

9339
Public Works (1896) Department.

G.O., No. 3003¹⁰

DATED 23¹⁰ October 1896

[Despatch Abstract.]

Inspection Report: Office Note from the Engineer
submitting an — of the office of the Executive
Engineer, Bangalore & Comd 26 S.E. I Circle
for the guidance of the E. Engineer

Government { 1896 } of Madras.
PUBLIC WORKS.

Spare copies

OCTOBER.

Office-note from the Examiner submitting an — of the office of the Executive Engineer, Ganjam division, communicated to Superintending Engineer, I Circle, for the guidance of the Executive Engineer.

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers :—

Report of an inspection of the office of the Executive Engineer, Ganjam Division, made by Mr. F. W. EICKE, Examiner of Accounts, in September 1896.

Mr. W. C. DeMorgan, Executive Engineer, first grade, has been in charge of the division since 24th July 1896, and was at head-quarters during the inspection. Previous to this, the following Executive officers have held charge since 1894: Mr. J. M. Lacey, Assistant Engineer, from 11th July 1896 to 23rd July 1896; Mr. M. Loam from 20th April 1896 to 10th July 1896; Mr. John Inglis from 2nd November 1894 to 19th April 1896. The Accountant Mr. A. Theagarajier joined the division on 5th June 1896, relieving Mr. P. Bashiam Naidu, who had been divisional accountant since 26th September 1894.

2. A memorandum of notes and suggestions on certain points noticed at the inspection but not brought into this report, was left with the Executive Engineer for information and guidance of that officer and the divisional accountant. The prescribed test-audit was applied to the accounts for the month of February 1896.

3. The last inspection by an accounts officer was made in October—November 1894 by Mr. F. W. Eicke, Examiner of Accounts, and the last Superintending Engineer's inspection in December 1895 by Mr. Garrett. The irregularities noticed in the last accounts inspection report have, in many instances, been remedied or have righted themselves.

4. There is still considerable delay, as noticed in paragraph 10 of last report in the Berhampur and Russellkonda sub-divisions particularly, in submitting their cash books and the vouchers complete and in order. Some steps have recently been taken by the Divisional office, but the matter should not be allowed to rest until the requirements of Code, II, I, 189, and II, I, 191, have been complied with.

5. Very little attention appears to have been paid to the submission of work slips to the Superintending Engineer—see paragraph 15 (c) of last report and remarks thereon. Numerous instances of non-compliance with the rules laid down in Code, II, II, 170, were noticed. Some of the excesses occurred as far back as 1889-90, others in 1892-93 and 1895-96. There should be strict observance of the rules prescribed in Code, II, II, 154 and 170.

6. In regard to paragraphs 18 and 25 of last report, a separate report will be submitted on the special investigation, recently ordered by Government, of the road metal accounts of certain roads in the division. The information in connection with the road metal accounts given by the Accountant (Mr. Bashiam Naidu) at the last inspection was incorrect; as it is found that, instead of there being no road metal accounts as stated by him, accounts had been regularly maintained and submitted by the Sub-divisional officers excepting in the case of the Kallikóta-Boirani road. The present Accountant (Mr. Theagarajier), since he joined the office in June, has taken steps to get the road metal accounts into proper order, and has called for road metal accounts in form No. 19 to be submitted by the Sub-divisional officer in charge of the Kallikóta-Boirani road. A careful systematic check must be applied to the road metal accounts and the rules in Code, II, I, 124 and 125, and II, II, 149 to 152, and the instructions on form No. 19 strictly followed. The receipts and issues of metal each month should be checked in the Divisional office, with the bills or vouchers in which payments for the same appear; and to facilitate this check, Sub-divisional officers should be requested to note in their road metal statements the number and date of the bills or vouchers by which paid or, if not paid during the month, a remark to that effect made in the statement.

7. The dispute with Local Fund department regarding 7,040 cubic feet of gravel alleged to have been taken over from the Ichchhāpur-Jarada road—see paragraph 26 (d) of last report—was not cleared up. The Divisional office wrote to the Local Fund Engineer in June 1895, received a reply, but took no further action. The matter was re-opened in June 1896 by the present accountant. The correspondence on the subject was perused at the present inspection, and necessary advice and instructions given to the divisional accountant to deal with the case.

8. Paragraph 29 (d), (e) and (f) of last report in regard to service books had not been attended to. Instructions were given to the present accountant to remedy these.

9. The late Rushikulya division was amalgamated with the Ganjam division from 1st April 1896, and all necessary account adjustments consequent thereon appear to have been duly and correctly effected, excepting in a few instances, such as appertain to the registers of measurement books and register of buildings. The necessary instructions regarding these were given to the accountant.

