils of cheques. The practice of making corrections by conversions of the figures, which is followed to a great extent, should be discontinued and corrections only be made in the manner prescribed in Public Works Department Code, volume II, chapter I, paragraph 56, and initialled.

(*f*) *Cash arrangements.*—At the time of the inspection there was no cash-chest, the cash and cheque books being kept in a private tin-box belonging to the Sub-divisional officer. Arrangements are, it was stated, being made for a cash-chest to be obtained.

(*g*) *Cash book.*—The cash book is very neatly written up and remarkably free from corrections. The practice of showing the details of cash and imprests and the balance of each sub-treasury on the *opening* page as well as on the closing page of the cash book each month is unnecessary and may be discontinued. When one side of the cash book is filled up with entries sooner than the other, diagonal lines should be drawn across the vacant space to denote that no more entries are to be made therein. The office copies of statements (in form No. 1) of cash balances on 1st October, November, December 1893, January, February, March and May 1894 had not been initialled or signed by the Sub-divisional officer or any one. The originals submitted to the Divisional office had, however, been signed and were compared with the office copies and found to agree. Care should be taken in future to invariably obtain the Sub-divisional officer's approval and initials to the office copies of the cash balance statements at the time of count.

(*h*) *Appropriations.*—There is no record in the Sub-divisional office of the total appropriations allotted to the sub-division either by works or by departmental heads. The Sub-divisional officer should from time to time obtain the figures from the Divisional office and use them as a basis for his applications for funds from the Executive Engineer.

(*i*) *Service Label account.*—There is no evidence of any check of this account or verification of the balance at any time by anybody. The Sub-divisional officer stated that he would himself periodically verify the balance and initial the account in future.

(*j*) *Tools and Plant returns.*—The register in form No. 9 and the office copies of form No. 12 have hitherto not been signed by the Sub-divisional officer at the end of each month. This should invariably be done in future and all corrections initialled.

(*k*) *General.*—With the foregoing exceptions the office may be considered to be in pretty good order.

Madras,
14th November 1894.

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

Office-note from the Examiner, Public Works Accounts, dated Madras, 11th January 1895, No. 57 B.

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

2. *Paragraph* 6 (*a*).—It is most important that the sanction of the Superintending Engineer should be obtained before any work is commenced.

3. *Paragraph* 6 (*b*).—As the measurement book is the basis of all accounts of quantities, special attention should be paid to its being a reliable record. Attention is invited to Code volume II, chapter I, paragraphs 31, 34, 35 and 39. The last paragraph requires Superintending Engineer to see that the measurement book is carefully kept.

4. *Paragraph* 9.—Provision of Code volume II, chapter I, paragraph 70, should be complied with as far as practicable and arrangements made to safeguard Government from any loss.

5. *Paragraph* 12.—Too much attention cannot be paid to the preparation of the cash book. Attention is invited to Code volume II, chapter I, paragraphs 40, 56, 58 and 61 on the subject.

6. *Paragraph* 15 (*c*).—Attention is invited to the orders issued in G.O., No. 248 W., dated 29th January 1894, wherein the Superintending Engineer was required to arrange for a strict observance of the rules, Code volume I, chapter III, paragraph 43.

7. *Paragraph* 15 (*d*).—Contractors' materials should be charged off direct to subheads concerned and should not be dealt with as "materials at site."

8. *Paragraph* 16 (*a*).—This requires attention. The agreement should be signed if it is to be of any use.

9. *Paragraph* 16 (*b*).—Attention is invited to G.O., No. 2726 W., dated 30th September 1892, and the instructions therein issued should receive attention.

10. *Paragraphs* 28 *and* 29.—Sufficient attention does not appear to have been paid to (i) check of travelling journals of lower subordinates, office and petty establishment and (ii) service books.

11. *Paragraph* 29 (*c*).—The absence without leave should have been converted into leave without allowances under sanction of Government—*vide* Civil Service Regulations, article 464.

Order—dated 21st January 1895, No. 155 W., Public Works.

Communicated to the Superintending Engineer, I Circle, for the information and guidance of the Executive Engineer, Ganjám division, special attention being drawn to the remarks in the Examiner's covering note.

(True Extract.)

Under Secy. to Govt., P.W.D.

To the Superintending Engineer, I Circle.
„ other Superintending Engineers.
„ the Consulting Architect to Government.
„ the Superintendent of Works, Periyár Project.
„ the Examiner, Public Works Accounts.

Exd. C. A. Munisawmy.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1895} Madras.

PUBLIC WORKS.

Dated January, 21st.

Read. *Encl.*

G.O., 21st Jan. 1895, No. 155 W.

JANUARY.

Inspection Report

Orders on the — on the accounts of the Ganjám division, dated 14th November 1894.

Report of an inspection of the Office of the Executive Engineer, Ganjám Division, made by Mr. F. W. ELCKE, Examiner of Accounts, from 29th October to 2nd November 1894.

1. *Executive Engineer.*—Mr. J. Inglis, 3rd grade, has held charge since 2nd April 1894 on which date he relieved Mr. A. M. Hayes, Executive Engineer, who had been in charge since 12th July 1893. Mr. Inglis was present during the inspection.

