

8575
Govt. of 1895 Madras.
PUBLIC WORKS.

Dated

Recd.

Encl.

G.O.

7/11/95

1895

No

2834 W

Inspection Report

Office note from the Engr
at accounts Submitting
an - ~~the~~ the accounts of
the Nellore & Coimbatore
S.E. with remarks.

195
110

Wm

20.7.95 No 12926
1.7.95 - 16135

P.W. CURRENT No. 8575

Recd: 5.11.95

En: 1

No 2834 W of 7 Nov 1895

A
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un-100

Communicated
to the Suptg. Engrs II
Circle for the in-
formation & guidance
of the Engrs. Wellcome
division, attention
being drawn to the
Engrs. Covering remarks.

2. The Suptg. Engrs are
2. Submit a special report
on the subject of para
14 of the inspection note
14 after in question.

S₇

Cross
6.11.95

DESPATCHED
16 NOV. 95

S. E. II circle
Other Suptg. Engrs
C. A. to Engrs
Engr P. W. a

KEEP-WITH

CURRENT No.

dated

189

E. No. 27.

500-30-7-95.

GOVT.
OF MADRAS. }

1895.

{ P. W.
DEPT.

EXAMINER, P. W. ACCOUNTS,

Madras, 4 October 1895.

OFFICE NOTE No. 3859 B.

To

W.

Inspection Report on the accounts of
the Nellore Division.

Submitted to Government for
information and orders special atten-
tion being invited to the following
points:-

2. Para 14. The matter brought to
notice requires Superintending Engi-
neer's special attention. He should be
required to report fully on the proce-
dure brought to notice which is al-
together out of the ordinary.

3. Para 31. The Executive Engineer
should look into this and submit a re-
vised data statement, if necessary.

C.

Am. I.

P.W. 8575/1

Report by Mr. C. C. SWETENHAM, Deputy Examiner of Accounts, of an Inspection on the 24th to 30th September 1895, of the accounts of the Nellore Division.

PART I.—EXECUTIVE ENGINEER'S OFFICE.

I.—PRELIMINARY.

Previous inspection.—The accounts of the division were last inspected in August 1892 by Mr. I. S. Sherlock-Hubbard, Examiner of Accounts. Defects then noticed still remaining unremedied are noted by me in their appropriate place.

2. Executive charge.—The executive charge of the division has, since the last inspection, vested in the following officers:—

Name.	Rank.	Till
Mr. H. O'Connell	Executive Engineer, 3rd grade	10th April 1893.
„ C. H. D. Marjoribanks	Do. 3rd do.	16th August 1893.
„ J. E. Paul	Do. 2nd do.	6th March 1894.
„ C. H. D. Marjoribanks	Do. 3rd do.	29th April 1895.
M.R.Ry. K. Greenivasa Aiyangar, Rai Sahib ..	Do. 3rd do.	29th July 1895.
Mr. C. H. D. Marjoribanks	Do. 3rd do.	Present date.

Mr. Marjoribanks was unable to be present during the inspection, distant works demanding his presence.

3. Accounts charge.—The accounts for the same period have been compiled by the following accountants:—

Name.	Rank.	Till
M.R.Ry. C. Manavala Naidu Garu	Accountant, 2nd grade	21th Aug. 1893.
„ Venkatasubbiah	Clerk	9th Sept. 1893.
„ Subbaroyalu Pantulu	Accountant, 5th grade	30th May 1894.
Mr. D. Jeremiah	Do. 8th do.	22nd Jan. 1895.
„ M. Ryan	Do. 5th do.	Present date.

4. Alterations in constitution.—Since the previous inspection, the Sub-divisional workshops at Nellore and the bulk of the allied stores have been done away with.

5. Scope of inspection.—The inspection ranged, for general purposes, over the period January to September 1895; for audit of travelling allowance claims, over January to July 1895; and for test-audit over the accounts for June 1895.

