

Public Works (1896) Department.

G.O., No. 3517 W

DATED 8. December

[Despatch Abstract.]

Inspection Report. Communicating with re-
marks to the S.E. I think for the guidance of the
Ex. Engineer Office note from the Examiner Sub-
Division of the Office of the Ex. Engineer,
Godavari Eastern Division.

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~~Ex. Engineer~~ Office Note from the Examiner Sub-
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Communicating, with remarks, to the Superintending Engineer, I Circle, office-note from the Examiner submitting an — of the office of the Executive Engineer, Gódávári Eastern division.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers :—

Report of an Inspection of the office of the Executive Engineer, Gódvári Eastern Division, in charge of Mr. A. G. ROMILLY, Executive Engineer, 3rd Grade, made by Mr. F. W. EICKE, Examiner of Accounts, in October 1896.

Mr. Romilly relieved Mr. C. J. Ussher, Executive Engineer, 2nd grade, of the charge of the division on 20th April 1896. Mr. Romilly was at head-quarters during the inspection. The present divisional accountant, Mr. Chinnaiya Pantulu Garu (4th grade), relieved Mr. C. N. Subramania Aiyar (8th grade) on 11th March 1896. His predecessor Mr. Manavala Naidu Garu (2nd grade) was relieved on 28th October 1895.

2. A memorandum of notes and suggestions on points noticed at the present inspection but not brought into this report, was left with the Executive Engineer for the information and guidance of that officer and the accountant.

3. The prescribed test-audit was applied to the accounts for the month of February 1896 and to the travelling allowance journals of petty and office establishments from November 1895 to February 1896.

4. The last inspection of the office by an accounts officer was made in July—August 1895 by Mr. C. C. Swetenham, Deputy Examiner of Accounts. There does not appear to have been any inspection of the office by the Superintending Engineer. The matter is noticed here with reference to Code, I, III, 41 and 43. Several of the suggestions made in the last accounts inspection report were negatived in G.O., No. 305 W., dated 24th January 1896, and matters have accordingly remained as they were before. Of the other points noticed in the report, all have been attended to with the exception of the following :—

(a) *Delay in submission of vouchers from head-works and Workshop sub-divisions* [paragraph 6 (b) of last report].—There is improvement in this respect, but delays still occur. As those bills which are paid by cheques are, as a rule, signed by the payees in the office of payment, there should be no delay in submission in such cases. In other cases if any difficulty is experienced in getting a receipt, the procedure prescribed in Code, II, I, 178, should be followed.

(b) *Opening of new service-books in the place of old and worn out books* [paragraph 28 (a) of last report].—The matter was first taken up in paragraph 79 (f) of the report of February 1894. It has been prominently brought to the Executive Engineer's notice in the memorandum of notes left with him at the present inspection.

(c) *Pay of a charcoal watcher charged to stock* (paragraph 29 of last report).—This matter was also first noticed in the report of February 1894, but no action appears to have been taken. The matter should now be taken up by the Superintending Engineer, if there is need for the employment of a man.

(d) *Workshop liabilities exhibited in the work accounts* [see paragraph 23 (b) of last report].—In the previous reports objection was taken to the exhibition of "workshop liabilities" in the work accounts on the ground that the practice was against the general account principle that no delay should occur in charging off finally when possible. The actual expenditure incurred by the shops on the jobs under execution is debited monthly and charged in the divisional office to a suspense head of the work "Workshop liabilities." The expenditure must necessarily be charged to a suspense head until the final sub-head is known, and this in most instances cannot be ascertained until completion of the job. The practice is in accordance with the fundamental principle that the accounts should be a "record of facts" and is also in conformity with Code, II, I, 134, and may therefore be allowed to continue.

5. The rules regarding the record of measurements require more attention in the sub-divisions, e.g. : date of measurement is sometimes not entered in the measurement books or, when entered, is not clearly and distinctly shown thus : "Date of measurement ." In measurement book No. 2784 of delta sub-division, pages 1—6, measurements are entered as taken on various dates during October and November 1895, but the signature of the subordinate who took the measurements is dated 19th December 1895 for all the measurements, thus conveying the impression that the entries had been copied from some other document or record. Other instances of non-observance of rules were brought to notice of the Executive Engineer in the notes left with that officer. Strict compliance with the rules prescribed in Code, II, I, 31—39, and the instructions on form No. 6, on the part of the sub-divisional officers and their subordinates, should be insisted upon.