2. *Accountant.*—Mr. P. Bhasyam Naidu, 7th grade, only joined the division on the 26th September 1894 from the Vizagapatam division, relieving Mr. Ratnam Aiyar, B.A., who had been Divisional Accountant since 26th June 1893.

3. *Previous inspections.*—The last inspection of the office by an accounts officer was made by Mr. H. Rainier, Deputy Examiner, in March 1890, and by the Superintending Engineer in February 1894.

4. *Unremedied irregularities of previous inspection.*—All irregularities brought to notice at the last inspection appear to have been remedied with the exception of that referred to in the concluding sentence of paragraph 31 of the last report which runs as follows:—"The register (of buildings) does not include the light-house at Calingapatam for which improvements are now being made." The work is still not entered in the register and is stated to be still not complete. The original value of the building should be entered. In paragraph 9 of the last inspection report it was brought to notice that on the occasion of the transfer of charge of the Parlákimedi estate sub-division a large number of serious discrepancies were found between the actual balance of materials at site and the account balance in the case of almost every work in that sub-division. The charge of all works in connection with the estate, together with all unadjusted differences and discrepancies, is stated to have been since handed over to the zemindar who owns the estate and has therefore passed out of the control of the Public Works Department.

5. *Constitution of the division.*—There are now four sub-divisions as under; each sub-divisional officer has a separate drawing account from the Executive Engineer:—

Name of sub-division.	Officer in charge.	
	Name.	Rank.
Berhampur ...	M.R.Ry. Ramasawmy Iyer ...	Overseer, 2nd grade.
Chicacole ...	Mr. C. W. Traish	Supervisor, 1st ,,
Northern ...	M.R.Ry. Narainasawmy Naidu.	Overseer, 2nd ,,
Civil agency ...	Mr. C. H. Marrow	Supervisor, 2nd ,,

There are besides six imprest holders with imprests ranging from Rs. 20 to Rs. 150 in amount.

6. *Control over expenditure—(a) Irregular expenditure without estimate or allotment.*—In no case in which a work was undertaken in anticipation of sanction to estimate and appropriation of funds during the past year was a special written order obtained from the Superintending Engineer to commence work; this should invariably be obtained in future in any case in which the commencement of a work before sanction to the estimate and allotment of funds is unavoidable. Attention is invited to Public Works Department Code, volume I, chapter IX, paragraph 1.

(*b*) *Measurements.*—It has hitherto been the practice for sub-divisional officers to submit measurement sheets to the Divisional office along with the final bills. Under Public Works Department Code, volume II, chapter I, paragraph 36, this is unnecessary, and a circular is about to issue from the Divisional office ordering the discontinuance of the practice. In some cases the "contents" had not been inked in in the measurement books, and corrections had been sometimes made by conversion of figures and in other cases where made in red ink in the proper manner, they had not always been initialled. Care should be taken to see that all the requirements of Public Works Department Code, volume II, chapter I, paragraph 34, are strictly complied with in future. In the case of payments made by the Divisional office on account of work done in the Berhampur sub-division, no reference had been given either in the measurement sheets or measurement books themselves to the number and date of the bill on which paid; the Divisional Accountant was instructed to have the measurements in question duly completed in this respect.

7. *Control over revenue and other receipts.*—Cash recoveries are not paid into treasury with sufficient promptitude in the civil agency sub-division. Arrangements should be made for these to be paid in more promptly for the future. The following differences in dates of remittance between the cash book and the treasury remittance book were noticed and should be explained:—

Amount.				Date as per cash book.		Date as per remittance book.
RS.	A.	P.				
150	3	1	...	23rd October 1893.	...	24th October 1893.
252	5	6	...	20th December „	...	21st December „

In order to avoid possible differences between the Public Works Department and treasury books and remittances sent to the treasury being returned owing to the treasury being closed, remittances should only be sent to the treasury when it is known that they will be received, and this could always be ascertained by previous enquiry or arrangement with the treasury officials; corrections in the treasury remittance book should be initialled; the present treasury remittance book requires to be rebound.

8. *Banking arrangements*—(*a*) *Treasury pass book.*—The cashier is in the habit of entering in the treasury pass book in red pencil the numbers and dates of any cheques that may have been omitted by the treasury office; this practice should be at once discontinued and no entries of any kind other than those necessary in connection with the monthly verification of the pass book made in the pass book by the Divisional office. The treasury officer does not initial against each cheque paid, but signs along the column "Initials of treasury officer" in each page of the pass book; the headings in the pass book are not filled in, such as "name of treasury," "in account with whom," "name of division."

(*b*) *Cheque books.*—The memoranda of balances on back of the counterfoils of cheques require to be more carefully completed. Some of them had been written up in *pencil* only, and corrections are frequently wrongly made by conversion of figures. Several differences of dates of remittances of cash to treasury between the cash book and cheque counterfoils were noticed and were explained by the cashier to be due to the cheques for the payment of the money into treasury having been drawn by the Executive Engineer out in camp and sent into head-quarters. In such cases the dates should be entered in the cash book thus $\frac{20}{22}$. There are eight cheque book counterfoils more than five years old; these may be destroyed in terms of Public Works Department Code, volume I, chapter VI, paragraph 40, note (2). The certificate of count of cheques in the old cheque books used between 1890 and 1893 had not been signed by the Executive Engineer. Care should be taken to invariably obtain the signature of the Executive Engineer to this certificate in each cheque book before any cheque book is brought into use in future.

