

Public Works (1896) Department.

G.O., No. 3499 W

DATED 7. December 96.

[Despatch Abstract.]

Inspection Report. The S.E. Lark directed to obtain from the Ex. Engineer, Vizagapatam the explanations on certain points noticed in the Dy. Engineer's — on the accounts of the division and to submit for the orders of Govt. a report on the subject.

BACK PAPERS.

FURTHER PAPERS.

Box
from order
No. 3499 No 7-12-96.
Order
In continuation of

In continuation of
S. W. 3201 W of 10' W
1896. The Surveyor I
am directed to
obtain from the
Navigation division,
explanations on the
following points in the
Dr. Examiner's inspection
notes, and to submit
for the orders of Govt.
a report on the
subject:—

- (1) Clause 1, para 5 of report - Late receipt of vouchers from the Virginian Iron and Steel Co.
- (2) Clause 3, para 5 - Difference in bal of remittance station cash book & Treasury remittance book.
- (3) Clause 4, para 5 - Want of check of cash book by the Comptroller.

(4) Para 6 (a) unsatisfactory maintenance of measurement books in the Khorput rule division.
(b) absence of check measurement of work by the rule divisional officer.

(5) Para 7 (a) Delay in the adjustment of contractors' dues, (b) delay in the recovery of an advance from a contractor.

(6) Para 8 - Difference in value of materials at site of the work "Hill Jail, Hospital & Compound wall" at Parvatipada, & payment to the contractors of higher & revised rates, against the instructions of the Super.

(7) Para 10 - Want of care & attention in the preparation of road metal accounts.

(8) Para 12 - Expiration of contract time for the completion of certain works,

& no steps taken to fix an extended period.

(9) Para 13 - Commencement of construction works prior to the recovery of the cost.

(10) Para 14 - (a) failure to maintain a register of ~~liabilities~~ liabilities, & (b) non observance of the rules as regards payment of salaries before audit.

(11) Para 16 - Irregularities in procedure in the Yellamandali rule division office. No report be reported whether the points raised by the ~~Super~~ ^{inspecting officer} have been attended to.

En

5/12/86

S. S. I. circle.

GENERAL.
ACCOUNT.

Government {1896} of Madras.
PUBLIC WORKS.

The report of the Inspecting Officer brings to light an unsatisfactory state of things.
The office work, particularly the check of accounts and materials is defective
in many respects. Something stronger and more precise than the ~~and routine~~
order given, is required. Please name the Sup? Engineer and the
Ex: Engineer referred to.

Recd.

Regd.

1896.

Enclosures

Spare copies

G.O., No. 3201 W., 10th November 1896.

NOVEMBER.

Inspection Report

Office-note from the Examiner submitting an — of the office of the Executive
Engineer, Vizagapatam division, communicated to Superintending Engineer, I Circle,
with remarks, 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, Vizagapatam Division, made by Mr. F. W. EICKE, Examiner of Accounts, in October 1896.

Mr. J. Inglis, Executive Engineer, 3rd grade, assumed charge of the division on 20th April 1896 relieving Mr. P. Hawkins, Assistant Engineer, 2nd grade, who had held temporary charge from 3rd April. Previous to this Mr. G. F. Handcock, Executive Engineer, 3rd grade, had held charge since 6th December 1894. Mr. Inglis was unable to be present during the inspection owing to illness.

2. The Accountant, Mr. M. Govindarajulu, joined on 9th June 1896 relieving Mr. Seshiah, who had held charge since 24th June 1895, his predecessor being Mr. G. Read, who was in charge from November 1894.

3. A memorandum of notes and suggestions by the Inspecting officer on points noticed at the inspection but not brought into this report, was left with the Executive Engineer for the information and guidance of that officer and the accountant.

4. The prescribed test-audit was applied to the accounts for the month of February 1896, and to the travelling allowance journals of lower subordinate, petty and office establishment, &c. (not submitted to Examiner for audit) for the months of October 1895 to February 1896.

5. The last inspection by an accounts officer was made in October 1894 by Mr. F. W. Eicke, Examiner of Accounts. No inspection of the office by the Superintending Engineer appears to have been made for many years. The matter is noticed here with reference to Code, I, III, 41 and 43. Most of the irregularities pointed out in the last accounts inspection report have been remedied, with the following exceptions :—

Paragraph 4 (d) of last report—Late receipt of vouchers from Vizianagram Sub-division.—Vouchers are still received late from this sub-division. Action has been taken in the matter lately by the Divisional office. There should be no difficulty in adhering to the dates prescribed in Code, II, I, 191.

