

Public Works (1896) Department.

G.O., No. 7634

DATED 3-3-96

[Despatch Abstract.]

Inspection Report: Office Note from the
Examiner of P.W. Accounts submitting an
— of the Office of the Executive Engineer,
South Arcot Div., Comd. to Suptg.
Engineer, I circle, for the guidance of
the Executive Engineer.

Govt. of {1896} Madras.
PUBLIC WORKS.

Encl.

MARCH.

Office-note from the Examiner, Public Works Accounts, submitting an — of the office of the Executive Engineer, South Arcot Division, communicated to Superintending Engineer, V 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, South Arcot Division, in charge of Mr. J. S. WILSON, Executive Engineer, 3rd grade (temporary), made by Mr. F. W. EICKE, Examiner of Accounts, on 21st to 24th January 1896.

The office was last inspected by an Accounts officer (Mr. C. C. Swetenham, Deputy Examiner) and the Superintending Engineer (Lieut.-Col. C. C. Rawson, R.E.) in May 1895. Mr. Wilson, the Executive Engineer, was present on the last day of the present inspection. The prescribed test-audit was applied to the accounts for October 1895, the result being fairly satisfactory. A memorandum of certain points noticed at the inspection and test-audit was left with the Executive Engineer for information and guidance. The Executive Engineer agreed to carry out the suggestions and instructions made in this memorandum; it is consequently not considered necessary to bring them into this report.

2. The rules regarding the upkeep of measurement books and the record of measurements taken are not complied with in the Cuddalore sub-division, e.g., book No. 2296, issued on 25th July 1895, contains 14 pages of entries of measurements taken on 24th July 1895. The entries had obviously been transcribed into the measurement book from some other record. Erasures had also been made in this and other measurement books of this sub-division, and corrections improperly made by conversion of figures; and in some instances corrections had not been initialled by the responsible officer. There is, besides, no evidence of any arithmetical check by the sub-divisional clerk of the calculations in the measurement books. Attention is necessary to the rules in Code, Volume II, chapter I, paragraphs 31-37, which should be strictly followed. In the measurement books and accounts of measurements examined, there did not appear to be any recorded evidence of "check measurements" taken by the Executive Engineer.

3. The copies of the cash books from the Chidambaram and Vriddhachalam sub-divisions are not punctually submitted; the delays, it was stated, had not retarded the compilation of the divisional accounts. But it is desirable, nevertheless, that the prescribed dates for submission should be adhered to, and the Executive Engineer promised to take steps to remedy this in future. In writing up the divisional cash book, blank lines should not be left between each entry; the interpolation of an entry under present arrangement would be an easy matter. The record of transactions in the cash book should also be completed by entering the words "carried over" and "brought forward" at the foot and top of each page. There is no evidence that the check and scrutiny of the cash book required by Public Works Department Code, Volume II, chapter I, paragraph 58, is exercised by the Executive Engineer. On the occasion of such check by the Executive Engineer, the cash book should be initialled by that officer under the last entry checked. Any corrections necessary should be made in the manner prescribed in Code, Volume II, chapter I, 56. The initials of the Executive Engineer to corrections in the vouchers are, as a rule, not obtained until the end of the month when the cash book and vouchers are sent to him for check and signature. It is desirable that, as a general rule and as far as is practicable, all corrections should be initialled by the responsible officer at the time of, or as soon

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as possible after, correction. The accounts of imprest holders in sub-divisions are kept on a wrong system, the expenditure of several months being incorporated in one month's imprest account. The rules prescribed in Code, Volume II, chapter I, paragraphs 67-69, should be followed. When an imprest is closed, all that is necessary is to make a red ink note in column 3 of the disbursing officer's cash book, thus—

"Imprest of _____ closed on _____"—*vide* sample entry in P.W.D. Form book (No. 4); this should be noted by the sub-divisional officer and clerk of the Chidambaram sub-division, as there was evidence that the rules on the subject given in Code, Volume II, chapter I, 67, had not been properly understood.