9. *Cash arrangements.*—The Divisional office cash chest is in the charge of a subordinate who was appointed on the 1st April 1887 as "*cashier*" on pay Rs. 30—40. With the exception of having charge of the chest, paying the head-quarters establishments and writing up the cash book—duties which occupy a very small portion of his

time each day—this man has never done the duties of cashier as defined in Public Works Department Code, volume II, chapter I, paragraphs 78 to 83, but his services have really been utilized as an Assistant to the Accountant. As the designation of "cashier" is really a misnomer as applied to this subordinate, it seems desirable that it should be changed to that of "*clerk.*" The divisional cash chest has only *one* lock; it should be secured by *two* locks of different patterns—*vide* Public Works Department Code, volume II, chapter I, paragraph 70. One of the keys does not fit the lock and is consequently useless; it should be replaced by a new one. The Madras form of cash balance statement is used by the Divisional and Sub-divisional offices; this should be discontinued and the Government of India Form (No. I) used in future.

10. *Sub-Divisional officer's cash books.*—The cash book of the Chicacole sub-division requires to be more punctually submitted; the first two periods of it are, as a rule, received five days late. Attention is invited to Public Works Department Code, volume II, chapter I, paragraph 189.

11. *Imprest holder's cash accounts.*—The imprest account of overseer M.R.Ry. Pranathartihara Aiyer is not closed regularly towards the end of each month as required by Public Works Department Code, volume II, chapter I, paragraph 69; this should be done in future. The amount of this imprest (Rs. 50) as well as those in the hands of M.R.Ry. S. Daivasikhamani Mudaliar (Rs. 150) and Mr. Gaskell, overseer (Rs. 20), would appear to be susceptible of some reduction, the average monthly expenditure incurred being less than the imprest; transfers of imprests from one subordinate to another are not noted in the cash book; this might be done in the same manner as increases and decreases of imprests are noted—*vide* Public Works Department Code, volume II, chapter I, paragraph 67.

12. *Divisional cash book.*—The following defects were noticed in the cash book:—

(i) Corrections not always initialled by Executive Engineer.
(ii) Figures converted.
(iii) Some interpolations.
(iv) Corrections sometimes made in *black* instead of red ink and sometimes carried out in an untidy manner.
(v) Some unnecessary diffuseness in the entries, the words "received from" on the debtor side and "as per acquittance roll" on the creditor side being unnecessarily entered. Attention is invited to G.O. No. 2330 W., dated 22nd August 1892.
(vi) Actual transactions not always exhibited under the dates on which they occur—*vide* last portion of paragraph 8 (*b*) of this report.
(vii) Diagonal lines should be drawn across vacant spaces on any pages of the cash book (from the last entry to the bottom of the page) to denote that no more entries are required to be made therein.
(viii) Cheque No. 61493/12-B, dated 29th September 1894 for Rs. 207–7–10 was charged off in the cash book on 29th September 1894, but, instead of being issued to the payee, was kept in the Divisional office cash chest until 22nd October 1894, on which date it was sent to the Sub-divisional officer with the bill with instructions for the cheque to be handed over to the contractor and the bill signed. Up to the time of the inspection the bill had not been returned by the Sub-divisional officer. The procedure followed of showing the cheque as paid on 29th September 1894 when it had never really left the chest of the disburser was very irregular and great care should be taken in future to see that no cheque is drawn until it is ready to be paid away. On this point attention is invited to note 6 on Public Works Department form No. 4.

13. *Cash abstract book.*—The orders issued in standing order No. 134, dated 7th February 1893, regarding the entry of group totals in the cash abstract book have not been attended to, the result being that the cash accounts-current do not agree with the totals of the cash abstract book. The Accountant was instructed to carefully attend to the procedure prescribed in the standing order in future.

14. *Stock accounts.*—There is no stock in the division.

15. *Accounts of Works*—(*a*) *Muster Rolls.*—Pay orders on muster rolls are frequently not signed by the disbursing officer, and in several instances the pay orders had been signed by the disbursing officer *after* payment and at the time of the recoupment of the subordinate's imprest; attention is invited to Public Works Department Code, volume I, chapter IX, paragraph 2.

(*b*) *Labour Reports.*—Daily reports have been discontinued in this division under G.O., No. 1889 W., dated 21st July 1893.

(*c*) *Work slips.*—The procedure prescribed in Public Works Department Code, volume II, chapter II, paragraph 170, in regard to the submission of work slips in cases of probability of excess of actual over estimated cost of work has not been followed; the instances in which work slips was not sent are detailed in paragraph 25 of this report.

