To

HIS EXCELLENCY

BEILBY LAWLEY, BARON WENLOCK, G. C. I. E.,

GOVERNOR IN COUNCIL,

FORT ST. GEORGE,

MADRAS.

The humble petition of A. RANGA ROW, *late Accountant, Public Works Department.*

MOST RESPECTFULLY SHOWETH,

That your Excellency's petitioner was *removed* from the service of Government as an Accountant in the P. W. D. by G. O., No. 880-W., dated 30th March 1893 on a report made by Mr. Sherlock Hubbard, Examiner, P. W. Accounts, as to certain alleged charges of neglect of duty; and that subsequently on your petitioner applying for pension supported by the recommendation of the same Examiner, through his successor who also supported it, orders were passed by Government in G. O., dated 19th November 1895, No. 2591-W, that the case was properly met by *dismissal which carries with it loss of pension.*

2. That subsequently, when petitioner sought an interview with Col. J. Pennycuick, R. E., the late Secretary, to represent about his grievous disappointment, he was told, that in the absence of an explanation concerning the charges alleged in the removal order in his application, his petition was rejected; whereas petitioner expected that Mr. Sherlock Hubbard, the late Examiner, will do the needful himself, since he, on a reconsideration of the facts of the case, took a favorable view of it and ordered petitioner to submit his application in the terms of the letter addressed to him, (*Vide* Document A,) which accompanied his formal application. This prevented your petitioner from entering into the details of the case. He therefore now begs to approach your Excellency to solicit the generous favor of a reconsideration of his most unfortunate case, with the necessary records in support of the explanations of the said charges.

3. That the charges preferred against your petitioner are :—

(1) That he allowed an over-payment of Rs. 166-11-3 to a piece-worker.

(2) That he obtained certain goods on credit from a contractor.

4. That with regard to the first charge of over-payment to a piece-worker, your petitioner begs to submit as follows. The sub-charges (i) to (vi) alleged in para. 3 of G. O., dated 30th March 1893, No. 880-W., refer to a single over-payment variagated apparently to magnify it.

5. That in order to throw a clear light on the nature of the said charge, petitioner begs to state briefly the circumstances connected with it which are as follow :—

(*a*) One Narayanareddy a contractor failed to section earth-work for a canal according to his contract, and a sum of Rs. 170 and odd was withheld from payment due to him as per recommendation of the Sub-Division officer. The same Sub-Division officer recommended later on that the unfinished work of Narayanreddy may be handed over to a piece-worker at the rates of 1 anna and 6 pies, on the assurance that the cost would not exceed the above deduction made from the original contractor. (*Vide* Document B.)

(*b*) While the work was in progress, Bill dated 15th March 1891 for Rs. 140-10-8 in favour of the said piece-worker was submitted by the Sub-Division officer for payment. This was paid for after due check with a deduction of Rs. 14-10-8 or about 10 per cent. (*Vide* Document C.)

(*c*) A second Bill for Rs. 95-2-2, dated 26th May 1891 was subsequently submitted for payment by the said Sub-Division officer along with a covering letter, (*Vide* Document D) intimating that the sectioning work had actually cost Rs. 207-6-8, which amount, he asked, should be paid to the piece-worker, the same being deducted from the amount due to the original contractor, which consisted of a sum of Rs. 400 (his security deposit) *plus* the above amount of Rs. 170 and odd withheld from him. This bill was also duly checked and was likewise paid for, but with a large deduction of Rs. 33-1-7 or about 30 per cent. pending the final settlement of excess cost already reported. (*Vide* Document D-I.)

(*d*) Subsequently the Sub-Division officer in his letter dated 4th July 1891, No. 616-E. urged the final payment of all the deductions due to the said piece-worker. (*Vide* Document E.)

(*e*) While this letter was pending disposal, petitioner questioned the Overseer who was latterly in charge of the work and who happened to be in the Office just then, as to how it was that the sectioning work had exceeded the probable cost originally fixed upon by the Sub-Division officer, and on his informing petitioner that it was owing to the fact that the rate of one anna recommended by the Sub-Division officer was excessive, he at once brought the matter to the notice of the Executive Engineer and caused a reference to be made to the Sub-Division officer on the matter. (*Vide* Document F.)

(*f*) The Sub-Division officer replied that the excess was due to the fact that some additional earth work had to be done. (*Vide* Document G.)

