

Public Works (1896) Department.

G.O., No. 1527 W

DATED 14th May 1896

[Despatch Abstract]

Inspection Report

Office note from the Examiner of
Public Works accounts submitting
an — of the accounts of the Coimbatore
Dist., Communicated to the Suptg.
Engineer, IV Circle, for the guidance
of the Engrs.

GENERAL.
ACCOUNT.

Gobt. of {1896} Madras.
PUBLIC WORKS.

Dated May, 14th.

Recd.

Encl.

G.O. No. 1527 W., 14th May 1896.

MAY.

Inspection Report

Office-note from the Examiner of Public Works Accounts submitting an — of the accounts of the Coimbatore division, communicated to Superintending Engineer, IV Circle, for the guidance of the Executive Engineer.

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers:—

Report of an Inspection of the office of the Executive Engineer, Coimbatore Division, in charge of Mr. F. W. ASHPITEL, Executive Engineer, 3rd grade, made by Mr. F. W. EICKE, Examiner of Accounts, on 1st and 8th to 11th April 1896.

Mr. W. B. deWinton, Executive Engineer, 1st grade, held charge up to 19th December 1895, and Mr. H. H. O'Connell temporarily from that date to 3rd February 1896, when he was relieved by Mr. F. W. Ashpitel who has held charge since. Mr. Ashpitel was present during the inspection. The last accounts inspection was made by Mr. Swetenham, Deputy Examiner, in May 1895 and the last Superintending Engineer's inspection by Lieutenant-Colonel Drake-Brockman, R.E., in June 1892. Of the very large number of points noticed in the last inspection report, such of those as required attention and action have been enquired into and remedied, with the following exceptions:—

Paragraph 7 (a) of last report.—Receipts are still not obtained for imprests opened.

Paragraph 10 (d).—Name of person to whom a measurement book is issued is still not always shown in the register of measurement books (*vide* Code, II, I, 38).

Paragraph 32 (b).—Application for renewal of sanction to the retention of watchmen's services is still not made systematically before close of the official year.

Paragraph 49 (c).—The report on the results of the check of the road metal accounts by the Divisional office does not appear to have been submitted to the Audit office, nor does any action seem to have been taken in the matter.

Paragraph 50.—The purchase of European stores has still, in several instances, been effected previous to sanction being obtained. Attention is necessary to the rules in Code, II, appendix X, page XCI.

A memorandum of notes and suggestions connected with certain points noticed at the present inspection was left with the Executive Engineer for information and guidance. The prescribed test-audit was applied to the accounts for November 1895.

2. Measurements are not always crossed off against the paid bills, nor is date of measurement invariably distinctly recorded thus: "Date of measurement". The memorandum of payments required by note 8 on fly leaf of the measurement book form is not always entered, and the "contents" are not inked in in every instance (Code, II, I, 35). In regard to the upkeep of measurement books and the record of measurements generally, attention is necessary to Code, II, I, 31 to 37. Several books issued in 1893 have not been returned; a closer watch over the return of these books is necessary, with reference to Code, II, I, 38. None of the measurement books examined showed any record of "check measurements" by the Sub-divisional officers, Coimbatore and Nilgiris, nor by the Executive Engineer. The following measurement books were not produced for inspection, though due notice had been given that they would be required: Books Nos. 2023, 531 and 513 of Erode sub-division, and book No. 2025, Nilgiri sub-division.

3. The Coimbatore pass book is sent to the treasury twice a month. Under Code, II, II, 17, it should be sent once a week. The current cheque books, while in use, remain in personal custody of Executive Engineer, but the blank books are kept in the cash chest under charge of the Accountant; these should also remain at all times in the personal custody of the Executive Engineer—*vide* note (1) inside cover of cheque books. Some of the counterfoils of cheques had been written up in pencil, and in some of the counterfoils and memoranda of balances, corrections had been improperly made by conversion of the figures; in some of the old counterfoils the memorandum of balances had not been written up. Attention is necessary to Code, II, I, 96. The cash chest has only one lock with duplicate keys, both of which are kept by the Accountant. The cash book is written up by the accounts clerk; blank lines should not be left between each entry and diagonal lines should be drawn across vacant spaces on the receipt side to denote that no more entries are necessary. One interpolation of an entry was noticed, indicating that the book is not always posted exactly as transactions occur (Code, II, I, 40). Some entries might be briefer; there are very few corrections; one had, however, not been initialled by the Executive Engineer (Code, II, I, 56). The check prescribed in Code, II, I, 58, is not exercised by the Executive Engineer; some delays in recoupment of imprests were noticed. Prompter recoupment is necessary with reference to Code, II, I, 69. Erasures were noticed in muster rolls Nos. 63 and 65 N of the Nilgiri sub-division, and in several muster rolls corrections had been improperly made by conversion of figures. Attention is necessary to Code, II, II, 4.