4. In some instances, in the Cuddalore sub-division, it was noticed that amounts of muster rolls had been paid by the Engineering subordinate student who had also prepared the roll: this is against orders (*vide* foot-note to the muster roll form). Payments on muster rolls are also not certified to individually or by groups as required by Code, Volume II, chapter I, paragraph 24. The original entry of date of payment in column 13 of muster roll, voucher No. 10 H, had been erased, and should be enquired into by the Executive Engineer. Again in muster roll, voucher No. 32 T, the labourers are shown as having been paid by the overseer on the 14th to 16th October 1895, though the pay order was not signed by the sub-divisional officer till the 29th October 1895. This also requires the Executive Engineer's enquiry. Voucher Nos. 25 and 32 on account of wages of coolies employed in assisting a maistry to work out foundations had been wrongly paid on hand receipt form No. 16. Nominal muster roll or casual labour roll should be used in such cases. The overseer (M.R.Ry. Kanhya Lall) held an imprest of Rs. 30 to meet such payments, but the money seems to have been met from his private funds. The mixing up of private cash with public cash or accounts is distinctly forbidden (*vide* Code, Volume II, chapter I, paragraph 42).

5. The orders in Code, Volume II, chapter II, paragraph 170, in regard to the submission of work slips to the Superintending Engineer have not been invariably complied with, several instances having been noticed in which work slips should have been sent. The value of materials at site of works shown in the register of works did not correspond with that shown in the materials at site account at the end of December 1895. This was said by the divisional accountant to be due to the fact that the site accounts had not been received from the Cuddalore and Tindivanam sub-divisions. They should have been called for. The site materials accounts not forthcoming were for the months of October (required for the test-audit), November and December 1895; these should now be called for by the divisional office, and the difference of Rs. 1,299-13-8 pointed out at the inspection reconciled. These returns should be punctually submitted by the sub-divisional officers. At the site of the work "Improvements to Pallurchor tanks" which is approaching completion, there are 84 running feet of iron rails valued at Rs. 84, and 435 lb. iron pipes valued at Rs. 54 which have been lying unused since March 1894. A report of these materials should have been made to the Superintending Engineer for orders as to their disposal (*vide* Code, Volume II, chapter II, paragraph 79, and chapter II, paragraph 132), as it appears that they are not required for the abovementioned work. The Executive Engineer stated the articles would be transferred on the earliest opportunity, and that the matter had not been brought to his notice before. The orders conveyed in G.O. No. 154 W., dated 21st January 1895, in regard to the Executive Engineer's signature to the register of works *each month* being considered as sufficient evidence that the examination and scrutiny of the register of works and works abstracts enjoined by Public Works Department Code, Volume II, chapter II, paragraph 159, and note 9 on standard form No. 30-A, has been exercised by the Executive Engineer, are not strictly attended to as this duty had not been performed for the months of November and December, and in other cases several months had been examined together.

6. Work is carried out almost entirely by piece-workers who are required to sign agreements; some instances were noticed in which these "piece-workers" had signed agreements in which the "quantity of work to be done" as well as "estimated value" had been shown in addition to the "rate" required in the case of a piece-worker. The Executive Engineer stated that the practice had been authorized

by the Superintending Engineer. It is very desirable that measurements and payments for work should be prompt (see Code, II, 112). The "piece-work account" for December 1895 shows that there are balances outstanding in 63 different accounts and aggregating Rs. 4,746, and one of these balances (Rs. 23-14-6) had been outstanding as due to Ramchendra Naidu since March 1895. The contractor's ledger is not well kept; it ought to contain the accounts of all contractors having *running* accounts. The detailed instructions conveyed in Examiner's Circular No. 3 of 1893, regarding the posting of the contractor's ledger should be complied with. The practice of making corrections in the ledger by conversion of the figures and of interpolating entries should be discontinued.

7. The Military papers of Sub-Engineer, Conductor E. Cope, which are required to be attached to his service book, cannot be traced; a reference should be made to the Military Department on the subject. The following points were noticed in test-auditing the journals of subordinates for August 1895:—

- (1) Hour of departure and arrival for road journey of 25 miles made on 16th August, not given on journal of Sub-Overseer M.R.Ry. Rungaswamy Pillai.
- (2) Hour of departure and arrival for road journey on 16th, 18th, 27th and 30th August for the mileage claimed at 28 miles each day.

This information cannot now be ascertained, but enquiry on the point should have been made by the divisional office when auditing the claims.

