

Public Works (1898.) Department.

2874
✓ G.O., No. 1102 *EW*

DATED 3rd May 1898.

[Despatch Abstract.]

Inspection work of the Accounts of Divisional
Offices: Approving ^{as recommended} the course adopted
by the Examiners with respect to the annual
—.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

N^o 1102 W 2 3.5.98

The course adopted From the Examiners, P. H. Acad
by the Examiner is approved. Wadsworth

It is hoped that the very necessary
inspection of the accounts of this office
will, in future, be punctually performed.

No. 478

20m Dec Proact. 11th 1864

Dated 18 April 1898

Received 19.4.58

note under para 382, Chap. Enclosures

III, Vol II, Protocol, the same, Spare copies

on his Deputy - named as a

rule inspect every Sa. day's

offer at least once a year -

owing to leaving of officers in the

Said for, no inspection has

been made since Oct- 1896.

after ~~some~~ now ~~then~~ what he

P. L. E. recently arrived from

Calcutta - The bar now looks

his action may be approved

SUBJECT.

Inspection of Divisional

Offices — Reports to

Local Govt. what the

position is in regard

to the —

O. G. S. 46

42.25.4-90 R 26.4-28

[E. No. 94.]
4,000-7-2-98.

To

No. 478 $\frac{A}{A}$ Madras, 18th April 1898.

SIR,

When I took up this charge at the end of March of last year, I found that the inspection work of the accounts of Divisional offices was greatly in arrears. With the exception of a special investigation ordered by my predecessor to be carried out by Mr. F. W. Eicke, Examiner, then attached to this Office, in connection with certain important discrepancies in the Road Metal returns of the Ganjam Division, it had not been found possible, owing to paucity of Accounts Officers, to arrange for any inspections of Divisional offices. The last inspection was of the Godaverri Central Division, made in October 1896. Mr. Eicke (since transferred) was obliged to go Home on leave in July last year. Mr. J. E. Lacey, Deputy Examiner, joined this Office in the following September. It was not, however, till January of this year that the posting of Mr. A. R. Kälberer, Deputy Examiner, restored my Office to its normal complement of Officers; and I then lost no time in arranging a tour programme to be carried out by the last named Officer. The inspection season was by that time far advanced, and had I arranged for the inspection of each Divisional office to be done in full detail, the hot weather

[illegible]

weather would have been upon us, leaving me with but little progress to report, especially as, with the hundreds, if not thousands, of vouchers involved in the case of the ex-famine Divisions, it seemed improbable that any of those particular Divisions could have been thoroughly inspected under an average of at least 10 days each.

2. Taking these circumstances into consideration, I thought it best to dispense on this occasion with the usual test-audit, and to depute Mr. Kälberer on a flying visit to each and all of the Divisions away from head quarters; to look generally into the state of the accounts work; to enquire into the question of the adequacy or otherwise of the staff, and to take notes of all matters of doubt or difficulty as represented by Executive Engineers or Divisional Accountants.

3. Mr. Kälberer's investigations on these lines have just been completed, and there is no reason to believe that considerable good will have been done by them. All the minor irregularities touched on in his notes are being settled in direct communication with Executive Engineers concerned without troubling the Local Government. The more important points seem, for the most part, to suggest that they should be made general questions of, and on each of these I purpose addressing the Local Government after obtaining the remarks or explanations of the Divisional Officers concerned.

4. The head quarter Offices will now be thoroughly inspected (including the test audit), and I shall hope to start the next inspection season with a clear sheet.

5. I have thought it my duty to acquaint Local Government with what the position is in regard to accounts inspections, and I now ask their approval to the course adopted by me as described in the preceding paras.

I have the honor to be,

Sir,

Your most obedient servant,

E. a. Delany

Examiner, P.W. Accounts, Madras and Coorg.