

Public Works. (1896) Department.

G.O., No. 1363N

DATED 29/4/96

[Despatch Abstract.]

Accounts of the North Arcot District
Inspection Report of the Inspector
on the Communication to the
Suptg Engineer IV Circle

No. 1363 W., 29TH APRIL 1896.

General.
Account.

Report of an inspection of the office of the Executive Engineer, North Arcot Division, in charge of Assistant Engineer Mr. A. R. DECHAZAL, made by Mr. F. W. EICKE, Examiner of Accounts, on 23rd to 26th March 1896.

Mr. H. E. Clerk, Executive Engineer, 2nd grade, the late permanent incumbent of the division, went on furlough on 11th March 1896, charge being temporarily held by Mr. A. R. deChazal, Assistant Engineer, 2nd grade, pending the arrival of Mr. G. B. Lambert, Executive Engineer, 2nd grade. Mr. deChazal was present during the inspection. The last accounts inspection was made by Mr. Sherlock-Hubbard, Examiner, Public Works Accounts, in December 1894, and the last Superintending Engineer's inspection was made in March 1892 by Lieutenant-Colonel R. R. E. Drake-Brockman, R.E. All points noticed at the last accounts inspection have been given attention. As regards, however, the register of bills, arrangements should be made for its more frequent inspection and scrutiny by the Executive Engineer; it was last seen by him on the 19th January 1896. The prescribed test-audit was applied to the accounts for November 1895, the result being on the whole satisfactory. A memorandum of notes and suggestions connected with certain points noticed at the inspection and test-audit was left with the Executive Engineer for information and guidance.

2. Stricter attention to the rules regarding the upkeep of measurement books and the record of measurements taken is necessary in the Arni Sub-division—see Code, II, 1, 31-37. Measurements are not always crossed off, nor is the bill number against which paid invariably quoted. Some erasures were noticed and figures are converted. Dates of measurement shown in the bills do not always agree with those entered in the measurement book, *e.g.*, C.B. Voucher $\frac{\text{No. 39}}{\text{S.D. No. 6}}$ for Rs. 111-11-9 (Arni Sub-division) gives date of measurement 11th November 1895, while measurement book shows 23rd August 1895 and 28th October 1895. Again in $\frac{\text{C.B. No. 4}}{\text{S.D. No. 13}}$ of the same sub-division, reference is made to measurement book No. 2286, but the register of measurement books shows that no book of that number was issued to the Arni Sub-division—possibly a misquotation of the number of the book. In $\frac{\text{C.B. Voucher No. 59}}{\text{S.D. No. 110}}$ of the Rānīpétai Sub-division repairs to Kauveripak main channel, reference is given to page 59 of the measurement book, the measurements in which relate, however, to the work “repairs to Govindavadi channel.” These various matters should be inquired into by the Executive Engineer and necessary corrections made. Measurement books Nos. 809, 821 and 824 were not forthcoming at the inspection, notwithstanding that the usual intimation that they would be required was sent to the Executive Engineer on the 10th March.

3. The cash book is written up by the Head clerk, who also has charge of the cash; he gives no security. The cash chest is of iron with one lock and duplicate keys, both of which always remain with the Head clerk. The normal cash balance is about Rs. 30. The cash book should be more neatly kept, diagonal lines should be drawn across vacant spaces on the receipt side to denote that no more entries are necessary, and the record of transactions should be completed by entry of the words "carried over" and "brought forward" at the foot and top of each page, there is no recorded evidence that the check of the cash book prescribed in Code, II, 1, 58, is exercised by the Executive Engineer and corrections are frequently not initialled by that officer as required by Code, II, I, 56. The *date* of count of the cash should always be noted in the cash book. The blank cheque books of the Executive Engineer are kept by the Head clerk in the cash chest. Attention is necessary to note (1) of the printed instructions inside the cover of the cheque books. During the Executive

Engineer's absence in camp the current cheque books are left with the Head clerk, there is no reason why the rule in Code, II, I, 87, should be departed from. A payment into the Vellore sub-treasury of a sum of Rs. 1,473-5-4 on the 2nd March 1896 had no acknowledgment by the Treasury officer, this should be obtained. The imprest accounts are in good order and well kept, but the number and date of the cheque recouping the imprests had not been quoted in a few instances; corrections in vouchers are sometimes made by conversion of the figures, they should be made in the manner prescribed in Code, II, I, 56.

4. There is no stock in the division. Stricter attention is, however, necessary to the rules regarding the purchase of articles of European manufacture—*vide* Appendix X to Volume II, Public Works Department Code.

5. The orders issued 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 work abstracts enjoined by Code, II, II, 159, and note 9 on standard form No. 30-A has been exercised, are not strictly attended to; two months' transactions being sometimes compared together. In the registers of works, the amount of appropriation for a work is not always entered nor had the "authority" been quoted in some instances, and in the case of a project consisting of several works executed under one estimate, no abstract is made of the whole project for comparison with the estimate. The Accountant was instructed to remedy this. In muster rolls the pay order of the Sub-Divisional officer is not always given before payment. The date of payment of the labourers is also not always noted in the space provided for the purpose in the roll. The date of payment as per muster roll and cash book should invariably agree. The preparation of a work abstract when a work is being executed entirely by one contractor is unnecessary and should be discontinued—*vide* Code, II, II, 157. The orders in Code, II, II, 170, and I, III, 43, in regard to the submission of work slips to the Superintending Engineer have not been complied with in many instances. In several instances the excesses occurred so far back as January and February 1895 and one in August 1894 and another in March 1894.