10. The cheque books in use only are kept in the personal custody of the Executive Engineer. There should be no difficulty in complying with Code, II, I, 87, and note 2 inside the cover of the cheque book. In some of the counterfoils of old cheque books improper corrections by conversion of figures occur, and, in some instances, the memoranda of balances are in pencil. Attention is invited to Code, II, I, 56 and 96.

Corrections in the divisional cash book are somewhat numerous and should be more neatly made. Many of the corrections had been initialled by the head clerk and others by the accountant. The initials of the Executive Engineer should be obtained to all corrections—*vide* Code, II, I, 56.

11. Several instances were noticed in the measurement books of corrections improperly made by conversion of figures and of corrections not initialled by the responsible officer. These were indicated to the Executive Engineer and accountant in the memorandum referred to in paragraph 2 of this report, and attention invited to Code, II, I, 34. In page 4 of measurement book No. 35/367, Chicacole sub-division, the contents of 50' x 45' x 1.5' (earthwork) are shown as 3,675 cubic feet; they should be 3,375. There has thus been an overpayment of Rs. 13-6 on the difference of 300 cubic feet, which should be recovered. There is no evidence in the measurement books or elsewhere of any check-measurements made by Sub-divisional officers of subordinate's measurements. Attention is invited to G.O., No. 1462 W., dated 17th May 1888, paragraph 3. There is no stock in the division.

12. The record of contract bonds and connected documents requires more attention than appears to have been given to the matter hitherto. Necessary instructions were given to the accountant. The contract bonds are, as a rule, only initialled by the Executive Engineer; he should *sign* each bond as "Agent for Secretary of State." A sum of Rs. 1,300 deposited in Government Promissory notes by Messrs. Fletcher and Ghose, contractors on the Kallikóta-Boirani road, had not been noted in the register of contracts. The contractor's ledger shows a balance of Rs. 3-0-7 as due to contractor Mahomet Nasirudeen at end of March 1894 on the work Sub-Registrar's office, Purushottapur. According to the register of works and completion report there is no balance. The facts should be ascertained and the account cleared. The aggregate balances due from contractors and piece-workers, respectively, to end of July 1896 were—

	Contractors	Piece-workers	RS.	A.	P.
	...	...	509	7	7
	...	...	73	1	11

Of the former, one item has been outstanding for twelve months owing to a dispute with the contractor; and of the latter, two items have been outstanding for eight months. Steps have been taken in the matter and the early adjustment of the balances is anticipated. The following advances have been made to work-people and are outstanding at date of the work "metalling road from Govindapur to Lohagudi :—

Rs. 150 in June 1896. | Rs. 100 in August 1896.

There appeared to be no sanction for the advances. Attention is invited to Code, I, VIII, 33, 34. The accounts of tools and plant have hitherto been kept by the storekeeper on a wrong principle. Issues of tools are correctly shown in form No. 9, but if not acknowledged in the same month as issued, they are not shown as "issues" in forms Nos. 12 and 13. The necessary instructions were given to the storekeeper and the accountant.

13. The register of buildings has not been correctly kept or posted up to date, e.g.: improvements were made to the District Jail, Berhampur, to the value of Rupees 8,268-5-10 and the completion report sent on 25th June 1896, but the value of the jail buildings has not been corrected in the register. In another instance the cost of "constructing Sub-Registrar's office at Purushottapur" as per register of buildings is Rs. 2,182, and as per register of works Rs. 2,006. The difference is due to value of materials transferred from the building to other works. The value of the building should be reduced in the register of buildings. Other instances were noticed. These were all indicated to the accountant with instructions to have them remedied. The register should be reprinted, embodying all the corrections noted in the correction slips, and leaving sufficient space under each class for any additional entries that may be necessary. The entries in the register of buildings for the late Rushikulya division should be brought into the Ganjam division register.

14. There is abundant evidence of a want of check and supervision in the past over the accounts work and the work of the office generally; the check over the accounts submitted by Sub-divisional officers has been practically *nil*. The present Accountant (Mr. Theagarajier) has, during the short time he has been in the division, done a very great deal towards improving matters, and deserves praise for this and for his energy in dealing with the road metal account question. He has a very good knowledge of accounts procedure and exercises a strict supervision over the office staff under him. To assist in dealing with matters which originated long before his time, an assistant accountant has been deputed temporarily to the office.

