

Public Works (1899) Department.

G.O., No. 388 *N*

DATED

th
8 Feb. 99

91/1/1

[Despatch Abstract.]

Inspection Report

Inspection of the drainage of the *Acacia*
forwarded to the office of the Engineer in
charge, Madras, communicated to the
S. E. VI Circle, with remarks.

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Indexed. *9/2*

Endorsement of the Examiner of Public Works Accounts forwarding his — of the office of the Executive Engineer, Madura Division, communicated to the Superintending Engineer, VI Circle, with remarks.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper:—

Report of an Inspection of the office of the Executive Engineer, Madura Division, made by Mr. E. A. Dennys, on 16th to 20th January 1899, inclusive.

I would premise my remarks by asking a reference to the reasons given in the opening paragraphs of my report on the Coimbatore Divisional office for confining myself to only such points as it appears necessary to bring to the notice of Government, and stating that I propose to follow the same procedure in regard to this and subsequent reports.

2. The constitution of the division has remained unchanged, *i.e.* : besides the special Periyar Works which are in charge of Mr. T. W. Smyth, Executive Engineer, there are the two sub-divisions of Tirumangalam and Dindigul in charge of Messrs. Srinivasa Iyengar and A. E. C. Vas, Assistant Engineer and Supervisor, respectively. Each of these three officers has a separate drawing account. The former held officiating charge of the division from 6th August 1898 to 31st October 1898, and, except for that short period, Mr. A. Joyce has continued to hold charge of the division. There have been three changes in accountants, the present incumbent being M.R.Ry. S. Sankara Rao who joined the division on 26th January 1898.

3. The last regular accounts inspection was carried out by Mr. F. W. Eicke, Examiner of Accounts, in February 1896, though a cursory enquiry into the general state of the office was made by Mr. A. R. Kälberer, Officiating Deputy Examiner, in March of last year.

4. With the one exception mentioned in the next paragraph the irregularities referred to in those officers' reports appear to have received due attention since.

5. The only measurement books which were conveniently forthcoming at the time of my inspection were those of the Head-quarter sub-division. In these the "contents or area" had in several cases not been entered *in ink* which is a *sine quâ non*. There is no record in these of check-measurements having been made by Sub-divisional officers, nor are they apparently ever inspected by the Executive Engineer. In the cases of certain works entries are in pencil throughout, and no proper reference is given to vouchers on which payments have been made. Ambiguous quantities or amounts were here and there noticeable, caused by the insertion of one figure over another. The "first entries" as to name and situation of work, agency by which executed, name of contractor and date of measurement referred to in Note 10 of "instructions" on first page of the book should, it is thought, for obvious reasons, be made in a clear and distinct manner and in *ink*. The requirements generally as to the treatment of the measurement book as a primary record of the first importance appear to a large extent to have been neglected. Everything seems to be left to Sub-divisional officers, and measurement books are only sent to the Divisional office after completion—not even always then. The instructions contained in Chief Engineer's Circular letters, Nos. 3645 and 5447, dated 19th August 1898 and 15th December 1897, seem for the most part to have been overlooked. The Accountant might, with much advantage, be occasionally deputed to visit Sub-divisional offices in order to bring specially to the Executive Engineer's notice any accounts defects which require attention.

6. There are a large number of balances outstanding as due to contractors and others for more than three months, and some special action should be taken towards getting these outstandings settled.

7. There is want of space in the record-room, and much relief would be afforded if the height of the racks could be extended a few feet.

8. A test audit was applied to the accounts for August 1898, disclosing a considerable number of minor errors and omissions, all of which were pointed out, and will be settled in direct communication with the Executive Engineer.

9. The accounts work of the Divisional office itself is on the whole in good order, and there is but little of any real significance to take exception to. My experience shows that the main defects are almost invariably to be found in the *Sub-divisional* offices. The Madura division forms no exception, and matters might be placed on a much safer and satisfactory footing by more frequent personal inspections and scrutiny on the part of the Executive Engineer of Sub-divisional offices. The importance of this cannot be over-rated when it is considered that the vast bulk of the work is carried out by and under the direct supervision of Sub-divisional officers, and that, as independent disbursers with (in the majority of cases) separate drawing accounts, their difficulties and responsibilities entail liability to errors and irregularities which are correspondingly great.

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

21st January 1899.

No. 104 A./A.

Forwarded to Government of Madras for information and issue of such orders as may be thought necessary.

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

30th January 1899.

ORDER—No. 388 W., dated 8th February 1899.

Communicated to the Superintending Engineer, VI Circle, for the information and guidance of the Executive Engineer, Madura Division, special attention being drawn to the remarks in paragraphs 5, 6, 7 and 9 of the report. The Executive Engineer should, with as little delay as possible, examine the measurement books of his division and see that they are compiled and corrected in accordance with the rules.

(True Extract.)

Under Secretary to Government.

To the Superintending Engineer, VI Circle.
" other Superintending Engineers.
" the Consulting Architect to Government.
" the Examiner, Public Works Accounts.

Exd. T. K. Narayana Aiyangar.

Public Works (1899) Department.

CURRENT No. 1034

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From

The Examiner P.W. Accounts
Madras & Coor.

Order No. 388 W & S. 2. 99.

No. 104 ^A/_A

Dated 30 January 1899
Dated 2nd February 1899.

Received 3.2.99
Registered

Enclosures

Spare copies

Communicated to
the Supty. Engr., II Circle,
for the information & guidance
of the Executive Engineer,
Madura Division, special
attention being drawn to
the remarks in paras 5, 6, 7
& 9 of the Report. The S.E.

AK should note as little
Rm. 6.2.99 delay as possible

SUBJECT.

Examine the measure Report of Inspection of the office
of the Supty. Engr., II Circle of the Executive Engineer, Madras
and see that they are Division, made on 16th to 20th
compiled as a complete
in accordance with the
To rules & should be forwarded for information and
The Supty. Engr., II Circle
Other Supty. Engrs.
The Comm. Architect & Supt. Civil
" Examiner, P. W. Accounts. 5/2/99

5/2/99

W. S. S.

W. S. S.

BACK PAPERS

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

30th January 1899.