Paragraph 5 (c) of last report—Non-return to Divisional office of completed measurement books.—Some improvement in this respect. In the notes left with the Executive Engineer, it has been suggested that Sub-divisional officers might be reminded at the end of each year to return their completed books.

Paragraph 6 of last report.—Differences in date of remittance between cash-book and treasury remittance book.

A difference of the same kind was noticed at the present inspection. Rupees 18-7-6 shown in the cash-book as paid on 18th or 19th July 1895, but in the remittance book and treasury acknowledgment the date is the 22nd July. With ordinary care and method such discrepancies could not occur.

Paragraph 9 of last report, last sentence—Evidence of check of cash-book by the Executive Engineer.—On the 21st September 1896 the Executive Engineer recorded the fact of his check, but previous to this there is no record of any check other than the Executive Engineer's signature at the end of each month. Code, II, I, 58, should have the Executive Engineer's attention.

6. The measurement books of the Koraput sub-division, particularly those of Mr. Fletcher, Ghât Superintendent, are not satisfactorily kept. Date of measurement is not always entered. The books are full of corrections made in an improper manner by conversion of the figures, and in one instance by erasure of the original entries. Attention is invited to Code, II, I, 34. The date of measurement (when entered) does not always tally with the date of the subordinate's initials at the end of the measurements; this and the general appearance and state of the books tends to give the impression that the entries have been copied from some other record or document. More attention and care should also be paid to the preparation and completion of the "memorandum of payments" in the books. The special attention of the Sub-divisional officer should be invited to Code, II, I, 31-39, and a strict compliance with the rules insisted upon. There is no evidence of any check-measurement of work made by the Sub-divisional officer, Koraput. The arithmetical accuracy of some of the measurements recorded in book No. 1797 of Mr. Fletcher were tested, with the result that several errors were detected, indicating that the check prescribed in Code, II, I, 36, has not been carried out. The errors noticed occur on pages 3 and 4 of the book and were indicated to the accountant at the inspection. The imprest accounts of Mr. Fletcher are also badly kept, disallowances by the Sub-divisional officer are frequent and corrections very numerous—figures frequently converted. The divisional accountant was directed to take up the matter and issue the necessary instructions for the correct preparation of these accounts.

7. The balances due to contractors and piece-workers for over six months aggregate Rs. 362; one of these has been outstanding since December 1895 and the rest since March 1896. Sufficiently prompt action has not been taken by the Divisional office towards the adjustment of these dues. An advance of Rs. 90 was made in November 1895 to a contractor for collection of sand, from which a balance of Rupees 39-12-0 is still outstanding. The Sub-divisional officer has been requested to recover the amount. Attention is invited to Code, I, VIII, 34, under which advances to contractors above Rs. 50 are prohibited.

8. In connection with the work "constructing Hill jail and hospital and compound wall at Párvatipur," the following points were noticed :—

There is a difference of Rs. 1,428-2-0 between the value of materials at site as per Materials at Site statement (Form 7 F for March 1896) and the register of works, thus :—

	RS.	A.	P.
As per Form 7 F ...	1,653	3	10
" Register of works ...	225	1	10
Difference ...	1,428	2	0

due to materials to that value having been charged direct to the sub-head concerned while the materials actually remained at site. The work was stopped under orders of Government in November 1895. The question of the disposal of the materials at site should then have been taken up and the procedure laid down in Code, II, II, 131, followed. This should now be at once attended to. The claims of one of the contractors on this work (Mr. Henderson) have not yet been finally settled in consequence of a dispute as to "rates." The procedure in Code, II, II, 167, should have been applied and should now be acted upon. A revised estimate allowing higher rates on certain items of work than entered in the original estimate was submitted, but has not been approved by Government as the work has been temporarily stopped. The late Executive Engineer (Mr. Handcock), apparently on his own authority, paid this contractor on 31st December 1895 at the revised estimate rates. There is no record of the sanction of higher authority to the payment of the higher rates, nor does

