

Public Works (1896) Department.

G.O., No.

1365W

DATED

29/4/96

[Despatch Abstract.]

Inspection Report - The Examination
— of the accounts of the District
Communicated to the Deputy Engineer
IV Circle

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers:—

Report of an inspection of the office of the Executive Engineer, Salem Division, in charge of Mr. H. H. O'CONNELL, Executive Engineer, 2nd grade, made by Mr. F. W. EICKE, Examiner of Accounts, on 27th to 30th March 1896.

The last accounts inspection was made in May 1895 by Mr C. C. Swetenham, Deputy Examiner, and the last Superintending Engineer's inspection in June 1893 by Lieutenant-Colonel A. W. Smart, R.E. Mr. O'Connell, the Executive Engineer, was present on the last day of the present inspection. Most of the points noticed in the last accounts report have received attention, but sufficient action has not been taken in regard to the systematic recall, record and test-check of completed measurement books referred to in paragraph 8; books issued in 1893 and 1894 have not been returned; these should be called for and a close watch kept over the return of the books with reference to Code, II, I, 38. In the cash abstract book the totals of "suspense heads not affecting the grant" are still shown as a deduction under the group total instead of in the manner laid down in Standing Order No. 134 to form No. 26—*vide* paragraph 21 (c) of last report. The correct procedure should be followed from April's accounts. Sufficient action does not appear to have been taken to reduce the very large number of incomplete works on which no outlay had been incurred for the previous four months, a list of which was appended to the last inspection report (paragraph 11). The bulk of these are for small tank restoration works estimated to cost less than Rs. 600 each, of which there are still about 300. The present Executive Engineer is giving the matter his close personal attention and stated that he will curtail the number of estimates and employ all the labour on to groups of works. The cause of the block appears to have been due to more estimates having been sanctioned than could apparently be undertaken and executed at the same time. The prescribed test-audit was applied to the accounts for November 1895, the result being generally satisfactory. A memorandum of notes and suggestions on certain points noticed at the inspection was left with the Executive Engineer for information and guidance.

2. Attention is necessary to the rules in Code, II, I, 31 to 37, regarding the upkeep of measurement books and record of measurements taken. These remarks apply more particularly to the Tiruppattūr sub-division, the measurement books of which are not well kept; memorandums of payment are not prepared as required by note 8 on the form; reference to previous measurements and to paid bills numbers not always quoted; amounts in column "since last certificate" frequently incorrectly entered; and "balance due" often wrongly shown in column 9 "since last measurement." Instructions have frequently been sent by the Divisional office to the Sub-divisional officer, Tiruppattūr, on the subject of the proper upkeep of these books, but as the defects continue, the Executive Engineer intends effecting an exchange shortly between the sub-divisional clerk and the accounts clerk of his office, when it is to be hoped the defects will be remedied. The date of measurement should be distinctly recorded in the measurement books. There did not appear to be any recorded evidence anywhere of checkmeasurements taken by the Executive Engineer or Sub-divisional officers.

3. A small revenue is derived from sale of fishery leases, but no record is kept of the time it falls due. A register should be opened showing in separate columns amount due, date due, amount realized and date realized. An erasure of date of payment of Rs. 7 on 6th December 1895 occurs in the Treasury remittance book. Corrections should be made in the manner prescribed in Code, II, I, 56. The pass book is sent to treasury twice a month; under Code, II, II, 17 it should be sent once a week. The blank cheque books are kept in the cash chest in charge of the Head clerk; they should be in the personal custody of the Executive Engineer—*vide* Code, II, I, 87, and note (1) of instructions on inside cover of cheque book. The cash chest has only one lock with duplicate keys, both of which are kept by head clerk. The cash book is neatly kept by the head clerk. Entries are sometimes too diffuse, *e.g.*: entry for voucher No. 36, page 49, for March 1896 a few conversions of figures noticed. 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. There is no recorded evidence of the check prescribed in Code, II, I, 58. During Executive Engineer's absence from head-quarters cheques drawn for replenishment of cash chest are in favour of head clerk. Rupees 30 was advanced to peon Murugesam on 30th November 1895 for train charge of Superintending Engineer's tents, a balance of Rs. 4-3-0 being returned by the peon on 20th December 1895; the transactions should have been accounted for in accordance with Code, II, I, 44. The imprest account of Sub-Conductor Cherry is not always closed regularly towards the end of the month, nor recouped before the end of the month. Attention is necessary to Code, II, I, 69.