(*d*) *Materials at site.*—The accounts of materials at site of works in Form 7 F require more careful attention and check than appears to have been bestowed upon them hitherto, for detailed remarks under this head, see paragraph 26 of this report. Form 7 F, with opening and closing balances, was found to have been regularly prepared for works not accounted for by sub-heads; this is not necessary—*vide* Public Works Department Code, volume II, chapter I, paragraph 104. There was no indication whatever that the figures in any of the materials at site accounts (Form 7-F) had been checked or compared with previous statements. Care should be taken to invariably do this in future and to write the word "checked" under the checking person's initials and date on each statement checked in future. The instructions in Public Works Department Code, volume II, chapter I, paragraphs 103 and 104 and chapter II, paragraph 162, should also be carefully attended to in future. Materials issued to contractors are shown as materials at site of works and entered in the materials at site accounts in Form 7-F; once the materials are handed over to the contractor; they should not continue to be borne on the materials at site account of the work.

16. *Contract Accounts*—(*a*) *Contract agreements.*—The agreement entered into with petty contractor P. P. Pantalu for construction of masonry works and repairing the bund of Ranjukammanthu Poram Pedda tank had not been signed by the contractor nor by the Executive Engineer, though the "conditions of contract" had been duly signed by both. The contract agreements are kept in an open almirah; they should be kept under lock and key.

(*b*) *Copies of bills and vouchers.*—A quite unnecessary number of copies of contractors' bills and vouchers are prepared as under:—

one for the subordinate who prepares the bill.
one for the Sub-divisional officer (disburser).
one for the Executive Engineer's office.

If the new form of measurement book is used, it in itself answers the purpose of a copy of the bill and no further copy should be necessary for the Sub-divisional office, and, as regards the Divisional office, if the works abstracts and contractors' ledger are posted (as they should be) before despatch of the monthly accounts to the Examiner's office, all necessary information would be obtainable from them and a copy of the bill would not be necessary, the original measurement books would besides always be available in the Sub-divisional offices and could be called for if found necessary at any time.

(*c*) *Advances to contractors.*—The following advances to contractors are still outstanding:—

(i) Rs. 400 to E. Appadoo, contractor for Udayagiri post office, from October 1890.

(ii) Rs. 200 to T. Nagaswamy Naidu for Balliguda post office, from 25th November 1891.

Both these advances are stated to have been made on the authority of G.O. No. 3252 W., dated 3rd December 1891; the contractors from whom the amounts are due are both dead and draft plaints are stated to be in course of preparation for submission to Government with a view to the amounts being recovered from the heirs of the deceased. Corrections are somewhat untidily made in the contractors' ledger; care should be taken to carry them out neatly and in *red ink* in future.

17. *Security deposits.*—In the case of the deposit of A. Lakshminarayen the amount of deposit entered in the register of Savings' Bank deposits differed from that shown in the pass-book and deposit schedule, thus:—

	Rs.
As per register	23
„ pass book	53
Difference ...	30

The amount entered in the pass-book was found to be correct; the mistake was due to carelessness on the part of the cashier in writing up the register; it was rectified in the presence of the inspecting officer.

18. *Accounts of road metal.*—No road metal accounts have been kept hitherto, all transactions being shown in Form 7-F, materials at site account, without any information as to miles at which stocked or the rates at different localities. The quantity of road metal in the division on 30th September 1894 was 93,872·46 cubic feet at a value of Rs. 1,445-10-9. Proper road metal accounts, as prescribed in Public Works Code, volume II, chapter I, paragraphs 124 and 125, and chapter II, paragraphs 149–152, should be at once opened out and maintained in future.

19. *Register of lands.*—This register requires to be more carefully posted and all corrections should be initialled by the Accountant in future. Vouchers for land payments received from the Examiner's office should first be checked and then posted into the register. This has not been done hitherto.

20. *Miscellaneous.*—Hardly any of the counterfoils of advices and acceptances of transfer had been approved by the Executive Engineer. Care should be taken to always obtain the approval of the Executive Engineer to these in future.

Results of Test Audit.

21. Month of test audit, June 1894.

22. *Unvouched outlay.*—(*a*) *S. D. No.* 21, *nominal muster roll* 2/53 *for Rupees* 20–12–6. Pay order by Executive Engineer is not dated.

(*b*) *S. D. No.* 23.—Rs. 36–6–6 shown against nominal muster roll includes As. 8–6 paid by imprest holder in May 1894, but short recouped by Sub-divisional officer in that month and subsequently paid in June 1894. Rs. 16–8–0 is the total amount of, as well as the amount paid on, nominal muster roll No. 3/26 of May 1894. In the works abstract for May 1894, the value of work done and payments were both put down at Rs. 15–15–6 to work up to the charges of the month, but the former should have been shown as Rs. 16–8–0 and the difference As. 8–6 as nominal arrears.

(*c*) *S. D. No.* 23, *nominal muster roll* 1/22 *for Rs.* 19–2–6. In the allocation sheet the sub-head to which chargeable is stated to be "contingencies" without any other information as to the nature of work done.

(*d*) *S. D. No.* 29.—Rs. 2–15–0 shown against "other payments, &c.," includes Rs. 1–7–0 payments made on a miscellaneous receipt form to a head of a gang of seven men and six boys. The amount paid is calculated on the number of coolies and of days for which employed. This is another form of casual labour roll form.