8. All vouchers for sums below Rs. 10 not submitted to the Central office should be effectively cancelled to prevent the possibility of their being used a second time. At present, in this division, only contingent vouchers are thus cancelled. The salaries of establishment of the division for the months of March and November 1895 were paid on 3rd April and 2nd December 1895, while the salary bills for those months were despatched to the Examiner, Public Works Accounts, on 4th April and 6th December 1895. This is prohibited—*vide* Code, Volume II, chapter II, paragraph 58 (ii).

9. The following points were noticed in the examination of the undermentioned books and registers:—

Register of Revenue derived from Fishery leases.—A form has been opened out for this, but it contains no entries; the amount of revenue derived from this source amounts to Rs. 1,350 a year.

Adjustment book.—A transaction had been posted into the adjustment book 14 days before the write-back order had been filled in. Attention is invited to Public Works Department Code, Volume II, chapter I, 194, 195, and chapter II, 39.

10. All points noticed in the last inspection report which required to be remedied appeared to have been attended to, excepting that the register of liabilities still does not record the total liabilities up to date (*vide* paragraph 30 of last inspection report). The accountant was instructed how to post this register, and care should be taken to keep it correctly and up to date. As there are a number of old records dating from the year 1847 in the divisional office and also all the *Fort St. George Gazettes* issued since 1858, for which there is apparently little (if any) use, the question of their disposal or destruction might be considered with reference to Public Works Department Code, Volume I, chapter VI, paragraphs 40 and 41. The accountant is an experienced man with a good general knowledge of rules and procedure. He should, however, make his supervision and check over the accounts work generally closer and more effective, and especially the accounts from sub-divisions. He has had an ample staff to assist him.

11. The books and accounts of the Tindivanam sub-division were inspected. The cash book is kept by the sub-divisional clerk; the entries might be made with less diffuseness; some instances were noticed in which corrections had been improperly made instead of as prescribed in Code II, I, 56. Stamps purchased from the treasury may be paid for by a cheque drawn in favour of the treasury officer or sub-treasury officer; there is no need to show the transaction on both sides of the cash book as "cash from treasury." Two cheques had been drawn in favour of Overseer M.R.Ry.

R. Chakrapani Row to meet payments required to be made to the South Indian Railway Company for conveyance of materials on the public service. Cash payments should not have been made, the transaction should have been adjusted in transfer. More care is required to be given to the recording and completion of entries in the measurement books, corrections being improperly made in several instances, and reference to the voucher on which payment had been made not always quoted, nor had the column "since previous measurement" been always filled in. Attention is invited to Code, Volume II, chapter I, paragraphs 31-39, and the printed instructions on the measurement book form which should be strictly complied with. The following accounts were not produced for inspection, though the usual official intimation for their production was sent:—

- (1) Imprest account of sub-divisional clerk.
- (2) Service postage account.

27th January 1896.

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

Office-note from the Examiner, Public Works Accounts, Madras, dated 25th February 1896, No. 145 B.

Forwarded to Government for information and orders. There is nothing that seems to require special notice; the direction in which action and remedy are necessary is shown in the report and should have the attention of the Executive Engineer and of the Superintending Engineer.

ORDER—No. 763 W., dated 3rd March 1896.

Communicated to the Superintending Engineer, V Circle, for the information and guidance of the Executive Engineer, South Arcot Division.

(True Extract.)

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

To the Superintending Engineer, V Circle.
" other Superintending Engineers.
" the Consulting Architect to Government.
" the Examiner, Public Works Accounts.

Exd. T. K. Narayana Aiyangar.
Spare Copies

P. W. CURRENT No. 1929

26.1.96/1544

Encls 1

Recd. 26.2.96
No 763 W of 3 March 1896.
A. /

Communicated to
the Superintending Engineer
for the information &
guidance of the Executive Engineer
South Arcot Division.

2/3/96

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26.2.96

DESPATCH

7-MAR-96

Supdt. Eng. V Circle
Encls 1
Other Supdt. Eng. 8
C. to Govt.
C. to Govt.
Encls 1
P.W.D.

KEEP-WITH

CURRENT No.

GOVT.
OF MADRAS. }

1896.

{ P. W.
DEPT.

EXAMINER, P. W. ACCOUNTS,

Madras, 25 February 1896.

OFFICE NOTE No. 145 B

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