

G.O., No. 384 *W*

DATED 7th Dec. 99

Inspection Report [Despatch Abstract.]

Indexed. *Mr*

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper:—

Report of an Inspection of the Office of the Executive Engineer, Coimbatore Division (including the Special Lake and Nilgiri sub-divisions at Ootacamund, and the Head-quarters sub-division), made by Mr. E. A. Dennys, Examiner, Public Works Accounts, on 12th to 17th December 1898, and 2nd to 6th January 1899, inclusive.

The last regular inspection of this office was made in April 1896 by Mr. F. W. Eicke, Examiner of Accounts, though an attempt was made to inquire generally into the state of the accounts by Mr. A. R. Kälberer, Officiating Deputy Examiner, during a flying visit made to Coimbatore in February 1898.

2. There have been four changes in Executive Engineers, and two changes in Accountants since the former date. Mr. C. H. B. Burlton, Executive Engineer, 1st grade, the present Executive Engineer, took charge of the Division on 19th April 1898.

3. Following the practice adopted by me in other Provinces with the approval of Local Governments and Administrations, I propose to generalize somewhat, and to confine the remarks in this Report to the fewest possible paragraphs, embracing only such matter as it seems desirable to put before Government for information and orders, and to take up direct with the Executive Engineer (in audit note form) the many points of comparatively minor importance which my inspection disclosed and which, being in several instances of a purely technical accounts nature, it appears unnecessary to trouble the Government with.

4. Proceeding on these lines, then, it may be remarked that, respecting the accounts directly pertaining to *works*, the requirements in connection with Measurement Books, notably those of the Head-quarters and the Erode Sub-divisions, require considerably closer attention than they have been receiving. In several instances the expenditure incurred against sanctioned estimates has not been distributed in the Register of Works by sub-heads; improper use appears in many instances to have been made of the sub-head "contingencies" with reference to items of work not provided for in the estimate (*vide* Public Works Code, I, VII, 20, and Examiner's Circular No. 38 of 1889), and in sundry other minor respects the postings in this record have been found incorrect. The use of the "Works Slip" alluded to in Code, II, II, 154, 170, and II, III, 389, has, for some reason which is not apparent, not been resorted to. There are several small works on which outlay has been incurred, but which, from periods varying from four months onwards, have, for one reason or another, been held in abeyance, and in this connection attention is invited to Public Works Code, I, IX, 8, and II, VII, 6. It is not clear why no Road Metal Rate Book, form No. 43 B, is maintained in the Division. The postings in the Cash Abstract and Adjustment Books were in some important respects incomplete, and no authority in the shape of the usual "Write-Back orders," form No. 17, exist for adjustments made in the accounts. The Register of Measurement Books, as maintained in the Nilgiri Sub-divisional office, is a very defective record.

Vouchers generally are very imperfectly checked in the Coimbatore Sub-divisional office, and, with the exception of the Special Sub-divisions at Ootacamund, the accounts and vouchers are generally received late and incomplete. The Erode Sub-division seems to give most trouble in this respect.

5. The Rent Lists of the Division are, and have been for some time past, much in arrears, and it is high time that some special steps were taken to bring them up to date. Similarly, there are no less than five months Audit Notes received from the Examiner's office which still remain unreplied to. The accounts of this Division are practically always submitted late, the delay being for the most part imputed to Sub-divisional officers.

6. There are no less than nine points which were noted in the last Inspection Report as requiring attention—some of these being important and relating to even a prior period—which have not yet received attention. These have again been prominently brought to Executive Engineer's notice.

7. Every irregularity, minor or otherwise, was pointed out to both the Executive Engineer and the Accountant, and all points of doubt or difference were fully discussed at the inspection.

8. It is high time that something was done towards sorting and arranging the records, of which there was reported to be a heavy accumulation when the last inspection took place in 1894, and to which a further accumulation has now to be added of four years' papers. Lists should be made out separately for accounts and executive records, and sent in the first instance to the Superintending Engineer and the Examiner for orders as to destruction. A temporary extra clerk, say, on Rs. 30 per mensem for a few months, will no doubt be required for the purpose, but this small outlay should be more than justified by the end in view.

9. On the whole, the accounts work of the Division must be regarded as in an unsatisfactory state. Much has to be done towards systematising and bringing it up to date. The recent addition of two Special Sub-divisions has no doubt added largely to the work. The opinion I formed was that the Accountant is somewhat lacking in method and tact and, perhaps, in power to get the best work out of those under him. Otherwise he appears to do his best under difficulties. The need for another *accounts* Assistant is said to be much felt. Though, since this has become a first-class Division, an additional clerk has been posted to the Executive Engineer's office, it is explained that this extra hand is exclusively employed in copying estimates. I had hoped that by the recent posting to the office of Mr. M. Ryan, an Accountant of considerable experience, the difficulty would be overcome, for a time at least. Mr. Ryan is, however, reported to have thus far been of very little help, though it is not certain that he has received a fair trial; but unless a better report is received about him soon endeavours will be made to replace him on the first opportunity by an 8th-grade (assistant) Accountant. It should be remembered, however, that these 8th-grade Accountants are always liable to be required for relief purposes in short-leave vacancies, and cannot be reckoned on as part of the regular strength of a Divisional office.

10. The accounts selected for test audit were those for June 1898.

(Signed) E. A. DENNYS,
Examiner, P.W. Accounts,
Madras and Coorg.

7th January 1899.

No. 30 A./A.

Forwarded to Government for information and favour of orders.

(Signed) E. A. DENNYS,
Examiner, P.W. Accounts,
Madras and Coorg.

2th January 1899.

ORDER—No. 384 W., dated 7th February 1899.

Communicated to the Superintending Engineer, IV Circle, for the information and guidance of the Executive Engineer, Coimbatore Division.

2. The Superintending Engineer should obtain the explanations of the Executive Engineer on the points noticed in paragraphs 4, 5, 6 and 8 of the Inspection Report, and submit them with his remarks for the orders of Government. The accounts of the division are evidently not in a satisfactory state and require the close personal attention of the Executive Engineer.

(True Extract.)

Under Secretary to Government.

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

Exd. A. Rungasawmy Aiyangar.

Public Works (1899) Department.

CURRENT No. 1032

From The Examiner P.W. Accounts,
 Madras & Coorg

Order No. 384 W of 7.2.99

Communicated to

the Supt. Engr., IV Circle, for
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 of the Executive Engineer,
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No. 30 $\frac{A}{A}$

Dated 7th January 1899
 Recd. 2nd February 1899
 Dated

Received } 3.2.99
 Registered }

Enclosures

Spare copies

SUBJECT.

Report of Inspection of the Office
 of the Executive Engineer,
 Coimbatore Division for the
 12th to 17th Decr. 98 & 2nd to 6th Jan'y
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At K 6.2.99
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 To The Supt. Engr., IV Circle of the Sr.
 See also Supt. Engr.
 The C.A. to Govt.
 Examiner, P.W. Accounts

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

7th January 1899.

No. 30 A./A.

Forwarded to Government for information and favour of orders.

E. A. Dennis
Examiner, P.W. Accounts,
Madras and Coorg.

9th January 1899.

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