23. *Works abstracts*—(*a*) *S. D. No.* 14, *V. No.* 16/*N.*—The amount of the voucher which is arrears due on previous bill is shown in the works abstract in column "Net amount paid," but not as *minus* figure under arrears. The totals are however entered correctly. This remark applies also to S. D. Nos. 29 and 53.

(*b*) *S. D. No.* 15.—In the works abstract in column "brief particulars" the word "adjustment" is entered. It should be "outlay transferred to Dharakota estate and miscellaneous advances." A similar entry is made on works abstracts for S. D. No. 22 instead of the works "Workshop debit for copper, tape, &c.

(*c*) *S. D. No.* 7, *Rs.* 109–11–0, *sale-proceeds of old materials credited to work.*—The estimate was not produced at inspection. Unless a reduction had been allowed in the estimate, there is no check against an excess of equal amount.

The amount of bill 33/3 of March 1894 should have been debited to the contractor and shown as *minus* arrears under contract.

(*d*) In the materials at site account, lime of the value of Rs. 32 is also shown as issued to the contractor. This lime was originally brought to site by the same contractor and accounted for in his bills. There is no necessity for its being entered in Form 7 F. This remark applies also to one mortar mill at Rs. 12. This is a work the accounts of which are not kept by sub-heads.

(*e*) *S. D. No.* 22, *V. No.* 29 *D.—Lock purchased from Ahmutty and Company, Calcutta* —In column "Brief particulars," the words "Petty contract," are entered.

(*f*) *S. D. No.* 36.—Form No. 15 is used for a running account. Rough stone (Rs. 13–13–5) referred to in the bill is contractor's material. It is shown in the material at site account.

(*g*) An issue of one barrel of cement, Rs. 14–6–1, is shown in Form 7-F for "pointing with cement," but the bill does not show any such work as having been done, nor has the value been recovered from contractor. The cement was obtained from Calcutta.

(*h*) *S. D. No.* 37.—Reference to adjustment book is not given.

(*i*) *S. D. No.* 42, *V.* 36*ch*.—The contractor's materials shown in this bill are accounted for in 7-F.

24. *Register of works.*—The estimate for constructing Ichchhápur-Jarada road, Rs. 39,400, is not entered in the register of works. The expenditure cannot therefore be compared with estimate. The abstract of the estimate, it was stated, is not in terms of the register of works. The former is by miles; the latter only by sub-heads metalling, gravelling, &c.

25. *Excess over estimates.*—The undermentioned excesses over sub-heads have not been reported to Superintending Engineer in work-slip :—

(*a*) *Combined office for the Stationary and Town Magistrate, Berhampar,* 90 *of* 1894–95, *estimate Rs.* 14,400.

Concrete in surki—

	Rs	A.	P.
Estimate, 10,700 cubic feet at Rs. 12	1,284	0	0
Actual, 11,517 ,, at ,, 11–5–8	1,307	15	8
Excess due to excess in quantity ...	24	0	0
Petty supervision, estimate	315	0	0
	356	0	0
Excess ...	41	0	0
Seigniorage and tolls, estimate	200	0	0
	299	6	0
Excess ...	99	0	0

(*b*) *Constructing road from Tekkali to Anantagiri, estimate* 40 *of* 9*th January* 1892, *Rs.* 23,500—

To end of June 1894—

	Quantity.	Amount.	Rate.		
		Rs.	Rs.	A.	P.
1st mile, earthwork—					
Estimate	304·000	912	3	0	0
Actual	347·852	1,334	3	13	4
2nd mile, earthwork—					
Estimate	372·000	1,116	3	0	0
Excess	482·627	1,730	3	9	4
4th mile, metalling—					
Estimate	297·00	772	2	9	7
Excess	265·71	792	2	15	8
7th mile, earthwork					
Estimate	195·000	585	3	0	0
Excess	199·194	642	3	3	6

	Quantity.	Amount.	Rate.		
		Rs.	Rs.	A.	P.
9th mile, earthwork—					
Estimate	237·000	711	3	0	0
Excess	440·589	1,200	2	11	7
10th mile, earthwork—					
Estimate	229·000	687	3	0	0
Excess	310·661	806	2	9	7
11th mile, earthwork—					
Estimate	188·000	564	3	0	0
Excess	322·367	1,061	3	4	6
12th mile. earthwork—					
Estimate	237·000	711	3	0	0
Excess	253·614	937	2	10	5

26. *Materials at site—*(*a*) *Combined office for the Stationary and Town Magistrate at Berhampur, estimate Rs.* 14,400—

	Rs.	A.	P.
Value as per register of works	3,824	2	10
Do. as per 7 F	3,674	11	1
Difference ...	149	7	9

is due to omission in works accounts of the following transactions shown in form 7 F.

	Rs.	A.	P.
I. Salwood scantlings issued to "woodwork"	126	13	3
II. Cutstone, wrought, issued to "cutstone work"	25	2	6
	151	15	9
Deduct—			
III. Bricks brought on at site from another work	2	8	0
	149	7	9

Sub-divisional officer has not sent in a form No. 17 for transaction III, nor has the Divisional office taken any action on its appearance in form 7 F for August 1894.