II.—EXPENDITURE.

A.—Cash and Treasury.

6. Cheques.—(a) The counterfoil of cheque No. 56678/42 of 7th February drawn by the Executive Engineer Mr. Marjoribanks still shows Rs. 105-8-6, but the cheque was actually issued for Rs. 108-5-6, a difference of Rs. 2-13-0, subsequently recovered as excess payment from payee. The counterfoil should be altered to agree with the facts, and a note of the circumstances made. Balances were subsequently rectified on counterfoil of cheque No. 47.

7. *Resource.*—(a) Applications from Sub-divisional officers for credits are granted for the full amount applied for, provided that be within the working grant assigned to the sub-division by the Executive Engineer.

(b) Intimations of the grant of their applications for funds are unnecessary unless the applications cannot be complied with as made.

8. *Cash book.*—(a) The initialled corrections in the divisional cash book are not dated.

(b) Transfers of imprests between other than Sub-divisional officers are not noted in the cash book as personal issues and discharges.

9. *Imprests.*—Imprest accounts should be systematically closed and rendered each month.

B.—General.

10. *Work agency.*—The whole, practically, of the work in the division is executed by piece-work.

11. *Measurements.*—(a) Test-check has only been applied to measurement books since the receipt of G.O. No. 1613 W., dated 1st July 1895.

12. *Labour accounts.*—All muster rolls are submitted to the Executive Engineer and filed in his office. This is unnecessary (*vide* Public Works Department Code, Volume II, chapter I, paragraph 28).

13. *Objectionable outlay.*—In the following instances “pandals” have been included in repairs estimates:—

(a) Amount of Rs. 10 allowed in estimate for repairing, during 1894–95, the “pandals” of the Sub-Collector’s bungalow at Ongole.

(b) In the estimate for 1895–96 of the Sub-divisional officer’s quarters at Buchireddipolliam, Rs. 2 has similarly been allowed. In neither of these cases could it be ascertained when the “pandals” were originally constructed.

14. *Register of buildings.*—Buildings have, in several cases, been erected upon land not the property of Government. For this land, rent is in one instance paid. In another, no rent is paid but the agreement made on 15th April 1890 that, at the expiry of the agreed upon period of occupancy (five years), the buildings erected shall become the property of the landlord. The procedure in both cases seems open to objection, and in the latter to be totally beyond the powers of any but Government itself. It appears preferable that land required for Government buildings should, in all cases, be acquired definitely.

C.—Suspense.

15. *Securities.*—The Savings Bank pass book for the security of Rs. 100 deposited by Anicut Superintendent K. Chandrasekhara Rao is made out in the name of Mr. C. H. D. Marjoribanks instead of in favour of the Executive Engineer, Nellore Division. Steps should be taken to rectify this.

D.—Accounts of Works.

16. *Superfluous work.*—What is practically a copy of the schedule of expenditure is maintained month by month to show the outlay incurred on each work month by month and up to date. Separate portions are set aside for each fund. The necessity for this extra work is not apparent.

17. *Workslips.*—There are several cases of excesses over estimates for which work slips have not been submitted to the Superintending Engineer, pending, it is said, further information from the Sub-divisional officers concerned.

18. *Advances on materials.*—In the case of works kept by sub-heads, advances to piece-workers for materials supplied are debited to “materials at site.” They should be shown as dues from contractors.

19. *Arrears due.*—An outstanding since May 1894 of Re. 1–0–6 due to labourers on the “Deputy Collector’s Cutcherry at Atmakuru” had not yet been credited to Revenue.

20. *Sub-heads.*—Expenditure had not been posted by sub-heads, although outlay on the “Idampalli tank improvements” had amounted to Rs. 5,794–9–0.

E.—Accounts of Divisional Office.

21. *Register of bills.*—The register of bills does not show the date of check by the accountant, nor has the requisite column been introduced into the office form.