4. The orders in Code, II, II, 170, and I, III, 43, in regard to submission of work slips to Superintending Engineer have not been invariably complied with. Stricter attention to the rules is necessary. Works completed should be noted as such in the index to the register of works. Some conversions of figures were noticed in the register.

5. Work is carried out partly by regular contract, but chiefly by so-called "piece-workers"; but as these latter enter into regular agreements, in which is also added a stipulation as to the time in which the work is to be completed, and as deductions of 10 and 15 per cent. are besides made from their bills 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 total amount outstanding as due to these men at end of February 1896 was Rs. 3,426-0-5, and from regular contractors Rs. 2,953-1-9. Steps should be taken for the early clearance of these outstandings. Transactions with "piece-workers" having running accounts should be entered in the contractor's ledger.

6. The object of journey should invariably be entered in the Travelling Allowance journals. Some claims had been passed in which this information had not been given. On every application for leave from a non-gazetted officer dealt with in Divisional office, a certificate of the admissibility of the leave should be recorded under the Executive Engineer's initials, with reference to Code, I, IV, 20. In the service book of temporary Overseer G. S. Kistnaswamy Iyer, date of termination of his appointment on Rs. 60 is wrongly shown as 30th August 1895 instead of 31st August 1895, and the date of his appointment on Rs. 80 has been omitted to be entered in the column "date of appointment." The necessary correction and completion of the entries in the book should be made and attested by the Executive Engineer.

7. With the foregoing exceptions, the office may be said to be in good order. The present accountant has only recently joined the division. He appears to be well up to his work and to have a good general knowledge of rules and procedure.

8. The office of the Salem sub-division was inspected. The instructions in paragraph 40 of the last report had not been complied with, all articles of tools and plant being still detailed in form No. 9 instead of only those affected by the month's transactions; the instructions should be complied with; all other points noticed in the last report have received attention. The cash chest has only one lock. The cash book is well and neatly kept by the sub-divisional clerk. There are very few corrections, and only one instance of an improper correction was noticed. 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. Corrections in counterfoils of cheques are sometimes improperly made by conversion of figures. The clerk's imprest account should be kept in Form No. M. 2A. In some instances the "contents" had not been inked in as required by Code, II, I, 35; only five measurement books were available for inspection, the others were stated to be required for use by the subordinates on works. The return of tools and plant for the current half-year had not been opened out, the reason given being that the forms had only been recently received; they could have been obtained at any time from the Divisional office. Some of the vouchers were found to be in the hand-writing of some other person than the clerk. An enquiry elicited an admission from the Sub-divisional officer and clerk that sometimes, when there is pressure of work, the services of a maistry whose pay is charged to Works are utilized to assist the clerk in copying bills from the measurement books; the practice is irregular.

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

SALEM,
31st March 1896.

Office-note from the Examiner, Public Works Accounts, dated Madras, 22nd April 1896, No. 289 B.

Forwarded to Government for information and orders.

2. The points noticed in the report should have the attention of the Executive Engineer and of the Superintending Engineer.

ORDER—No. 1365 W., dated 29th April 1896.

Communicated to the Superintending Engineer, IV Circle, for the information and guidance of the Executive Engineer, Salem 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. 1365 W., 29th Apr. 1896.

APRIL.

Inspection Report

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

P. W. CURRI

3862

Encl 1

Ans: 23.4.96

by post

A.F. No 1365W, d 29 - April 1896.

Comm d.

to the Supt. Engr. IV Circle
for the information &
guidance of the Ex. Engr.
Salem Division.

27/4/96

27.4.96

S.E. IV Circle
S.E. IV Circle
C.A. to Supt. Engr.
C.A. to Supt. Engr.
C.A. to Supt. Engr.
C.A. to Supt. Engr.

02.5.31R29/4

KEEP-WITH

CURRENT No.

GOVT.
OF MADRAS. }

1896.

P. W.
DEPT.

EXAMINER, P. W. ACCOUNTS,

dated

189 .

Madras, 22 April 1896.

OFFICE NOTE No.

289 B

To

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C.

En 1.

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W. W. FICKS
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