(*b*) *Metalling road from Udayagiri to Kalinga, estimate* 3 *of* 1892–93, *Rs.* 4,250—

	Rs.	A.	P.
As per register of works	441	5	0
As per 7 F	276	6	10
	164	14	2

The difference represents value of materials found short on Mr. Marrow's taking over charge of the work from M.R.Ry. Daivasikhamani Mudaliar and reported by Sub-divisional officer to Executive Engineer in his No. 112, dated 20th May 1894.

(*c*) *Metalling road from Lohagadi to Govindpoor, estimate* 7 *of* 1893–94, *Rupees* 9,670—

Material at site at end of June 1894—

23,134·62 cubic feet metal.
8,997·74 cubic feet roughstone.

No rate or value is entered. In column Total, Rs. 592–11–2 is entered. No transactions during the month.

In May 1894 the closing balances had been as follows :—

	Rs.	A.	P.
24,069·33 cubic feet metal	472	14	3
11,874·56 cubic feet roughstones	119	12	11
Total ...	592	11	2

The differences in quantities require explanation. No statement in 7 F since June 1894.

(*d*) *Constructing Ichchhápur-Jurada road, Register No.* 23 *of* 1893–94, *estimate Rs.* 39,400.—A note is made in form 7 F by the overseer that out of 33,080 cubic feet gravel at site as per account, 7,040 cubic feet had been taken over by Local Fund Department with reference to his remark in the transfer report. No steps have been taken by the Divisional office about this item.

(*e*) *Constructing Tekkali-Anantagiri road, Register No.* 40 *of* 1891–92, *Rupees* 23,500—

	Rs.	A.	P.
As per register of works	2,484	12	7

No materials at site account produced at inspection. The matter was stated to be under correspondence. A statement of road metal in form M 83 for Rs. 690–4–6 to end of May 1894 was received on 13th June 1894. Not checked.

(*f*) *Constructing a bridge at Mahasingi on the road from Suragada to Balliguda, No.* 91 *of* 1894–95, *Rs.* 55,100—

	Rs.	A.	P.
As per register of works	21,264	3	3
As per 7 F	21,247	1	11
Difference ...	17	1	4

The difference is due to omission in register of works of the following transaction :—

July 1894, 3 sleepers Rs. 4–10–0 issued to "conveying iron girders."
June 1894, 1,840 burnt bricks Rs. 12–7–4 issued to "building wells."

27. *Half-yearly Returns.*—Receipts and issues for June 1894 checked and found correct.

Travelling Allowance Journals of Lower Subordinate, Office and Petty Establishments not submitted to the Examiner.

28. (*a*) *Period embraced in the examination*—April 1892 to September 1894.

(*b*) *September* 1894.—Yad Hussain, Clerk, temporary. Joined first appointment under Overseer M.R.Ry. Daivasikhamani Mudaliar (head-quarters Mohono) at Lohagadi (distance 6 miles) on the 4th September 1894. Claimed daily allowance at 6 annas from 4th to 9th which is inadmissible inasmuch as the clerk made no travelling, although his overseer's head-quarters may be at a different place.

(*c*) *Bill for July* 1894.—Journal for February 1894 of Clerk A. Kurmanaikulu Naidu (not now in service). Daily allowance from 9th to 15th at 6 annas claimed and passed under the same circumstances as in the foregoing.

(*d*) *May* 1894.—John Cooke, Clerk. Daily allowance from 3rd to 6th at 6 annas claimed and passed for halt at Lohagadi under similar circumstances to those in (*b*) should be retrenched in the next travelling allowance bill.

(*e*) *February* 1894.—G. Prakasa Row, Clerk. Daily allowance from 22nd February to 2nd March 1894 at 4 annas passed under similar circumstances to those in (*b*) should be retrenched in the next travelling allowance bill.

(*f*) *January* 1894.—T. R. Jaganatha Row, Clerk, V class, 1st grade. 12th and 13th. In this and similar cases where daily allowance is claimed for two consecutive days under Civil Service Regulations 29, the hour of departure from and arrival at head-quarters is not entered.

(*g*) *September* 1893.—Seetaramasawmy, Clerk, V class, 1st grade (head-quarters Balliguda)—

1st to 9th at Tentuligada (58 miles) from head-quarters.
10th, Tentuligada to Sankarakole (48 miles).
11th, Sankarakole to Tentuligada (58 miles).
12th and 13th at Tentuligada.

Halt not interrupted by absence for three nights.

Travelling allowance claimed and passed—

	Rs.	A.	P.
Daily allowance for 13 days at 6 annas	4	14	0
Admissible daily allowance for 11 days at 6 annas (Civil Service Regulations 1159 Expln.)	4	2	0
Excess ...	0	12	0

Should be retrenched in the next travelling allowance bill.

(*h*) *April* 1893.—Gurumurti Patrudu, Sub-Overseer, 3rd grade—

Journey on transfer from Rushikulya division—
Left 1st Berhampur. } Distance 99 miles.
Arrived 7th Chicacole. }
8th to 30th journeys on tour.