6. There are disputed accounts with two contractors as under:—

(1) Sheik Hosein Sahib—on the work Wandiwash Taluk cutcherry; work completed in October 1895; final bill under dispute.

(2) Abooloo Naidu—on the Chandijurri Taluk cutcherry; work completed in February 1896; final bill under dispute.

Both these matters have the attention of the Executive Engineer and the early settlement of both disputes is anticipated.

The aggregate balance of dues to contractors outstanding on 23rd March 1896 was Rs. 3,079-15-9, the early adjustment of these is also receiving attention. The register of contracts had not been posted quite up to date—the extension of the time of the contract of one Nagalinga Moodaliar from 31st December 1894 to 31st May 1895 not having been noted in the register; this should be done. Contract agreements for the execution of the following works were not forthcoming:—

	RS.
Repairing Vasandamadar tank, estimate	1,750
Bridge No. 2 in Chayar channel, estimate	2,000
Repairs to Cauvery tank	...
Re-constructing a low level sluice to Kodajanur large tank	...

7. The register of buildings apparently requires to be revised as it was found that in several instances the value of a building shown in the register differed from that entered in the register of works, also that the value shown in the return of buildings rented and available for rent (Form 32 Y) was not always in accord with that given in the register of buildings. The register is also not complete as it does not contain the following completed buildings:—

Rest-house at Palar anicut.

Do. at Poiney do.

These should be entered and steps taken to have the register revised, if necessary, and brought into accord with the other records, and it should be kept posted correctly and up to date. The salaries of the establishment of the division are, as a rule, paid before the despatch of the salary bill to the Examiner's office; this is prohibited by Code, II,

II, 58 (ii). The state of the service books shows that the Head clerk has not been attending to his duties in connection with these records; these were pointed out to him at the inspection and necessary instructions given in the notes left with the Executive Engineer.

8. The present inspection and test-audit show that the work of the office is in a very much more satisfactory state than at the last inspection. Credit is due to Mr. Jackson, the Accountant, for the way in which he has worked off arrears and brought things into order.

9. The books and accounts of the Vellore Sub-division were inspected. The cash book is written up by the Head clerk; corrections are much too numerous and are frequently improperly made by conversion of the figures and in black ink; this mode of correction was also noticed on the counterfoils of cheques. One interpolation of an entry was noticed. Attention is necessary to Code, II, I, 40 and 56. Diagonal lines should be drawn across vacant spaces on the receipt side to denote that no more entries are necessary. There is no recorded evidence of check of the entries in the cash book by the Sub-Divisional officer as required by Code, II, I, 58. More care is required to be given to the record and completion of entries in the measurement books—in some instances the "contents" had not been inked in as required by Code, II, I, 35—reference to the voucher in which paid is not given at the time of payment or soon afterwards, and reference to pages in measurement books in which previous measurements have been recorded are not always quoted. Attention is necessary to the rules in Code, II, I, 31 to 39, and to the printed instructions on the measurement book form. No account of daily receipts and issues of tools and plant in Form No. 9 is maintained; one should be opened out at once and transactions recorded daily as they occur—see Code, II, I, 115. Form No. 13 should be posted from Form No. 12. The imprest account of the Sub-Divisional clerk should be more neatly kept and corrections made in the manner prescribed in Code, II, I, 56. Advances to peons for railway fare should be recovered in full from the next issue of travelling allowance due, the amount outstanding on this account on 16th March 1896 was Rs. 8-0-9, and should be recovered without any further delay. The Sub-Divisional officer was present for a short time during the inspection.

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

27th March 1896.

Office-note from the Examiner, Public Works Accounts, dated Madras, 22nd April 1896, No. 290 B.

Forwarded to Government for information and orders.

2. The points which require action are noted in the report and should have the attention of the Executive Engineer and of the Superintending Engineer.

ORDER—No. 1363 W., dated 29th April 1896.

Communicated to the Superintending Engineer, IV Circle, for the information and guidance of the Executive Engineer, North Arcot 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 Examiner, Public Works Accounts.

Exd. T. K. Narayana Aiyangar.
Spare Copies

GENERAL.
ACCOUNT.

Gobt. of {1896} Madras.
PUBLIC WORKS.

Dated April, 29th.

Recd.

Encl.

G.O. No. 1363 W., 29th Apr. 1896.

APRIL.

Inspection Report

The Examiner's — of the accounts of the North Arcot division, communicated to the Superintending Engineer, IV Circle, for the guidance of the Executive Engineer.

No 1574 W of 21-1-95

P. W. CURRENT No. 3863

Ends 1
Recd: 23. 4. 96

A/ 1363 W, dt 29 April 1896.

Commenced:
to the Suply Engr. IV
to the Suply Engr. IV
Circle, for the infor-
mation of guidance
of the En. Engr. North
Arcot Division.

27/4/96

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27.4.96

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En. P.W. North

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OF MADRAS. }

1896.

P. W.
DEPT.

EXAMINER, P. W. ACCOUNTS,

dated

189 .

Madras, 22^d April 1896.

OFFICE NOTE No. 290B

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C.

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