15. The office of the Berhampur sub-division was also inspected. The officer in charge (Mr. J. M. Lacey, Assistant Engineer, second grade), took over from Mr. Inglis on 11th April 1896. The last inspection of the office by an accounts officer was made in November 1894. The check of the service lable account and verification of the balance, pointed out as necessary in paragraph 32 (i) of the last report, is still not effected. The entry of the "head of account" in the body of the cash book (columns 3 and 9) should be discontinued. One interpolation of an entry (initialled by Sub-divisional officer) and some conversions of figures were noticed. Attention is invited to Code, II, I, 40 and 56. The Sub-divisional officer stated that he checks the cash book three times a month; as evidence of such check he checks the cash book sometimes made by conversion of figures, and the same improper mode of correction was noticed in measurement books Nos. 24/391 and 48/2162, pages 3, 15, 59 and 7, 22, 23, 47, respectively. In measurement book No. 24/391, pages 6, 9 and 63, corrections occur which have not been initialled by the responsible officer. Attention is invited to Code, II, I, 56 and 34. A separate account of tools in use by subordinates attached to the sub-division should be kept up—*vide* Code, II, I, 116. The Sub-divisional office was in pretty good order. In connection with the road metal accounts the copies of the road metal statements (form No. 19) recorded in book form in the Sub-divisional office should be signed by the Sub-divisional officer. Road metal statements must be prepared and submitted to the Executive Engineer monthly in every case in which there is metal on a road in the sub-division, and the balance of metal in each mile should be shown monthly, whether there are any transactions or not, and a road metal statement showing such balances submitted monthly to the Executive Engineer. This should be done now for the Kallikóta-Boirani road from the date on which the balances of metal on the road were last verified.

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

1st October 1896.

Office-note from the Examiner of Public Works Accounts, dated Madras, 16th October 1896, No. 750 B.

Forwarded to Government for information and orders.

2. The points noticed in the report should have the attention of the Executive Engineer and of the Superintending Engineer. The special report on the road metal accounts is awaited.

ORDER—No. 3003 W., dated 23rd October 1896.

Communicated to the Superintending Engineer, I Circle, for the information and guidance of the Executive Engineer, Ganjam division.

2. The separate report on road metal accounts referred to by the Examiner, is awaited.

(True Extract.)

Under Secretary to Government.

To the Superintending Engineer, I Circle.

- „ other Superintending Engineers.
- „ the Examiner, Public Works Accounts.
- „ the Consulting Architect to Government.
- „ the Chief Engineer for Irrigation (Pank Restoration Scheme).

Exd. T. K. Narayana Aiyangar.

Public Works (1896) Department.

CURRENT No. 9339

Order No. 3003 W. D. 23rd October 1896

Communicated to
the ^{Superintending} ~~Engineer~~ Engineer I
Circle, for the information
& guidance of the Engrs. & Survey
Gangam division.

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on road metal accounts
referred to by the Engrs, is
awaited.

22/10/96

From
The Examiner
P. W. Accounts
Madras

No. 750/B.

Dated 16th October 1896.

Received 17. 10. 96

Enclosures 1.

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1462 W
17.5.88

SUBJECT.

Inspection Report of
the Gangam Division.
Forwards for orders
of Govt. with
remarks.

Cy
S.D. I Circle
Other Engrs. & Survey
Engrs. & Survey
Ch. S. Govt.
Ch. S. for I (7.R.S.)

FURTHER PAPERS.

Mr. W. C. DeMorgan, Executive Engineer, first grade, has been in charge of the division since 24th July 1896, and was at head-quarters during the inspection. Previous to this, the following Executive officers have held charge since 1894: Mr. J. M. Lacey, Assistant Engineer, from 11th July 1896 to 23rd July 1896; Mr. M. Loam from 20th April 1896 to 10th July 1896; Mr. John Inglis from 2nd November 1894 to 19th April 1896. The Accountant Mr. A. Theagarajier joined the division on 5th June 1896, relieving Mr. P. Bashiam Naidu, who had been divisional accountant since 26th September 1894.

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

1st October 1896.

KEEP-WITH

CURRENT No.

GOVT.
OF MADRAS. }

1896.

{ P. W.
DEPT.

EXAMINER, P. W. ACCOUNTS,

dated

189 .

Madras, 16 October 1896.

OFFICE NOTE No. 750-13.

To

W.

Inspection Report of Ganjam Division

Forwarded to Government for
information and orders.

2. The points noticed in the re-
port should have the attention of the
Executive Engineer and of the Superin-
tending Engineer. The special report
on the Road Metal accounts is awaited.

C.

27/10/96

OWE1
1335/11



6/11