(*g*) Petitioner accordingly caused the two bills specified above to be returned and requested the Sub-Division officer to submit a revised bill showing therein the additional work as distinct from the original work in order that the cost of the latter might be debited to the account of the original contractor. (*Vide* Document H.)

(*h*) The Sub-Division officer after a lapse of four months sent a revised or third bill in the latter end of March 1892. In this bill the rate for the whole of the sectioning work, which was formerly billed for by him at the different rates of 1 anna and 6 pies, was reduced by him to 6 pies and the total cost of sectioning work was thus brought down to

the amount of Rs. 170 and odd as originally fixed upon, thus reducing the total value of work already billed for by him in the first two bills by Rs. 37 and odd in defiance of his pervious statement that it had actually cost Rs. 207-6-5. (*Vide* Document I.)

(*i*) In sending the revised bill the Sub-Division officer failed to show therein, the previous payments made on the first and second bills and also failed to mark it as 'revised' to distinguish it from the ordinary bills. This bill owing to its late receipt in the Division office remained unchecked on the night of 31st March and had to be paid without check, under the circumstances noted below which led to the unfortunate over-payment. That this was so, is borne out by the Executive Engineer's Letter No. 412 dated 7th June 1892. (*Vide* Document J.) The Executive Engineer is vested with the discretion of paying bills before their check by an Accountant when there is a necessity for it, in accordance with note to para. 1621 (B) of the Madras P. W. Code which runs thus :—

> "Claims which are to be paid by the Executive Engineer himself "should as a rule be similarly checked by the Accountant. When "the Executive Engineer considers that to wait for the Account-"ant's check would cause hardship to the payee, payments may be "made on the Executive Engineer's own responsibility before such "check."

(*j*) It was your petitioner who subsequently discovered the mistake of over-payment in the course of preparation of accounts and immediately brought the same to the notice of the Executive Engineer and caused the necessary action to be taken for its recovery.

6. That the summary of the correspondence detailed above, petitioner trusts, will conclusively show that he was not in the least negligent of his duty, but that it was owing to his faithful and honest examination and check of the first two bills and the subsequent action taken thereon by him, that the above over-charge on sectioning work was detected and brought to the notice of the Executive Engineer, and that the over-payment on 31st March had resulted consequent on the failure of duty on the part of the Sub-Division officer as noted above.

7. Petitioner begs to append the six sub-charges in the light of the view taken by the Examiner with a further specific and brief explanation thereon in juxtaposition.

Charges.	*Explanation.*
(i) For having paid a second bill dated 26th May 1891, for Rs. 95-2-4 without *challenging the excess charges.*	(i) The second bill was duly checked with the rates in the agreement and a large sum of Rs. 33-1-7 out of the bill amount of Rs. 95-2-4 was withheld with the approval of the Exceutive Engineer, pending final settlement of excess cost. *Vide* Document D 1 clause (*c*) para. 5 above.
(ii) For having paid that bill on 6th June 1891 without proper *scrutiny.*	(ii) This is only a re-iteration of charge (i).
(iii) For having failed to detect the excess charge for sectioning contrary to terms of the agreement, until 2nd September 1891 or until two months and twenty-six days after the payment had been made.	(iii) This is likewise a re-iteration of charge (i). Here petitioner was charged with not having checked the bill with the terms of the agreement and for having been guilty of delay. The terms of the agreement were

only as regards the rates agreed upon, this being a piece-work contract, and the rates in the bill not having varied from those specified in the agreement, there was nothing for petitioner to object to. Moveover, the Sub-Division officer's assurance that the cost would not exceed the amount held in deduction from the original contractor, was explained away by him in his covering letter sent with the very second bill (*vide* Document D. clause (*c*) para. 5 above) stating that the work had actually cost Rs. 207-6-8 and the excess was recommended to be paid from the money due to defaulting contractor. This was accepted by the Executive Engineer as being reasonable but yet petitioner caused a large sum sufficient to cover the excess, withheld to be settled when the matter was to be finally disposed of.

As regards the alleged delay, petitioner submits that there was no such thing at all; but that the matter was simply renewed on the information elicited from the Overseer later on as stated in clause (*e*) para 5 above, when the piece-worker's claim was pressed for final settlement.

Charges.

(iv) For having called for a "Revised bill" when more than the specified amount had already been paid. His proper course was to have advised the Sub-Divisional officer of the over charge and requested a recovery of it from the piece-worker.

Explanation.