22. *Completion reports.*—Unnecessary work is incurred by the keeping of office copies of completion reports. Closing entries in the register of works will serve this purpose.

F.—Establishment.

23. *Service books.*—(a) Land declarations had not been obtained and filed with the service books in the following cases:—

M.R.Ry. R. Krishna Row, Clerk.
 ” R. Veeraraghaviah, Clerk.
 ” P. Krishnasawmy Mudaliar, Sub-overseer.
 ” A. Srinivasa Row, Storekeeper.

(b) Statement B for land declarations had not been kept.

24. *Travelling allowance.*—The unsubmitted travelling allowance claims presented the following points:—

(a) For re-attestation of his service book, Sub-divisional clerk C. Rangiah Naidu, salary Rs. 30, was granted Rs. 8–10–0 for a journey from Kávali to Nellore (35 miles) and back on 1st April 1895. The Executive Engineer inspected the sub-division both shortly before and subsequently in February and May 1895, respectively.

(b) The hours of departure and return were not given in the journal of clerk T. Seetharamiah, salary Rs. 15, head-quarters Ongole, who claimed two days’ daily allowance for a journey from Ongole to Yendalore and back on the 9th and 10th May 1895.

III.—Stock.

A.—Stores.

25. *Verification of balances.*—The last annual verification of the stock balances was conducted by the officers who were themselves in charge of the stock concerned. No discrepancies have been reported.

26. *Surplus.*—(a) There are articles in stock which show no transactions for the past 12 months. Their upkeep seems unnecessary.

(b) The surplus rails referred to in paragraph 49 of the previous report are now reduced in quantity. Their stated value, Rs. 4,208, is their original book value and not current and efficient. They will, it is said, be required for use shortly.

B.—Tools and Plant.

27. *Superfluous work.*—Copies of the half-yearly return of tools and plant are maintained. Copies are unnecessary when all the necessary information requisite for future purposes can be obtained by carrying forward balances into the next return.

28. *Special tools and plant.*—There are several items borne on the list of provincial tools and plant and charged off to Provincial funds, which appear more rightly debitable to specific works. Such are tramways and their appurtenances. The accountant explained his difficulty arose in keeping an account of them should they be charged off to works. This is removed by keeping the same account of them as for general tools and plant, but under a special heading—tools and plant charged specially to Sangam or Pennar Project or other project or individual work as the case may be.

IV.—REVENUE.

Direct.

29. *Register of Revenue.*—The Register of Revenue maintained merely show actual realisations or actual sales. It does not exhibit a permanent list of all the available sources of revenue in the division as it should. There are at present no realisations by instalments, so the due date for instalments to be realised had not to be entered.

30. *Percentages.*—Percentages had not apparently been recovered in the following cases from contractors and employes on the value of tools and plant lost or materials supplied:—

(1) Twenty hammers lost by Overseer A. V. Runga Rao for which Rupees 12-1-4 was recovered.

(2) S.D.V. No. 104 of June 1895, in favour of Tippu Sahib for Nellore anicut annual repairs for 1895-96.

Rupees 14-9-0, value of Portland cement recovered without deduction of percentage.

(3) S.D.V. No. 26 of June 1895 in favour of Tippu Sahib for Nellore anicut, maintenance and repairs. Rs. 21-7-6, value of Portland cement recovered without deduction of percentage.

(4) S.D.V. No. 75 of June 1895, in favour of Pachameah on work "Kristnapatam canal maintenance." Rs. 20-0-10 for Portland cement and lime recovered without deduction of percentage.

(5) S.D.V. No. 1 of June 1895, in favour of Murthija, Piece-worker, on work "Marripallimadugu tank improvements."

Stock articles, valued Rs. 53-15-8, supplied to him were shown as payment by materials to piece-worker and no percentage recovered.

(6) Shaik Hussane Sahib for Kanigiri canal maintenance. Rupees 4-12-8 recovered in April 1895 in cash for issue of Portland cement referred to in audit note for February 1895. Item No. 9-B, does not include percentage charges.