any report of the fact appear to have been made to the Superintending Engineer. In the case of the other contractor (Mr. Lachminarain), the final bill was paid in September 1896, after long delay and correspondence. A perusal of this correspondence showed that the Superintending Engineer, in passing orders on the case referred to him by the Executive Engineer (Mr. Handcock), decided "that the contractor's deposit should not be forfeited and that, as far as possible, he should be paid according to the rates entered in his agreement." On a further reference from the Executive Engineer enquiring whether he might assume that the rates provided in the revised estimate were approved, and, if so, whether he might pay the contractors at those rates, the Superintending Engineer referred the Executive Engineer to his previous decision and added that "the rates for work not specified in the agreement may be paid according to the terms agreed upon." On this letter, Mr. Handcock wrote an order to the accountant "Bills accordingly," and on 31st March 1896 on the copy of the revised estimate, Mr. Handcock recorded an order to pay the contractors at the rates entered in the revised estimate,—the bill was, however, not paid till September 1896, on a further order to pay at the revised rates by Mr. Inglis recorded on the 27th July 1896 underneath Mr. Handcock's order. These orders to pay the contractors at the higher and revised rates, in addition to refunding the security deposit of Rs. 1,115 appear to be at variance with the instructions of the Superintending Engineer.

9. The value of the materials at site of the work "completing Pottinghi-Koraput road" is shown as Rs. 3,332-15-5. No verification appears to have been made since the work was taken over by the Public Works Department in May 1895 from the Jeypore estate. Materials to the value of Rs. 269 are alleged by the Sub-divisional officer, Koraput (Mr. French), to have been "washed away by rains." The matter has been under correspondence, and the Superintending Engineer has recorded a remark that it was unsatisfactory that Mr. French did not report the loss to the Agent to the Governor, under whose orders he was at the time. Steps should now be taken to have the materials at site verified. The work was completed and completion report sent in on 9th September 1896. The question of the disposal and adjustment of the materials should have been taken up and settled before the completion report was submitted. There is besides a sum of Rs. 4-1-0 outstanding since May 1895. As the accounts of the work have been closed, the unclaimed arrears may be credited to Provincial Revenue. The rules regarding the submission of work slips have not been sufficiently attended to, several instances of non-compliance with the rules being noticed. These were indicated to the accountant. Attention is invited to Code, I, III, 43, and II, II, 154 and 170. Materials at site of work "improving and extending the existing sub-jail at Koraput"—Rs. 31-6-7 have not been verified, but the necessary information has been called for by the Divisional office.

10. The road metal accounts require much more care and attention. No check has hitherto been exercised over the monthly receipts and issues. This should be applied and in order to facilitate this check, the Sub-divisional officers should be requested to note in the statements of road metal the number and date of the voucher on which the quantities received and issued have been paid. Proper steps have not been taken by the Divisional office to get in road metal statements from the Sub-divisional officer. Under the rules the statements should be submitted, whenever there are balances, whether there are transactions or not during the month. In the case of the maintenance of the Itikavalsa-Koraput road, the Divisional office was aware that there were balances on 1st June 1895 when the maintenance of the road commenced. The road metal statements in form No. 19 should, therefore, have been called for each month. The Sub-divisional officer, however, of his own accord, sent in five months statements (April to August) in September. The balances of metal on this road have not been verified for over a year. The date of measurement should always be noted in the road metal statements. Attention is invited to Code, II, I, 124 and 125, II, II, 149—152, and to the instructions on form No. 19, all of which should be strictly observed in future.

11. The tools of the division at head-quarters are under the charge of a temporary clerk on Rs. 20; there is no storekeeper. There are very few tools, but all the same it

does not appear advisable that a low-paid clerk on the temporary establishment should have charge of Government property without giving security. Attention is invited to Code, I, IV, 10.

12. The contract agreement for the work "improving the escape of Venkama tank" requires to be signed by the Executive Engineer as "Agent for Secretary of State." The stipulated time for completion of the following works has expired:—

(i) Additions and alterations to the Tahsildar's office at Yellamanchili	...	...	...	31st March 1896.
(ii) Restoring Gudivada Ralle tank	...	...	...	15th "
(iii) Improving the escape of Venkama tank	...	...	...	28th Feb. "
(iv) Constructing a third-class Police station at Vepagunta.	...	...	...	31st May "

If an extension of the time for completion is required, the necessary steps should be taken in the matter and the period of extension noted in the contract register.

13. The following outlay has been incurred upon contribution works prior to the receipt and credit to "deposits" of the estimated cost thereof:—

- (i) Rs. 157-14-7 on Komaty tank.
- (ii) Rs. 1,040-2-10 on restoring Ura tank.

The procedure is opposed to Code, I, IX, 81.