Claimed by the Sub-overseer—

	Rs.	A.	P.
Mileage for 99 miles	12	6	0
Horse allowance for full month	15	0	0
Total ...	27	6	0

Admissible—

	Rs.	A.	P.
Mileage	12	6	0
Horse allowance for 8th to 30th at Rs. 15	11	8	0
Total ...	23	14	0

Passed by the divisional office and claimed in travelling allowance bill—

	Rs.	A.	P.
Horse allowance	15	0	0

The difference Rs. 8–14–0 may be claimed in the next travelling allowance bill.

(*i*) *February* 1893.—P. Jaggarazu Naidu, Draftsman, Vamsadhara project, Rs. 60 (head-quarters, Chicacole)—

	Rs.	A.	P.
At Hiramandalam 4th to 14th, eleven days, at 10 a[illegible] ...	6	14	0
Admissible for ten days at 10 annas	6	4	0
Excess ...	0	10	0

should be retrenched in the next travelling allowance bill.

(*j*) *December* 1892.—Y. Appalasawmy Naidu, Clerk, temporary (head-quarters, Chatrapur)—

9th, Gopalpur to Chatrapur.
13th to 15th at Russellkonda attended Magistrate's Court.

The journeys to and from Russellkonda (62 miles) are not traceable.

(*k*) *November* 1892.—A. Seetharamasawmy Naidu, Clerk, V class, 1st grade, Rs. 20 (head-quarters, Russellkonda)—

Journey on tour—
18th Digupudi to Aska.
19th to 21st at Aska attending the Magistrate's Court to give evidence about the tools found in Pudamari.
22nd Aska to Russellkonda.

Claimed no travelling allowance, but received subsistence allowance Rs. 6–4–0.

The Executive Engineer should state whether the subsistence allowance granted to the clerk was intended to compensate him for the cost of travelling to Aska, and whether it was given by the magistrate under the rules of the court.

Service Books.

29. (*a*) *Period embraced in the examination*—March 1890 to September 1894.

(*b*) A register of service books is maintained. The attestation of the service books of Mr. C. W. Traish and Mr. C. Subramina Iyer, Supervisors, is overdue. The latter has not yet joined the division.

(*c*) Reuben Mahanty, Clerk, IV class, 3rd grade. Absent without leave on 18th July 1889. A note as subsequently made on 4th April 1893, thus :—

"This was converted into leave without allowances—*vide* leave statement for March 1893."

His second annual increment was, however, granted from 1st May 1890, the first having been granted from 1st May 1889.

(*d*) K. Appalasawmy, Messenger, on Rs. 7 per mensem. Leave without allowances for eleven days from 20th September 1890 to 30th September 1890 not noted in the service book.

(*e*) S. Appiah, messenger. Leave without allowances—

As per salary bill, 1st to 24th October 1890.
As recorded in the service book, 1st to 23rd October 1890.

(*f*) G. V. Jagannadham Pantulu, Clerk, V class, 1st grade—

Pay drawn as per salary bills for June and July 1892—
At Rs. 16 from 1st May 1891 to 30th April 1892.
At Rs. 17 from 1st May 1892.

As recorded in the service book—
At Rs. 15 up to 30th April 1892.
At Rs. 17 from 1st May 1892.

30. *Genuineness of vouchers sent to the Examiner.*—Compared with cash books, work accounts and copies of bills and found correct.

The subsequent payments are made on form No. 15.

31. *Service Label account.*—The counterfoils between 5th September 1893 and 25th May 1894 are not signed or initialled by Executive Engineer, Head Clerk or Accountant. The amount is not expressed in words as there is no provision in the form.

32. *General.*—With the foregoing exceptions the work of the office may be said to be generally in pretty fair order. The clerical establishment of the office is large and it would appear to be feasible by a judicious redistribution of the work to effect the reduction of at least one clerk. The Executive Engineer might be asked to report on this matter.

33. *Inspection of Berhampur Sub division*—(*a*) *Date of inspection.*—This office was inspected on the 3rd November 1894.

(*b*) *Officer in charge.*—Mr. P. V. Ramasawmy Iyer, Overseer, assumed charge of the sub-division from Mr. Englis, Executive Engineer, on 15th October 1894. Mr. Iyer was present during the inspection. Previous to 15th October 1894 there was no separate Sub-divisional officer, the Executive Engineer being himself in charge, and no separate accounts were kept of the transactions of the sub-division; there was consequently very little to be inspected in the Sub-divisional office.

(*c*) *Imprests.*—The following imprests were outstanding at time of the inspection :—

	Rs.
Mr. Gopala Iyer, Overseer, 2nd grade	100
Mr. C. K. Ramachandra Iyer, Temporary Upper Subordinate on Rs. 60 per mensem	100
Mr. K. Pranatarthihara Iyer, L.C.E., Temporary Overseer on Rs. 60 per mensem	50

Transfers of imprests from one subordinate to another are not noted in the cash book. This should be done in future in the same manner as increases and decreases of imprests are noted—*vide* Public Works Department Code, volume II, chapter I, paragraph 67.

(*d*) *Measurements.*—References to the number and date of the voucher on which payments have been made are not always given in the measurement books or sheets. Care should be taken to invariably do this in future. Attention is invited to Public Works Department Code, volume II, chapter I, paragraph 37, on this subject.