31. *Rent assessment.*—The value of the stables and coach houses attached to the Sub-Divisional officer's quarters at Buchireddipolliem have not apparently been taken into calculation in the capital cost of the building for the purpose of assessing rent thereon. Their value according to the divisional register of imperial irrigation buildings (items 21 and 22) is Rs. 75 and Rs. 50, respectively.

32. *Disposal of lands and buildings.*—(a) It could not be definitely ascertained whether any buildings were available for sale or transfer. The old workshops buildings are still on hand, but attempts are being made to dispose of them.

(b) With regard to lands it was noted that the site of the Sea Customs house at Kottapatam in the Kundakur sub-division had not yet been made over to the Civil Department for disposal, although the dismantled building sold for Rs. 52 in November 1894.

33. *Miscellaneous produce.*—No proceeds were realised for the disposal last May of 2,138 date trees cut down by the Gudur Sub-division, the reason for this was stated to be the youth of the trees.

V.—GENERAL.

Staff and Personal.

34. *Accountant.*—The Accountant Mr. M. Ryan is in the 5th grade. His work appeared to be satisfactory. He has had training in the Central office.

PART II.—KANDUKUR SUB-DIVISION.

Previous inspection.—The accounts of this sub-division had not previously been inspected. The present inspection took place at Kavali on the 30th September.

2. *Sub-divisional charge.*—The present Sub-Divisional officer is Conductor H. Hollingsworth, Sub-Engineer, 3rd grade, who has held the charge since 1st August 1894. His immediate predecessor was Mr. A. Salisbury who held charge from 31st May 1893. Mr. Hollingsworth was present at the inspection.

3. *Accounts charge.*—The accounts are dealt with by the Sub-Divisional clerk M.R.Ry. Rungiah Naidu.

4. *Measurements.*—All the measurement books called for for test audit were produced.

5. *Cash accounts.*—Corrections by the divisional office of the allocation in the cash extracts had not been intimated to the sub-divisional office. Discrepancies consequently existed.

6. *Materials at site.*—In the case of works accounted for by sub-heads, copies are kept of the materials at site account in Form No. 7 F. This is unnecessary and obviated by carrying forward balances into a new account before submission of the old account to the divisional office.

7. *Requisitions.*—In the case of works under Rs. 200 executed on "Requisition," a "list of petty works executed on requisition" in Public Works Department Form No. 34 is submitted to the divisional office, which then prepares the "Requisition" in Form No. 8 A for each work. This reversal of the ordinary procedure has been in force since February 1895.

8. *Tools and plant.*—(a) Copies of the half-yearly returns of tools and plant are unnecessarily maintained.

(b) Form No. 9, detailing receipts and issues is not used and Form No. 12 is sufficient for all purposes, there not having been more than one transaction a month under each item during the past two years.

9. *Revenue.*—(a) Miscellaneous receipts realised by imprest-holders have been taken to account in their imprests. The rules in Code II, I, 66 should be followed in future.

(b) No register is maintained of the revenue producing resources of the sub-division.

(c) Receipts for sums paid to Government are acknowledged in Madras Form No. 236. The India form is No. 22 E.

(d) The counterfoils of the receipt book on this sub-division were checked. The counterfoil of Receipt No. 1 showed a receipt of Rs. 58 for sale-proceeds of Sea Customs House at Kottapatam on 16th May 1894. The amount entered in cash book is only Rs. 57-12-0, the net amount realised after deducting Rs. 4 for advertising by beat of tom-tom. There is thus a discrepancy. Again, the above first sale of this building included the site. This sale was cancelled and the building sold a second time without site, fetching Rs. 52 on 10th November 1894. The amount received on first sale was refunded to party concerned on 21st July 1894, but the receipt granted him was not recovered back. The counterfoil of the receipt for the second sale was not initialised by the Sub-Divisional officer.