(iv) Here again there has been an unfortunate misunderstanding of facts. The piece-worker was not over-paid for any recovery being made from him; but on the other hand, a sum of Rs. 47-12-3 withheld on his first and second bills was due to him, and which amount was urged by the Sub-Division officer in Document E. to be paid to him. (*Vide* clause (*d*) para. 5 above.)

Except by calling for the revised bill in the terms suggested in Document H. clause (*g*) para. 5 above as was done by petitioner, there was no other alternative of tracing out the actual excess if any, since the Sub-Division officer was reticent throughout his correspondence and fought shy of stating definitely anything in the matter.

(v) For having paid a third bill (date not known as the voucher has not yet been received in the Examiner's office) for Rs. 184 also without scrutiny.

(v) The bill happened to be paid without check under the circumstances detailed in clause (*i*) para. 5 above, under orders of the Executive Engineer.

(vi) For having kept out of the office records the Sub-Divisional officer's letter No. 2670, dated 26th March 1892, explaining the circumstances under which a revised bill was submitted which was discovered by a clerk on the 12th May 1892 "unregistered, while posting the work abstracts for March 1892."

(vi) Petitioner submits that he did not keep the covering letter out of office records, as the Examiner himself admits that it was in the possession of a clerk in the office. From para. 15 of Examiner's subsequent office note, dated 21st February 1893 (*Vide* Document K para. 9 below,) it will be seen that he admits that "there is always the risk of a covering letter being mislaid or becoming detached "from a bill as appears to have been the case in the present instance."

8. That under the circumstances set forth above, and as there was no concealment on the part of petitioner, since it was he who discovered the mistake and caused necessary action to be taken on the matter, it will be seen that there is nothing to justify the suggestion of Examiner in para. 3 of G. O., No. 880-W., dated 30th March 1893 that petitioner had betrayed the trust reposed in him, and that far from the facts of the case disclosing any traces of negligence on petitioner's part, they would signally prove that petitioner had bestowed any amount of scrutiny and criticism on the case, and the excess charges which were subsequently found to be in the previous bills in the item sectioning, could hardly have been discovered but for the incessant and untiring watchfulness that petitioner exercised over the case.

9. That in addition to petitioner's own explanation, he begs to earnestly solicit a reference to G. O., dated 18th May 1893 containing the said Examiner's review note on the matter of the said over-payment case after a reconsideration of facts; from which it will be seen that with reference to this matter, the responsibility was fixed on the Sub-Division officer by the Examiner himself. (*Vide* Document K.)

10. That as regards the *second charge* of having obtained goods on credit from a contractor, petitioner begs to submit in brief that the evidence on record plainly shows that the accusation is the offspring of malice and that it is wholly false. There is absolutely no evidence of such dealings nor did the person referred to do any contract work during petitioner's tenure of office at the station.

The alleged supplier was no more than a tenderer jointly with another individual who had forfeited an earnest money of Rs. 300 for their attempt to back out of it when they found it to be an unprofitable bargain. The said persons having failed in their several attempts to recover it from the department, and at the instigation of his official enemies at last hit upon the idea of suing petitioner in the Civil Court after the lapse of one year, with a view to wreak vengeance against him, knowing that petitioner was the cause of their forfeiting their earnest money.

Immediately after the institution of the suit, petitioner had put in a written statement repudiating the claim *in toto* setting forth the same circumstances related above as being the cause of its origin (*Vide* Document L.) and after the written statement had been put in, the plaintiffs did not venture to carry the suit further and withdrew it while petitioner was away at Bezwada on transfer from Nellore.

11. The Examiner, passing away from this charge, reported petitioner for specific failures of work under Section 59 Chapter IV. of the India P. W. Code, of which he submits, he is entirely free. On the other hand, Government will be pleased to observe from his testimonials reproduced in Document M, how honestly and faithfully he discharged his duties throughout his official life of 26 years, during which whole period there was not a single blot against him.

12. That petitioner having thus explained the two charges preferred against him, humbly craves permission to call to the mind of Government, para. 10, of Resolution embodied in G. O., No. 2290, Public, dated 30th December 1883 which runs thus:—'If a man has earned 'or nearly earned his pension, his would not be a proper case for removal on suspicion. He 'would necessarily be an old servant of Government who would have reached a time of life 'when it would be most improbable that he could turn to any other occupation for his livelihood. The sudden beggary of a man whose working days are drawing to a close is as 'serious an exercise of power as the penal sentence of a Court of Justice and should not be 'inflicted on haphazard principles.' And also to para. 2 of Government of India's Resolution embodied in G. O., dated 5th July 1895, No. 552, drawing the distinction between cases of removal and dismissal of a public servant of Government.

