

10815
Public Works (1896) Department.

G.O., No. 3518 W.

DATED 8 December

9/12/96

[Despatch Abstract.]

Inspection Report: Communicating with
remarks to the S.E. I. Civil office note from
the Examiner submitting an — of the office
of the E. Engineer, Godavari District & n.

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Communicating, with remarks, to the Superintendent Engineer, I Circle, office-note from the Examiner submitting an — of the office of the Executive Engineer, Gódávári Western division.

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers:—

Report of an Inspection of the office of the Executive Engineer, Gódvári Western Division, in charge of Mr. MARSHALL, Executive Engineer, 3rd Grade, temporary, made by Mr. F. W. EICKE, Examiner of Accounts, in October 1896.

Mr. D. Marshall took over from Mr. L. L. Wickham, Executive Engineer, 3rd grade, on 24th September 1896; the latter officer having held charge since 12th March 1896, and his predecessor Mr. J. E. Paul, Executive Engineer, 1st grade, from 23rd July 1895. Mr. Marshall was at head-quarters during the inspection. The Accountant Mr. V. Subarayudu Pantulu joined the division on 30th November 1895, relieving Mr. Balakristna Row Pantulu, who had been divisional accountant since 23rd September 1895. His predecessor Mr. Sankara Row was divisional accountant from 18th July 1895 to 4th September 1895.

2. A memorandum of notes and suggestions on certain points noticed at the inspection but not brought into this report, has been sent to the Executive Engineer for the information and guidance of that officer and his 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 July 1895 by Mr. C. C. Swetenham, Deputy Examiner of Accounts, and the last Superintending Engineer's inspection in February 1895 by Mr. Garrett. Excepting that delays still occur in the return of completed measurement books from sub-divisions [see paragraph 9 (e) of last report], also in the payment of work done on muster rolls [paragraph 10 (a) and (e) of last report], all irregularities noticed in the last inspection report have been remedied. Both matters have been taken up in the memorandum left with the Executive Engineer and will, no doubt, be duly attended to.

4. In measurement book No. 597 of Eastern sub-division the measurements entered on page 1 are stated to have been copied from a note book. This is strictly forbidden (see note 9 on the Madras form of measurement book). The entries in book No. 2138 of Akid delta superintendent of the Western sub-division do not appear to have been taken down in the book at the time of measurement, as measurements of earlier dates are recorded after those of later dates, e.g.: see pages 4, 5, 38 and 39 of the book. Book No. 602 of delta superintendent, Gostanadi canal, also gives the appearance of not having been written up at the time the measurements were made (see also book No. 2537 of the Tank sub-division and No. 2535 of pages 1 to 34, Western sub-division). The instructions in G.O., No. 2726, dated 30th September 1892, regarding the use of the Madras form of measurement book should be strictly observed, and the rules in Code, II, I, 31—39, carefully attended to. In some of the books of the Eastern sub-division there was no evidence of check-measurements made by the Sub-divisional officer of the subordinates' measurements. Attention is invited to G.O., No. 1462 W., dated 17th May 1888, paragraph 3.

5. There are sums aggregating Rs. 103 outstanding since 14th August 1895 on account of rent due from the Local Funds Department for occupation of gravel depôts. Sufficiently prompt action does not appear to have been taken by the Divisional office to recover the rents, as it was not until the 22nd October 1896 that the Local Fund Engineer was written to and requested to remit the amount. The dues should also have been entered in the "Return of lands rented" each month. The amount should be recovered without any further delay.

6. The cash book is written up by the cashier and checked by the accountant. Two interpolations were noticed, indicating that the book is not invariably written up

day by day with perfect accuracy as required by Code, II, I, 40; in some instances corrections had not been initialled by the Executive Engineer (Code, II, I, 56). There is no evidence of the present Executive Engineer's check of the cash book prescribed in Code, II, I, 58. He should initial under the last entry checked. Cheques for "cash from treasury" are drawn in favour of "Divisional cashier." They should be in favour of Executive Engineer (self). The certificate of count of cheques is not always signed by the Executive Engineer in each cheque book. This should be done as soon as the cheque books are received.