(e) The receipt book was in the custody of the sub-divisional clerk instead of that of the officer empowered to grant receipts.

(f) The counterfoil of Receipt No. 2 in the receipt book had not been filled up.

MADRAS,
2nd October 1895.

(Signed) C. C. SWETENHAM,
Inspecting Officer, P. W. Accounts.

GENERAL
ACCOUNT.

Govt. of {1895} Madras
PUBLIC WORKS.

Dated November, 7th.

Recd.

Encl

G.O. No. 2834 W., 7th Nov. 1895.

NOVEMBER.

Inspection Report

Office-note from the Examiner, Public Works Accounts, submitting an — on the accounts of the Nellore Division, communicated to Superintending Engineer, II Circle, with remarks.

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers:—

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2. *Executive charge.*—The executive charge of the division has, since the last inspection, vested in the following officers:—

Name.	Rank.	Till
Mr. H. O'Connell	Executive Engineer, 3rd grade	
„ C. H. D. Marjoribanks	Do. 3rd do.	.. 10th April 1893.
„ J. E. Paul	Do. 2nd do.	.. 16th August 1893.
„ C. H. D. Marjoribanks	Do. 3rd do.	.. 6th March 1894.
M.R.Ry. R. Sreenivasa Aiyangar, Rai Sahib	Do. 3rd do.	.. 29th April 1895.
Mr. C. H. D. Marjoribanks	Do. 3rd do.	.. 29th July 1895.
		.. Present date.

Mr. Marjoribanks was unable to be present during the inspection, distant works demanding his presence.

3. *Accounts charge.*—The accounts for the same period have been compiled by the following accountants:—

Name.	Rank.	Till
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„ Venkatasubbiah	Clerk	.. 24th Aug. 1893.
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Mr. D. Jeremiah	Do. 8th do.	.. 30th May 1894.
„ M. Ryan	Do. 5th do.	.. 22nd Jan. 1895.
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4. *Alterations in constitution.*—Since the previous inspection, the Sub-divisional workshops at Nellore and the bulk of the allied stores have been done away with.

5. *Scope of inspection.*—The inspection ranged, for general purposes, over the period January to September 1895; for audit of travelling allowance claims, over January to July 1895; and for test-audit over the accounts for June 1895.

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10. *Work agency*.—The whole, practically, of the work in the division is executed by piece-work.

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(b) In the estimate for 1895-96 of the Sub-divisional officer’s quarters at Buchi-reddipolliam, Rs. 2 has similarly been allowed. In neither of these cases could it be ascertained when the “pandals” were originally constructed.

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„ A. Srinivasa Row, Storekeeper.

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III.—Stock.

A.—Stores.

25. *Verification of balances*.—The last annual verification of the stock balances was conducted by the officers who were themselves in charge of the stock concerned. No discrepancies have been reported.

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(4) S.D.V. No. 75 of June 1895, in favour of Pachameah on work "Kristnapatam canal maintenance." Rs. 20-0-10 for Portland cement and lime recovered without deduction of percentage.

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3. *Accounts charge.*—The accounts are dealt with by the Sub-Divisional clerk M.R.Ry. Rungiah Naidu.

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5. *Cash accounts.*—Corrections by the divisional office of the allocation in the cash extracts had not been intimated to the sub-divisional office. Discrepancies consequently existed.

6. *Materials at site.*—In the case of works accounted for by sub-heads, copies are kept of the materials at site account in Form No. 7 F. This is unnecessary and obviated by carrying forward balances into a new account before submission of the old account to the divisional office.

7. *Requisitions.*—In the case of works under Rs. 200 executed on "Requisition," a "list of petty works executed on requisition" in Public Works Department Form No. 34 is submitted to the divisional office, which then prepares the "Requisition" in Form No. 8 A for each work. This reversal of the ordinary procedure has been in force since February 1895.