13. That as the order originally stood in his case, petitioner was not debarred from earning his pension or being re-employed; but the subsequent order recently passed after a lapse of 3 years and on the favorable recommendation, on a reconsideration of the facts of

P. W. CURRENT No. 2500

his case, by the very Examiner who first reported against him, has unfortunately deprived him of these benefits for no further cause.

In conclusion, Petitioner most respectfully submits that he is not guilty of the charges as explained above and prays that considering the fact of his having put in 26 years untarnished service to date of his removal, and of his having grown old in the service of Government and of his being incapable of turning to any other occupation for his livelihood with a large family dependent upon him, your Excellency will be pleased as a last act of grace and justice to sanction his re-employment or at least grant him the meagre pension which he has earned, and thus save him and his large family from the miseries to which they have been subjected by this misfortune.

For which act of justice and kindness, Petitioner as in duty bound, shall EVER PRAY.

Exs: 16.

Acc: 11-3

11th March 1896

A. Ranga Row
Late Accountant P.W.D.

No 805 W 16-3-89. ✓
Exam's cir No 27 of 89 ✓
No 3037 W 45-11-92 ✓
" 320 C - 24-1-93 ✓
" 37 W - 11-1-93 ✓
" 151 W - 21-1-93 ✓
" 1460 C - 28-3-93 ✓
" 409 C - 31-1-93 ✓
" 654 C - 13-2-93 ✓
" 925 C - 28-2-93 ✓
" 1014 C - 4-3-93 ✓
" 1474 C - 29-3-93 ✓
" 880 W - 30-3-93 S.E. 4 orig ✓
" 1086 W - 18-4-93 ✓
" 1134 W - 24-4-93 ✓
" 1349 W - 18-5-93 ✓
" 2948 C - 25-8-93 ✓
" 1635 C - 11-4-94. ✓
" 2760 W - 27-10-93. ✓
" 831 W - 29-3-94 ✓
" 2832-35 W - 7-11-94 ✓
" 687 W - 22-3-95 ✓
" 1751 C - 6-5-95 ✓
" 2951 W - 19-11-95 ✓

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P. W. DEPARTMENT.

READ the following:—

Petition from A. Ranga Row, late Accountant P.W. Department dt 11th March 96.

FOR ORDERS. with reference to His Excellency's rescript on the note for orders attached to G.O. No. 2951. W dt 19th November 96.

Decline & return the case.
S.S.H 21.3.96

L
14/3/96
W

Curds 12.3.56

Cu

43—500-6-8-91.

FOR ORDERS.

H.6.

appeal from A. Ramalinga Rao, Ex. Accountant P.W.D.

No. 1056. Dated 24th March/96.

B

Form orders

Petr. & two others Petitioners in the Appeal have prayed that the Govt. in Council will be pleased to reopen their case.

I submit.

23/3/96.

RECEIVED 24 MAR 96 W.S.

To A. Ramalinga Rao with 6 enclosures

H.E. 20/3 R 2/3

Public Works (1896) Department.

G.O., No. 1057

Dated 24-3-96

[Despatch Abstract.]

Inspection Report: Office note from the Examiner of P.W. Accounts submitting an — of the Office of the Executive Engineer, Timevelly Dn., communicated to the Supdg. Engineer, Circle, for the guidance of the Ex. Engineer.

[P.W. 25. 1,000—13-10-94.]

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

GENERAL.
ACCOUNT.

Govt. of {1896} Madras.

PUBLIC WORKS.

Dated March, 24th.

Read. *Encl.*

G.O. No. 1057 W., 24th Mar. 1896.

MARCH.

Inspection Report

Office-note from the Examiner of Public Works Accounts submitting an — of the office of the Executive Engineer, Tinnevelly Division, communicated to Superintending Engineer, VI Circle, for the guidance of the Executive Engineer.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper :—

Report of an Inspection of the office of the Executive Engineer, Tinnevelly Division, in charge of Mr. G. B. LAMBERT, Executive Engineer, 2nd Grade, made by Mr. F. W. EICKE, Examiner of Accounts, on 17th to 20th February 1896.

