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P. W. D.

Gl. no. 2930 - w.
Date - 4-11-1887

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4TH NOVEMBER 1887, No. 2930 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper:—

Office note from the Examiner of Public Works Accounts, dated Madras, 28th October 1887, No. 706.

With reference to paragraph 3 of my office note, No. 617, dated 5th October 1887, submitting notes of inspection of the Kurnool division, I beg to suggest that Superintending Engineers be asked to report, after communication with Executive Engineers, and, through them, with sub-divisional officers, as to the various circumstances which prevent the submission of vouchers at the proper time, i.e., with the account to which they relate.

2. The failure of sub-divisional officers to submit vouchers with their accounts has been frequently noticed in inspection reports, but these reports do not give any information as to the number of cases in which vouchers are wanting. I find, however, from an examination of the audit notes for twelve months past that, on an average, there have been in each month about 400 cases of vouchers not received in the Central office at the time of completing the audit of the divisional accounts, that is to say, generally about six weeks after the close of the month to which the accounts relate; and when I point out that a large number of vouchers are invariably received in the interval between the receipt of the accounts and the completion of the audit, and that a very large number of those received by me with the accounts are probably, in the same way, received in the divisional office in the interval between receipt of the sub-divisional accounts and the completion of the divisional accounts, it will be seen that the number of cases in which sub-divisional officers fail to submit vouchers with the accounts to which they relate must be very large indeed.

3. The code (paragraph 1642) lays down that no disbursement shall be made without a receipt being taken, and though it is probable that there may, now and then, be cases in which the failure to obtain a receipt at the time of payment may be unavoidable, I cannot believe that, with due attention to the rule quoted above, the number of cases could be anything like what it is.

4. Should Government approve of the suggestion made in the first paragraph, I would further suggest that Executive Engineers should be reminded that what is wanted is a real and intelligible reason or reasons. I say this because I find that in very many cases the replies made to this office, when similar explanations are asked for in individual cases, are no explanations at all; as, for instance, "non-receipt from the sub-divisional office," without any explanation of why the sub-divisional officer did not submit the voucher, or "returned to sub-divisional officer for revision," without any intimation of the grounds on which it was so returned, and so on.

ORDER—dated 4th November 1887, No. 2930 W., Public Works.

Communicated to Superintending Engineers for report, as suggested by the Examiner, Public Works Accounts.

(True Extract.)

Captain, R.E.,
Under Secy. to Govt., P.W.D.

To Superintending Engineers.
" the Examiner, Public Works Accounts.
Exd. E. Hernandez.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of 1887 Madras.
PUBLIC WORKS.

Dated November, 4th.

Recd.

Encl.

G.O., 4th Nov. 1887, No. 2930 W.

NOVEMBER.

Accounts

Vouchers.—Superintending Engineers directed to report as to the circumstances which prevent the submission of — with the accounts to which they relate.

[C. No. 8.]

GOVT.
OF MADRAS.

1887.

{ P. W.
DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 28 October

1887.

OFFICE NOTE No. 706

To

W.

With reference to para 3 of my O.N. No. 617 dated 5th. October 1887, submitting notes of inspection of the Karnool Division, I beg to suggest that Sups. Engineers be asked to report, after communication with Executive Engineers, and through them with Sub-Divisional Officers, as to the various circumstances which prevent the submission of vouchers at the proper time, i. e. with the account to which they relate.

2. The failure of Sub-Divisional Officers to submit vouchers with their accounts has been frequently noticed in inspection reports, but these reports do not give any information as to the number of cases in which vouchers are wanting. I find

However from an examination of the audit notes for twelve months past, that, on an average, there have been in each month about 400 cases of vouchers not received in the Central Office at the time of completing the audit of the divisional accounts, that is to say generally about six weeks after the close of the month to which the accounts relate; and when I point out that a large number of vouchers are invariably received in the interval between the receipt of the accounts and the completion of the audit; and that a very large number of those received by me with the accounts are probably in the same way received in the divisional office in the interval between receipt of the Sub-Divisional accounts and the completion of the divisional accounts, it will be seen that the number of cases in which Sub-Divisional Officers fail to submit vouchers with the accounts to which they relate, must be very large indeed.

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C.

[Signature]

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PMC No 8691

No 2930 way 4th Nov^r/87

A

Communicated
to Suply Sup^r for report,
as suggested by the Sup^r
P. W. Account.

W. W.
4.11.57

See
4/11/87

19.31.10.8

To Suply Sup^r ✓
San Moa ✓

with order

W
W

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8691
Govt. of Madras.

PUBLIC WORKS.

6/11/75

Dated

Recd.

End.

G.O. H. No. 1887, No. 2930

Accounts

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Vouchers Superintendents

directed to report

as to the circumstances

which prevent the

submission of —

with the accounts to

which they relate.

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