

No. 1098 Wd/30 April 1886

Communicated to the
Comd to the
Supdy: Engrs. 3rd Circle.
a. e. iii Circle.

[Signature]
20/4/86

[Signature]
21-4-86

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From,
The Examiner P.W. Accounts,
Madras.
To,
The Secy. to Govt.
P.W. Department.

No. 1098 Wd/30 April 1886

No. 15W.

Dated 19th April 1886.
Recd. 19th

S. E. III Circle ✓
Exr. P.W. Accts. ✓
Sect. ✓
1/5/86

Encls. 1.

Inspection of the Cash
Book of the Supg. Engineer III.
Circle Office. Forwards notes
of ----- by Mr. Heaven, Dy.
Examiner for information of Govt.

Asst 67/4

N.B.—In any future communication on this subject, the number and date of this letter should be quoted.

No. 157

From

THE EXAMINER,
PUBLIC WORKS ACCOUNTS,
MADRAS.

To

The Secretary to Government,
Public Works Department.

Madras, 19th April

1886.

Sir,

I have the honor to forward for information of Government and for such action as may be deemed necessary, notes by Mr. Heaven, Dy. Examiner, in connection with his inspection of the Cash Book in the Office of the Superintending Engineer III. Circle.

I have the honor to be,

Sir,

Your Most Obedient Servant.

D. P. Curran

Examiner P. W. Accounts.

P.W. 844
3043/86

19

NOTES OF INSPECTION BY F.G. HEAVEN ESQ. DY. EXAMINER
P.W. ACCOUNTS MADRAS, OF THE CONTINGENT CASH BOOK OF THE
SUPERINTENDING ENGINEER 3RD CIRCLE, ON THE 9TH APRIL 1886.

THE CASH BOOK FOR THE LAST FOUR MONTHS WAS CHECKED
WITH OFFICE COPIES OF CONTINGENT BILLS (KEPT IN A SEPARATE
BOOK) AND WITH THE RECOUPMENTS SHOWN IN EXECUTIVE ENGINEER'S
CASH BOOK: THE AMOUNTS AGREE IN ALL CASES. THERE ARE NO
VOUCHERS FOR SUNDRY PETTY PAYMENTS SUCH AS 'BEARING COVERS'
'SWEEPERS PAY' 'LAMP OIL' ETC. IN FUTURE ALL SUCH VOUCHERS
NOT SENT TO THE EXAMINER'S OFFICE SHOULD BE FILED, AND THE
HEAD CLERK SHOULD NOT MAKE DISBURSEMENTS WITHOUT OBTAINING
THE SUPERINTENDING ENGINEER'S ORDER TO PAY ON THE VOUCHER.

2. AN ACCOUNT OF SERVICE LABELS IS MAINTAINED, AND
AGREES WITH THE CASH BOOK, COUNTERFOILS OF INDENTS, AND
DESPATCH BOOK: THE ENTRIES IN THE LATTER WERE LOOKED THROUGH
TO SEE THAT ALL LETTERS WERE BONA FIDE ON GOVERNMENT SERVICE;
AND THEY WERE FOUND TO BE SO, WITH THE EXCEPTION PERHAPS OF
LETTERS TO STATION MASTERS TALPATRI AND MUDDANUR ABOUT REFUND
CERTIFICATES REQUIRED AS VOUCHERS TO SUPERINTENDING ENGINEERS
TRAVELLING ALLOWANCE BILL.

3. THE BALANCE IN HAND IS FREQUENTLY COUNTED AND THE
CASH BOOK INITIALED BY SUPERINTENDING ENGINEER: ON THE DATE
OF INSPECTION THE BALANCE WAS FOUND CORRECT, PART OF IT
HOWEVER BEING WITH THE CAMP CLERK AT RAMANDRUG, WHOSE AC-
KNOWLEDGMENT WAS PRODUCED.

GENERAL
ACCOUNT.

Govt. of 1886 Madras.

PUBLIC WORKS.

Dated March, 17th.

Recd.

Encl.

G.O., 17th Mar. 1886, No. 702 W.

MARCH.

Contingent Expenditure

Letter from the Government of India
drawing attention to the necessity for exer-
cising a strict watch over, and ensuring a
proper audit of, the charges for —, communi-
cated to officers of the Public Works Depart-
ment for information and guidance.

17TH MARCH 1886, No. 702 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from Colonel W. S. TREVOR, R.E., Secretary to the Government of India, Public Works Department (Account—Establishment), to the Secretary to the Government of Madras, Public Works Department, dated Fort William, 8th March 1886, No. 49 A.—E. :—

A case which has recently come under the notice of the Government of India, has rendered it advisable to draw attention to the necessity for exercising a strict watch over, and ensuring a proper audit of, the charges for contingent expenditure in the offices of Chief and Superintending Engineers and other officers to whom advances are made for the purpose of meeting such charges, but who are not required to submit any accounts to the Examiners beyond the usual contingent bills. I am to state that officers signing contingent bills should invariably scrutinise the charges made in them, and should direct their attention especially to seeing that the ordinary recurring charges, such as payments for service postage labels, &c., are kept under proper control and regularly accounted for. I am also to suggest that these officers should be requested to arrange with the Examiners for a periodical audit of the cash books kept in their offices. In carrying out this audit the entries in the cash book should be carefully compared with the charges made in the contingent bills and with the vouchers.

2. As regards vouchers, care should be taken that all vouchers not submitted with the contingent bills are duly cancelled. Erasures in vouchers should be strictly prohibited, and all corrections made in these documents should be attested by a gazetted officer as well as by the individual concerned.

ORDER—dated 17th March 1886, No. 702 W., Public Works.

Communicated to officers of the Public Works Department for information and guidance.

(True Extract.)

(Signed) J. SHAW-STEWART, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Chief Engineer for Irrigation.
" Consulting Engineer for Railways.
" Superintending Engineers.
" Consulting Architect to Government.
" Superintendent, Madras Harbour Works.
" Examiner, Public Works Accounts.
" " Guaranteed Railway Accounts.
" " State Railway Accounts.
" Engineer-in-Chief, Madras State Railway Surveys.

Exd. P. L. Pereira.
Spare Copies.