8. *Tools and plant.*—(a) Copies of the half-yearly returns of tools and plant are unnecessarily maintained.

(b) Form No. 9, detailing receipts and issues is not used and Form No. 12 is sufficient for all purposes, there not having been more than one transaction a month under each item during the past two years.

9. *Revenue.*—(a) Miscellaneous receipts realised by imprest-holders have been taken to account in their imprests. The rules in Code II, I, 66 should be followed in future.

(b) No register is maintained of the revenue producing resources of the sub-division.

(c) Receipts for sums paid to Government are acknowledged in Madras Form No. 236. The India form is No. 22 E.

(d) The counterfoils of the receipt book on this sub-division were checked. The counterfoil of Receipt No. 1 showed a receipt of Rs. 58 for sale-proceeds of Sea Customs House at Kottapatam on 16th May 1894. The amount entered in cash book is only Rs. 57-12-0, the net amount realised after deducting As. 4 for advertising by beat of tom-tom. There is thus a discrepancy. Again, the above first sale of this building included the site. This sale was cancelled and the building sold a second time without site, fetching Rs. 52 on 10th November 1894. The amount received on first sale was refunded to party concerned on 21st July 1894, but the receipt granted him was not recovered back. The counterfoil of the receipt for the second sale was not initialled by the Sub-divisional officer.

(e) The receipt book was in the custody of the sub-divisional clerk instead of that of the officer empowered to grant receipts.

(f) The counterfoil of Receipt No. 2 in the receipt book had not been filled up.

MADRAS,
2nd October 1895.

(Signed) C. C. SWETENHAM,
Inspecting Officer, P. W. Accounts.

Office-note from the Examiner, Public Works Accounts, dated Madras, 4th October 1895, No. 3859 B.

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

2. *Paragraph 14.*—The matter brought to notice requires Superintending Engineer's special attention. He should be required to report fully on the procedure brought to notice which is altogether out of the ordinary.

3. *Paragraph 31.*—The Executive Engineer should look into this and submit a revised data statement if necessary.

ORDER—No. 2834 W., dated 7th November 1895.

Communicated to the Superintending Engineer, II Circle, for the information and guidance of the Executive Engineer, Nellore Division, attention being drawn to the Examiner's covering remarks.

2. The Superintending Engineer will submit a special report on the subject of paragraph 14 of the inspection notes.

(True Extract.)

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

To the Superintending Engineer, II Circle.
 „ other Superintending Engineers.
 „ the Consulting Architect to Government.
 „ the Examiner, Public Works Accounts.

Exd. Md. Pahlivan.
 Spare Copies

GENERAL
ACCOUNT.

Govt. of {1895} Madras
PUBLIC WORKS.

Dated November, 7th.

Recd.

Encl.

G.O. No. 2834 W., 7th Nov. 1895.

NOVEMBER.

Inspection Report

Office-note from the Examiner, Public Works Accounts, submitting an — on the accounts of the Nellore Division, communicated to Superintending Engineer, II Circle, with remarks.

[R.O.]
10
10,000-19-5-11.

MADRAS RECORD OFFICE.

Block No.

Paper taken out of the Records from the charge of the Referencer,
Dept. *P. W.* Press No. *2836 W.*, dated *7-11-1895*, Back No. *101*, Range,

Date taken out.	FOR WHAT PURPOSE.			Initials of Referencer.	Date returned.	Initials of attender.
	Department.	C. No.	Year.			
<i>22.3.12</i>	<i>Supdt. P. W.</i>	<i>for ref. u R 1154 12</i>		<i>Ref</i>	<i>10/4/12</i>	

Govt. of {1895} Madras.
PUBLIC WORKS.

Recd.

Enck

NOVEMBER.

Office-note from the Examiner, Public Works Accounts, submitting an — on the accounts of the Nellore Division, communicated to Superintending Engineer, II Circle, with remarks.