4. The balance of stock at end of February 1896 was valued at Rs. 1,972, the reserve limit being Rs. 6,000. Stock was last taken during September and October 1895; there is a brick manufacture subsidiary to the work "constructing a first-class taluk cutcherry at Kollegal." The estimate for the manufacture requires the approval of the Superintending Engineer under Code, II, I, 127. The amount at debit at end of February 1896 is Rs. 4,703-3-5, but no credit for outturn has been made. As the manufacture began in August 1894, some bricks must have been turned out. The matter calls for early action. An account of the actual outturn should be obtained and steps taken to reduce the large debit balance.

5. Attention is necessary to the rules in Code, I, III, 43, and II, II, 170, regarding the submission of work slips to the Superintending Engineer; several instances of non-compliance with these rules were noticed. Similar non-compliance with the rules in this respect was noticed in paragraph 31 of the last report. The orders conveyed in G.O. No. 154 W., dated 21st January 1895, have not been strictly followed. No certificate being given by the Executive Engineer that the works abstracts and registers of works have been examined each month, this may conveniently be given on the fly leaf of the register of works.

6. Work is carried out almost entirely by so-called "piece-workers" on piece-work agreements, but as a clause is added in their agreements stipulating as to the time in which the work is to be completed, and as deductions of 10 per cent. are besides made from their bills and retained as security, it seems a misnomer to call these men "piece-workers" or to treat them as such, with reference to Code, II, I, 112. The outstanding dues to these men at end of February 1896 amounted to Rupees 2,747-10-0. The Executive Engineer stated that he intends to introduce the proper piece-work system as soon as possible.

7. A separate account should be kept of tools temporarily lent to contractors or in use by subordinates (*vide* Code, II, I, 116). One galvanized iron chain measuring 100 feet lent to a subordinate and shown in the storekeeper's daily account of receipts and issues was omitted from the monthly statement of tools and plant for November, submitted to Examiner's office. It should be seen before submission that the statement agrees with the register.

8. The road metal accounts are in an unsatisfactory condition. In the last two accounts inspection reports, this fact was prominently brought to notice, and in paragraph 49 (c) of the last report the inspecting officer stated that, owing to the great difficulty experienced in attempting to verify these accounts, and to want of time, the verification was not completed; it was, however, directed that a check should be made in the Divisional office and a report on the results submitted to the Audit office. This

was, however, not done; the present inspection found that no check is made in the Divisional office over the issue of road metal, and that the check over the receipts is defective and incomplete. The fact that payments are frequently not made for a month or two after actual receipt of supply renders the check of the accounts with the vouchers a difficult matter. To obviate this, arrangements should be made for all metal to be, as far as practicable, paid for as soon as measured up, and reference should be made in the monthly statements of road metal to the numbers and date of the contractors' bills on which purchases (*i.e.*, receipts) of metal are made; also to the muster rolls in which the consolidation spreading, &c. (*i.e.*, issues) are entered. The measurements of the metal should be shown in the same denomination in all the books and accounts; at present they are shown in one denomination in the muster rolls and in another in the road metal statements, so that no check as regards quantities is possible. For these reasons it was found impossible to make a complete check and test-audit of the road metal accounts, as only one month's voucher (November 1895) had been brought from the Audit office. The Executive Engineer stated that he intended to have the balances of road metal carefully measured and checked at the very earliest opportunity. This should certainly be done without loss of time and the instructions regarding the check of the road metal accounts given in this paragraph and Code, II, I, 124 and 125, and II, 149 to 152, strictly attended to. A road metal rate book should be opened out.

9. The cost of the buildings—"Sub-divisional officer's quarters, Erode," and "Overseer's shed at Karur"—as shown in the register of buildings differed from that shown in form No. 32 Y Return of buildings rented and available for rent; the differences should be reconciled and any necessary corrections made. Several pencil corrections occur in the register; these should be inked in; a new register should be printed, the buildings belonging to the Salem division included in the present register being omitted. The register of bills should be more frequently inspected (and initialled) by the Executive Engineer (*vide* G.O. No. 2873 W., dated 15th October 1892). The certificate prescribed in Code, I, IV, 20, should be given on all leave applications which are recorded in the Divisional office. No bond of agreement has been entered into with the water registrar (temporary works establishment), who has deposited Rs. 20 cash security (*vide* Code, I, IV, 13 and 14). The salary bill of the Divisional office for December 1895 was paid two days before despatch of the bill to Examiner's office; this is prohibited—*vide* Code, II, II, 58 (ii). There is a very large accumulation of old records—some dating from 1864. A list should be prepared and orders for their retention or destruction obtained in accordance with Code, I, VI, 40 and 41.