14. No register of liabilities has hitherto been kept. The accountant was directed to open one. The rules as to payment of salaries before audit are not strictly observed, the salaries of the establishment for June and July 1896 having been paid before despatch of the salary bills. This is prohibited by Code, II, II, 58 (ii).

15. The state of the office and the work generally is, perhaps, more satisfactory on the whole than it was at the last inspection. Much of the redundant and unnecessary work noticed at the last inspection has been discontinued. Much more has, however, still to be done before the office can be said to be in good order. Sufficiently prompt action has not been taken by the present accountant in matters of account, correspondence and office routine. He should give his close personal attention to remedying the defects noticed in this report, and to the points noticed in the memorandum left with the Executive Engineer.

16. The office of the Sub-divisional officer, Yellamanchili sub-division, was inspected. No previous inspection by an accounts officer appears to have been made. The remarks in paragraph 5 as regards the procedure to be followed to ensure agreement of dates of remittance of cash to treasury in the cash and treasury remittance books apply to the Sub-divisional office also and should be carefully followed. Corrections in the cash-book are much too numerous. In many instances they are made in an improper manner by converting the figures and still more irregularly by erasures. Entries are also interpolated. The actual date of count of the cash should be entered in the cash-book. The head clerk should initial the cash-book at the end of each month. There is no recorded evidence of the check of the cash-book by the Sub-divisional officer as required in Code, II, I, 58. The entry of the "head of service" in the body of the cash-book should be discontinued. All the irregularities noticed should be at once discontinued and the rules in Code, II, I, 40—61, most carefully followed. A duplicate cheque was required to be issued on 7th June 1896, but as there was no duplicate cheque-book in the office, an ordinary cheque was issued. Attention is invited to Code, II, I, 92. A duplicate cheque-book in the regular printed form should be applied for. A register of daily receipts and issues of tools in form No. 9 should be opened out as per Code, II, I, 115. A separate account of tools lent to contractors should also be kept in future—see Code, II, I, 116. The half-yearly return of tools and plant must, in future, be opened out at the beginning of each half-year and posted monthly from form No. 12, instead of deferring this operation till the close of each half-year.

9th October 1896.

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

Office-note from the Examiner, Public Works Accounts, dated Madras, 30th October 1896, No. 784 B.

Forwarded to Government for information and orders.

2. The points noticed in the report, particularly those referred to in paragraphs 5, 6, 8, 9, 10 and 16, should have the attention of the Executive Engineer and of the Superintending Engineer.

ORDER—No. 3201 W., dated 10th November 1896.

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

2. The points noticed in the paragraphs quoted by the Examiner should receive the Superintending Engineer's personal attention.

(True Extract.)

(Signed) D. McNEIL CAMPBELL, Colonel, R.E.,
Secretary to Government.

To the Superintending Engineer, I Circle.
„ other Superintending Engineers.
„ the Consulting Architect to Government.
„ the Chief Engineer for Irrigation (Tank Restoration Scheme).
„ the Examiner, Public Works Accounts.

Exd. T. K. Narayana Aiyangar.

P. W. Department.

Note for His Excellency
the Governor

His Excellency's remark
dated 22nd November on
G.O. 3201 W dated 10th
November 1896.

In the order, the
Superintending Engineer
was directed to give
his personal attention
to the points noticed by
the Examiner, and he
was therefore supposed
to inquire into the
irregularities and if he
considered that any of
them were sufficiently
serious he would of
course be expected to
bring the matter to the
notice of the Chief Engi-
neer. If His Excellency
wishes, the Superintending
Engineer will be directed
to obtain the explanation
of the Executive Engineer
as regards the irregu-
larities and submit a
report to the Chief
Engineer for orders of
Government. The Exa-
miner's report covers the
period

I think this should be done. If, as
proposed in the Secretary's note for Orders
No. 3201, 10 Nov. 1896, this matter
is left confined to the Sup^r Engineer, there
does not seem much object in submitting
the Inspection Report to Govt.

2:44 29.11.96

S. A. W.

period from October 1894
to October 1896 and during
that period the I Civil

was held by
Mr Garrett From To
" De Morgan 9.3.96 14.7.96
" Lammie 18.7.96 still
continues

and the Vizagapatam
division was held by

Mr Loam From To
" Hancock 6.12.94 1.4.96
" Hawkins 2.4.96 21.4.96
" Inglis 22.4.96 still
continues

27/11/96

W

E.M.

S.O. N° 3201 W 10-11-96
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