

9476
Public Works (1896) Department.

G.O., No. 3135 W

DATED 2nd November 1896.

[Despatch Abstract.]

Office of the S.E. India : Office note from the Secy
submitting an inspection report of the —, Comd^g
to S.E. India.

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BACK PAPERS.

FURTHER PAPERS.

Report of an inspection of the office of the Superintending Engineer, I Circle, made by Mr. F. W. EICKE, Examiner of Accounts, on 3rd October 1896.

Mr. J. C. Larmine, Superintending Engineer, Second Class, has held charge of the circle since 18th July 1896, relieving Mr. W. C. DeMorgan, Executive Engineer, First Grade. The Superintending Engineer holds an imprest of Rs. 100 from the Executive Engineer, Vizagapatam. All the points noticed in the last inspection report (G.O., No. 2437 W. of 4th October 1895,) have been attended to. The present inspection found that the cash-book and service books were correctly kept and in good order, with the exception of one apparent interpolation of an entry in the cash-book, which was pointed out to the manager and to the clerk, who keeps the cash-book and instructions given to discontinue such entries in future. The audit of the travelling allowance journals of clerks, &c., not required to be submitted to Examiner for audit, had also been properly carried out.

24th October 1896.

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

No. 755 B d/ 20-10-95

To W.

Forwarded to Government for
information.

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C.
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GENERAL.
ACCOUNT.

Govt. of {1895} Madras.
PUBLIC WORKS.

Dated October, 4th.

Recd.

Encl.

G.O. No. 2437 W., 4th Oct. 1895.

OCTOBER.

Office of the Superintending
Engineer, I Circle

Office-note from the Examiner, Public
Works Accounts, submitting an inspection
report of the —, communicated to Superin-
tending Engineer, I Circle.

Office of the Superintending
Engineer, I Circle

Office-note from the Examiner, Public
Works Accounts, submitting an inspection
report of the —, communicated to Superin-
tending Engineer, I Circle.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers:—

Report by Mr. C. C. SWETENHAM, Deputy Examiner of Accounts, of an inspection on the 25th July 1895 on the accounts of the office of the Superintending Engineer, I Circle.

I.—PRELIMINARY.

Previous inspection.—This office was last inspected by Mr. W. A. Crisp, Deputy Examiner of Accounts, 1st grade, in February 1894. The report then made appears to have been fully acted upon.

2. *Circle charge.*—The charge of the circle since the previous inspection has vested in the following officers:—

Name.	Rank.	Till
Mr. G. D. Wybrow	Superintending Engineer, 1st class, sub. <i>pro tem.</i>	2nd June 1894.
„ J. E. Paul	Executive Engineer, 2nd grade.	6th July 1894.
„ A. H. Garrett	Superintending Engineer, 3rd class.	Present date.

3. The inspection dealt with the cash accounts for January—July 1895 and the establishment records for the period March 1894 to June 1895.

II.—GENERAL.

4. *Cash account.*—The cash account was kept in “cash book” form (form No. 4): As the Superintending Engineer’s funds simply consist of an imprest to meet contingent expenditure, the use of this form practically entails the waste of the whole of the receipt side of the book. This waste would be obviated by using both sides for expenditure, the headings on the receipt side being altered, and the “Bank or Treasury column” being utilised to record the recoupments of imprest. This would entail less work than the imprest form.

5. *Vouchers.*—A receipt had been taken from an office lascar (messenger) for petty purchases of flour, matches and lamp oil. The rulings in Public Works Department Code, volume II, chapter I, paragraphs 80 and 178, permit this to be dispensed with.

6. *Contingent bill.*—(a) The contingent bill prepared at the close of the month is sent to the Executive Engineer, Gódvári Eastern Division, for recoupment and inclusion in his monthly accounts. This is unnecessary. The recoupment of the imprest and the audit of the contingent bill are two different things. The first may be effected by a simple requisition from the Superintending Engineer to the Executive Engineer stating the amount spent and asking for recoupment. The audit should be dealt with under Public Works Department Code, volume II, chapter III, paragraph 176, which requires the submission of the contingent bill with its supporting vouchers direct to audit immediately after recoupment in the month concerned.

(b) The method of preparation of this bill entailed undue work. Note 1 on the back of the standard form (form No. 24) requires charges to be entered in the bill in order of payment. This ensures correspondence with the cash account. Further, the abstracting of the expenditure should, under Note 10, be done by the Audit office. At present, however, the charges are entered in the contingent bill by sub-heads, and this has involved the keeping of an office copy. No office copy is necessary under the orthodox method pointed out above, as the cash account serves that purpose.

7. *Service books*.—A declaration of landed property held was attached in form B to the service book of G. Subramanyia Aiyar. This is unnecessary, as the book itself now provides a special page for this purpose.

BERHAMPUR,
29th July 1895.

(Signed) C. C. SWETENHAM,
Inspecting Officer, P.W. Accounts.

Office-note from the Examiner, Public Works Accounts, No. 3254 B, dated Madras, 21st September 1895.

Submitted for the orders of Government, special attention being invited to the following points:—

(1) *Paragraph 4*.—It is for the Superintending Engineer to consider whether it would not be preferable to use the imprest sheet form. Standard forms should not be altered without the previous sanction of the Government of India (Code, Vol. I, VI, 38).

(2) *Paragraph 5*.—Vouchers for such petty charges may be dispensed with at the option of the Superintending Engineer (Code, Volume II, I, 178).

(3) *Paragraph 6*.—The instructions contained in Code, Volume II, III, 176, and in the notes on form 24 in regard to the preparation and submission of the contingent bill should receive attention.

ORDER—No. 2437 W., dated 4th October 1895.

Communicated to the Superintending Engineer, I Circle, for information and guidance.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, I Circle.
„ Examiner, Public Works Accounts.