10. Under G.O. No. 1250 W., dated 8th May 1893, Executive Engineers are required to certify annually for each building separately that the tax assessed by the Municipality is fair and reasonable. The requirements of Code, I, X, 14, would apparently be fully met, if the Executive Engineer was required to give a fresh certificate only when any change in the rate of assessment occurs. The circulation annually to Divisional officers of an index to Government Orders issued by Government in the Public Works Department would be useful in facilitating references to Government Orders.

11. With the foregoing exceptions, the office may be said to be in good order. The accountant is a hard-working, painstaking man and appeared to be well up to his work.

12. The office of the Coimbatore sub-division was inspected, Mr. J. Kelly, Sub-Engineer, third-grade, being in charge. The cash book is written up by the Sub-divisional clerk. The entries should be made more briefly. The words "paid," "on account of," "cash from treasury," need not be entered in column 9 and it is quite unnecessary to enter the "head of account" in that column, as this has to be given in column 13 "Head in cash abstract book." Diagonal lines should be drawn across vacant spaces on the receipt side to denote that no more entries are required to be made. Several corrections had not been initialled by the Sub-Divisional officer and several had been improperly made by conversion of figures. Attention is necessary to Code, II, I, 56. There is no evidence that the check prescribed in Code, II, I, 58, is

exercised by the Sub-divisional officer. Considerable saving in clerical labour might be effected by dispensing with the cash extracts which are at present sent twice a month to the Divisional office. The Sub-divisional office is in the same building as the Divisional office and the original cash book could be utilized by the Divisional officer for all account purposes. The certificate of count of cheques had not been signed on the inside of the cover of some of the current cheque books. The cash chest has only one lock. Some corrections in the measurement books are improperly made by conversion of the figures. Attention is necessary to Code, II, I, 34, and II, II, 4. A separate account of tools in use by subordinates should be kept (*vide* Code, II, I, 116).

13th April 1896.

(Signed) F. W. EICKE,
Inspecting Officer.

Office-note from the Examiner, Public Works Accounts, dated Madras, 1st May 1896, No. 311 B.

Forwarded to Government for information and orders.

2. The points noticed in the report, particularly that referred to in paragraph 8, should have the attention of the Executive Engineer and of the Superintending Engineer.

ORDER—No. 1527 W., dated 14th May 1896.

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

(True Extract.)

Under Secy. to Govt., P.W.D.

To the Superintending Engineer, IV Circle.
" other Superintending Engineers.
" the Consulting Architect to Government.
" the Chief Engineer for Irrigation.
" the Examiner, Public Works Accounts.

Exd. T. K. Narayana Aiyangar.
Spare Copies

No. 2504 W of 10-10-95
154 W of 21-1-95
122 W of 18-5-94
217 W of 24-1-94
719 W of 13-3-94
3111 W of 2-12-93
2083 W of 14-8-93
1250 W of 8-5-93
1973 W of 23-7-91
1299 W of 12-5-87
780 W of 23-3-86

Recd: 2-5-96

subject 158
A/c No 1527 W of 14th May 1896.

Concluded:

to the Comm. to the Sub-Eng. IV
to the Super-Eng. IV
Circle for the in-
formation & guidance
to the Exec. Eng.
Coimbatore Division
Comptroller Division

11/5/96

Curd
12.5.96.

DEPT.
28 MAY 96

S.E. IV Circle
S.E. III Circle
Other Sub-Eng.
C.A. to Govt.
C.A. to Govt. (P.R.S.)
C.A. to Govt. (P.R.S.)
C.A. to Govt. (P.R.S.)

O.L.S. 73 P.14/5

KEEP-WITH

CURRENT No.

GOVT.
OF MADRAS. }

1896.

{ P. W.
DEPT.

EXAMINER, P. W. ACCOUNTS,

dated

189 .

Madras, / . May 1896.

OFFICE NOTE No. 311B

To

W.

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C.

21/6

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1,000-9-12-95.

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