7. The balance of stock at end of August 1896 was Rs. 10,832, or Rs. 832 in excess of the reserve limit of Rs. 10,000. The excess was said to be due to materials not having been despatched to works owing to a scarcity of punts to convey them in. The Executive Engineer stated that arrangements have since been made for an ample permanent supply of punts. The following surplus stock exists:—

	RS.	A.	P.
2 C.I. standards valued at	...	...	...
20 lb. zinc sheets	...	...	...
11 Verified brick bats at Chettipett	...	...	...
	84	5	2
	5	5	0
	16	8	0

Endeavours are being made by the Executive Engineer to utilize them on works. If this is not found to be practicable, they should be dealt with under Code, II, II, 132. There is a storekeeper in the division, who has given a cash security of Rs. 200. He has, however, nothing to do with the charge of stock (Code, II, I, 122 and 123), but has charge of the head-quarters tools, stationery and office furniture. The stock in sub-divisions is under the charge of the Sub-divisional officers, and that in the head-quarters section under the immediate charge of overseer Mr. H. E. LaFontaine.

8. A sum of Rs. 33-5-11 has been outstanding in the Miscellaneous advance account since April 1896 as due from the Magistrate, Narsapur, on account of amount stolen from the imprest of C. S. Venkatrama Aiyar, overseer, but recovered by the Police. The Magistrate has been thrice written to by the Sub-divisional officer on the subject of the refund to the Public Works Department of the amount. The early refund and clearance of the amount from the suspense account is desirable.

9. The rules as to payment of salaries before audit are not strictly observed, as the salaries for August and September 1895 were paid before despatch of the salary bills to the Examiner. This is forbidden by Code, II, II, 58 (ii).

10. Clerk T. Venkataratnam halted at Ellore from 15th to 31st October 1895, and drew daily allowance for 13 days, viz., from 15th to 22nd and 27th to 31st October, at 4 annas a day, amounting to Rs. 3-4-0; but as he was on "casual leave" from 23rd to 26th October, the continuity of the halt was not interrupted, and he is consequently only entitled to daily allowance from 15th to 22nd, and for 2 days of the casual leave, viz., 23rd and 24th, the latter at the discretion of the Executive Engineer. In the absence of such approval, daily allowance for 5 days = Rs. 1-4-0 should be recovered from the clerk. Mileage allowance of 6 annas passed to draftsman M. Bramhaji Row on transfer is inadmissible for the portion of the journey between Waltair and Vizagapatam travelled on 1st February 1896, the distance being within municipal limits. The amount should be recovered from the draftsman.

11. With the exception of the defects noticed in this report and in the memorandum of notes sent to the Executive Engineer (see paragraph 2), the office may be considered to be in pretty good order. The accountant is well up to his work and has a good knowledge of Public Works rules and procedure. He has a large and ample staff to assist him. A cashier is attached to the Divisional office and gives a cash security of Rs. 200. He has nothing to do with the receipt and payment of cash in sub-divisions, and his work as a cashier is so slight that his services have also been utilized by the accountant as an assistant in clerical and accounts matters. The procedure is opposed to Code, II, I, 82. As there does not, however, seem to be any need for a separate cashier in the sense of Code, II, I, 77—83, the designation of the appointment might be altered to that of "clerk."

12. The books and accounts of the Western sub-division were inspected. Several entries had been interpolated in the cash book, indicating that the book is not written up day by day with perfect accuracy, as required by Code, II, I, 40. The head clerk

No. 3518 W., 8TH DECEMBER 1896.

was instructed to strictly follow the Code ruling. Corrections are sometimes improperly made by conversion of the figures. Attention is invited to Code, II, I, 56. Head of service is unnecessarily entered in column 9. The head clerk should initial (with date) the cash book at the end of each month. The copy of form No. 12, Monthly statement of receipts, issues and balances of tools and plant, and also of stock at present kept, may be discontinued and the half-yearly returns posted each month from form 12 before its submission to the Divisional office.