6. There is no evidence of the check of the divisional cash-book by the Executive Engineer, prescribed in Code, II, I, 58. This check should not be omitted, and as evidence of it, the Executive Engineer should initial under the last entry checked. The certificate of count in the cash-book should be dated. Some corrections in the cash-book had not been initialled by the Executive Engineer; attention is invited to Code, II, I, 56. The current cheque books in use are kept in the personal custody of the Executive Engineer; the blank books with the cashier. There should be no difficulty in arranging to comply with Code, II, I, 87, and the instructions inside the cover of the cheque book. The certificate of count of cheques should be signed by the Executive Engineer in each cheque book as soon as a supply is received.

7. Dues to piece-workers, aggregating Rs. 535, have been outstanding for more than six months, and in one case for more than a year. Sufficiently prompt action does not seem to have been taken to clear these. Particular attention is necessary to Code, II, I, 112, in order that such outstandings may be avoided. The report prescribed in Code, II, I, 26, had not been made by the Sub-divisional officer, Head works, regarding a sum of Rs. 2-8-0, unclaimed wages of labourers outstanding since April 1896. The register of contract and piece-work agreements was incompletely posted, seven agreements received on 5th August 1896 had not been entered.

8. Unnecessary work is thrown on the Divisional office in consequence of some of the accounts of manufacturing operations being kept in too much detail, e.g., in the manufacture of terrace bricks, costing less than Rs. 2,500, an estimate was prepared and sanctioned showing details of the proposed outlay and outturn. A number of sub-heads other than those prescribed in Code, II, I, 129, were also kept. Attention is invited to Code, II, I, 126—132, the instructions in which should, as far as practicable, be strictly adhered to. The reserve limit of stock is Rs. 80,000 and the balance of stock at end of August 1896 was Rs. 73,308. The sanction of the Superintending Engineer is not obtained to sales of stock. Attention is invited to Code, II, II, 80 and 81. There has been, and still is, delay in paying for stores received, due to non-receipt of acknowledgments from the subordinates who unload the stores. In several instances noticed, the delays might, apparently, have been avoided, had proper action been taken by the Divisional office. Necessary instructions were given to the divisional accountant.

No. 3517 W., 8TH DECEMBER 1896.

Paragraph 13.—Various irregularities in the accounts of the Workshops sub-division.

3. The attention of the Superintending Engineer is drawn to paragraph 4 of the report bringing to notice his failure to inspect the Divisional office.

(True Extract.)

Under Secretary to Government.

To the Superintending Engineer, I Circle.
 „ other Superintending Engineers.
 „ the Consulting Architect to Government.
 „ the Examiner, Public Works Accounts.
 „ the Chief Engineer for Irrigation (Tank Restoration Scheme).

Exd. T. K. Narayana Aiyangar.

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following

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Printed from the P.W. acct No. 88130725-11-26.

Communicated to the Super-Eng I Circle for the information and guidance of the P.W. Eng. Division.

2. Explanations should be obtained from the P.W. Eng. on the following points, & they should be submitted by the Super-Eng. with a report for the orders of Govt.:-

Para 4(a) of inspection order.

Delay in submission of vouchers from head-works & Workshops sub-division.

Para 4(b) - Failure to open

new service books -

Para 4 (C) - necessity for the employment of a charred waterless -

Para 5 - non-observance of the rules regarding record of measurements.

Para 6 - (1) Failure of the Supt. to check the divisional cards book, (2) omission of initials to correction in the cards book & (3) blank cheque books left in the custody of the Cashier.

Para 7 - (1) Delay in advertising dues to piece workers, (2) failure to report unclaimed wages of labourers, & (3) incomplete posting of the register of contract & piece-work agreements.

Para 8 - (1) Unnecessary work thrown on the divisional office in consequence of the accounts of manufacturing operations being kept in too much detail, (2) failure to obtain the Supt's sanction to sales of stores & (3) delay in paying for stores received -

Para 9

4P
Para 9 - neglect of rules regarding the submission of work-sheets to the Supt.

Para 10 - Gross omission in the accounts of tools & plant.

Para 11 - (1) Non-observance of rules as to payment of overtime before audit, (2) neglect in the upkeep of service books, (3) overpayment of travelling allowance to a clerk & (4) want of promptness in making advice of transfer.

Para 12 - Various irregularities in the accounts of the Workshops sub-division.

3. The attention of the Supt. is drawn to para 4 of the report, bringing to notice his failure to inspect the divisional office.

S. S. I. Circle
Olden Supt. Books
Cm. to Tort.
Genl. Manager
M. S. for Muz. (I.R.S.)

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Public Works (1896) Department.

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