(*e*) *Banking arrangements.*—Payments into treasury are made upon challans received from the treasury which are sent with the copy of the cash book to the Divisional office. As the Sub-divisional office is at Berhampur and close to the Divisional office, it would perhaps be preferable to open a remittance book for all payments into treasury and dispense with the separate challans or receipts. More care and attention is required to be given to the writing up and completion of the memoranda of balances on back of the counterfoils of cheques. The practice of making corrections by conversions of the figures, which is followed to a great extent, should be discontinued and corrections only be made in the manner prescribed in Public Works Department Code, volume II, chapter I, paragraph 56, and initialled.

(*f*) *Cash arrangements.*—At the time of the inspection there was no cash-chest, the cash and cheque-books being kept in a private tin-box belonging to the Sub-divisional officer. Arrangements are, it was stated, being made for a cash-chest to be obtained.

(*g*) *Cash book.*—The cash book is very neatly written up and remarkably free from corrections. The practice of showing the details of cash and imprests and the balance of each sub-treasury on the *opening* page as well as on the closing page of the cash book each month is unnecessary and may be discontinued. When one side of the cash book is filled up with entries sooner than the other, diagonal lines should be drawn across the vacant space to denote that no more entries are to be made therein. The office copies of statements (in form No. 1) of cash balances on 1st October, November, December 1893, January, February, March and May 1894 had not been initialled or signed by the Sub-divisional officer or any one. The originals submitted to the Divisional office had, however, been signed and were compared with the office copies and found to agree. Care should be taken in future to invariably obtain the Sub-divisional officer's approval and initials to the office copies of the cash balance statements at the time of count.

(*h*) *Appropriations.*—There is no record in the Sub-divisional office of the total appropriations allotted to the sub-division either by works or by departmental heads. The Sub-divisional officer should from time to time obtain the figures from the Divisional office and use them as a basis for his applications for funds from the Executive Engineer.

(*i*) *Service Label account.*—There is no evidence of any check of this account or verification of the balance at any time by anybody. The Sub-divisional officer stated that he would himself periodically verify the balance and initial the account in future.

(*j*) *Tools and Plant returns.*—The register in form No. 9 and the office copies of form No. 12 have hitherto not been signed by the Sub-divisional officer at the end of each month. This should invariably be done in future and all corrections initialled.

(*k*) *General.*—With the foregoing exceptions the office may be considered to be in pretty good order.

MADRAS,
14th November 1894.

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

Owe.1
178/95

KEEP-WITH CURRENT No.

dated 189 .

E. No. 27.
500—2-11-94.

GOVT. OF MADRAS. } 189 . { P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 11 January 189 .

OFFICE NOTE No. 57.

To

W.

Inspection Report of the Ganjam Division by F.W.Eicke Esq. on the 29th. October to 2nd.November 1894.

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

2. Para 6(a). It is most important that the sanction of the Supg.Engineer should be obtained before any work is commenced.

3. Para 6(b). As the measurement book is the basis of all accounts of quantities special attention should be paid to its being a reliable record.Attention is invited to Code volume II, chapter I, paras 31, 34, 35 and 39. The last para requires Supg.Engineer to see that the measurement book is carefully kept.

4. Para 9. Provision of Code volume II, chapter I, para 70 should be complied with as far as practicable, and arrangements made to safe-guard Government any loss.

P. W. CURR... No. 178

5. Para I2. Too much attention cannot be paid to the preparation of the cash book. Attention is invited to Code volume II, chapter I, paras 40, 56, 58 and 6I on the subject.

6. Para I5(c). Attention is invited to the orders issued in G.O.No.248 W. dated 29th. January I894 wherein the Supg. Engineer was required to arrange for a strict observance of the rules Code volume I, chapter III, para 43.

7. Para I5(d). Contractors materials should be charged off direct to sub heads concerned and should not be dealt with as "Materials at site".

8. Para I6(a). This requires attention. The agreement should be signed if it is to be of any use.

9. Para I6(b). Attention is invited to G.O.No.2726 W. dated 30th. September I892 and the instructions therein issued should receive attention.

I0. Paras 28 and 29. Sufficient attention does not appear to have been paid to (i) check of travelling journals of Lower Subordinates, office and petty Establishment and (ii) service books.

I1. Para 29(c). The absence without leave should have been converted into leave without allowances under sanction of Government vide C.S.R. article 464.

24-1-94 No 248 W
21-2-98 No 1889 W
30-9-92 No 2726 W
22-8-92 No 2310 W
3-12-91 No 3262 W
Rs 155 & dt 21. January/95

Communicated to the Supdg: Engr I. circle for the information and guidance of the Exr. Engr: Gunjam Division. Special attention is drawn to the remarks in the Examiner's covering note.

DESPATCHED
4 FEB. 95

S.E. I circle
Other Supdg: Engrs.
C.A. & Genl
Sof W.S. Project
Exr. Dns

C№ 178

Govt. of {1895} Madras.

PUBLIC WORKS.

Dated

Recd. Encl.

G.O., 21/1 1895 No. 153 W

Inspection Report

orders on the — on the accounts of the Ganjam Dn of 14-11-94.

230/1

T.C.C.

19—2,000—95.