4th November 1896.

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

Office-note from the Examiner, Public Works Accounts, dated Madras, 26th November 1896, No. 833 B.

Forwarded to Government for information and orders.

The points noticed in the report, particularly those referred to in paragraphs 4, 6, 11 and 12, should have the attention of the Executive Engineer and of the Superintending Engineer.

ORDER—No. 3518 W., dated 8th December 1896.

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

2. The Superintending Engineer will obtain and submit, for the orders of Government, the explanations of the Executive Engineer on the following points:—

Paragraph 4 of Inspection notes.—(1) Irregularities in the maintenance of measurement books, and (2) absence of check-measurement in the Eastern sub-division.

Paragraph 5.—Delay in the recovery of rents from the District Board for occupation of gravel depôts.

Paragraph 6.—(1) Want of accuracy in writing up the cash book, (2) failure to initial corrections in, and to check the cash book, and (3) failure to sign the certificate of count of cheques.

Paragraph 9.—Non-observance of the rules regarding payment of salaries before audit.

Paragraph 10.—Irregular grant of travelling allowance to two subordinates. It should be reported whether the amounts have been recovered.

Paragraph 12.—Want of care in the maintenance of the cash book of the Western sub-division.

3. The Superintending Engineer's attention is drawn to paragraph 3 of the report, which shows that the Division office has not been inspected by the Superintending Engineer since February 1895.

4. From paragraphs 7 and 11, it appears that neither the storekeeper nor the cashier has sufficient work in his proper capacity. The Superintending Engineer should consider whether a reduction of establishment is not feasible by combining the duties of the two offices.

5. The Superintending Engineer should himself endeavour to obtain an early refund of the sum mentioned in paragraph 8.

(True Extract.)

Under Secretary to Government.

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

Exd. T. K. Narayana Aiyangar.

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following

with report
the Ex. Eng. Accounts No. 833 B of 26.11.96.

Communicated to the Super. Eng. I circle for the information & guidance of the Ex. Eng. from Western division.

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Para 4 of inspection notes. (1) Irregularities in the maintenance of measurement books & (2) absence of check measurement in the Eastern sub-division.

Para 5. Delay in the recovery of rents from the District Board for occupation of gravel depôts.

Para 6 - (1) Want of accuracy in writing up the cash book, (2) failure to initial correction in the cash book, & to check the cash book, & (3) failure to sign the certificate of correctness of cheques.

Para 9 - Non-observance of the rules regarding payment of salaries before audit

Para 10 - Irregular grant of travelling allowance to two individuals - It should be reported whether the amounts have been received.

Para 12 - Want of care in the maintenance of the cash book of the water sub-division.

3. The Super's attention is drawn to para 3 of the report, which shows that the division office has not been inspected by the Super since February 1895.

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whether a reduction of establishment is not feasible by combining the duties of the two officers -

5. The Super should himself endeavour to obtain an early refund of the sum mentioned in para

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" Otem Saper, mrs ✓
" CA to Gov ✓
" Gov. Proctor ✓
" Ch. S. for Durn (J.R.S.) ✓

18/12/86

Public Works (1896) Department.

CURRENT No. 10815

Order

From

The Examiner

P. W. Accounts.

No. 833 B.

Dated 26 Nov/96

Received 30 — —

Enclosures one

Spare copies

SUBJECT.

Inspection Report of
Go down Western Division

Forwards the — for
information and orders.

FURTHER PAPERS.

G.O.	No.	Department.	Date.
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S.O.	2726W	P.W.	30-9-22
"	1462W	"	17-5-88

G.O.	No.	Department.	Date.
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EXAMINER, P. W. ACCOUNTS,

Madras, 26 November 1896.

OFFICE NOTE No. 833-B.

To

W.

Inspection Report of Godavari
Western Division.

Forwarded to Government for in-
formation and orders.

The points noticed in the re-
port particularly those referred
to in paras 4, 6, II and I2 should
have the attention of the Execu-
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[Handwritten signature]

C.
26/11

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4th November 1896.

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

P.W. 10815/96