The last inspection of the office by an accounts officer was made in April 1895 by Mr. Sherlock-Hubbard, Examiner, Public Works Accounts. No information was available regarding date of the last inspection by the Superintending Engineer. The Executive Engineer, Mr. Lambert, was present throughout the present inspection. A memorandum of notes and suggestions on certain minor points noticed during the inspection was left with the Executive Engineer; these have consequently not been again referred to in this report. All points noticed in the last inspection report appear to have received careful attention, and the only defect still remaining unremedied is that referred to in paragraph 23 of the last inspection report, the cost of buildings recorded in the register having apparently not been kept corrected up to date with reference to the additions and improvements. Care should be taken to enter all requisite corrections on this account as soon as they become known. The cost of the buildings, as noted in the monthly return of buildings rented and available for rent (Form No. 32 Y), does not tally with that shown in the register of buildings. So far as could be ascertained, the differences in cost appeared to be due to the register having been posted on a wrong principle. If, however, there is any doubt as to the correct value of any of the buildings, it would seem necessary that a re-valuation of them should be made by the Executive Engineer at the earliest opportunity, in order that the correct value only may be shown in the books; in those cases in which there is no doubt, the necessary corrections should be made in order to bring the register and the return of buildings into agreement. The register has hitherto been posted by the head-draftsman. The Accountant should be careful to supervise this work more closely.

2. In the following instances, payments had been made in January 1896 on account of works undertaken without a sanctioned estimate and appropriation of funds, and without obtaining a special written order from the Superintending Engineer authorizing work to be undertaken :—

1 North main channel : Closing breaches in —.
2 Do. Clearing silt in —.
3 Ayurangamangalam tank : Closing breaches in —.
4 Korkai channel : Closing breaches in —.
5 Kadambah tank : Closing breaches in —.
6 Levalaikulam : Closing breaches in —.
7 Perangalam surplus channel : Closing breaches in —.
8 Do. flood bank : Closing breaches in —.
9 Paliem channel : Closing breaches in —.

The Executive Engineer explained at the inspection that the works were all of an emergent nature and had to be carried out in anticipation of sanction to save revenue. They are met from the lump sum grant, for which an extra grant has been applied for in January. He also stated that estimates for items 1 to 5, 7 and 8 had not been received from the Sub-divisional officer, Srívaikuntam, who had been reminded to send at once, and that as regards item 6, estimate had been submitted to Superintending Engineer, and that for item 9, returned to the supervisor for revision. The matter is, however, noted here as being an infringement of the general rule and principle laid down in Code, Volume I, chapter IX, paragraph 1. Prompt steps appear to have been since taken by the Executive Engineer to get the matter regularized.

3. In the measurement books of the Srívaikuntam sub-division, corrections are sometimes made by conversion of the figures and corrections are not always initialled by the disbursing officer. Care should be taken to only make corrections in the measurement books in the manner prescribed in Code, Volume I, chapter I, paragraph 56, and also to invariably quote the number and date of the bill against which paid on the last page of the measurements of each work.

4. The differences in dates of payment into Treasury between cash book and remittance book appear to indicate that the entries in the Divisional cash book are not always made at the time of receipt and payment; also that the remittance book is not efficiently checked and scrutinized. It should be very exceptional, indeed, that sums sent to treasury are not acknowledged in the remittance book on the date on which they are sent. The blank cheque books are kept in the cash chest, both keys of which always remain with the Accountant. They should be kept in the personal custody of the Executive Engineer. The cash balance averages only about Rs. 15. The Divisional cash book contains the following defects and irregularities; two interpolations of entries, corrections sometimes made by conversion of figures, corrections not initialled by the Executive Engineer. Attention is necessary to Code, Volume II, chapter I, paragraphs 40 and 56, which should be strictly complied with. The Executive Engineer checks the entries in the cash book with the vouchers at the end of each month. Under Code, Volume II, chapter I, paragraph 58, a more frequent check is desirable, and the last entry checked on each occasion should be initialled. The imprest accounts are not always regularly closed towards the end of the month, accounts being sometimes sent in embracing payments for two months. The rules in Code, Volume II, chapter I, paragraph 70, should be attended to. The rule prescribed in Code, Volume II, chapter I, paragraph 184, under which a brief note of the particulars in English is required to be made on a vernacular voucher, had not been attended to in some instances. In cash book vouchers Nos. 6 and 7, and schedule dockets Nos. 23 and 38 for September 1895, alterations in the date of the vouchers had been irregularly made by conversion of the figures; the practice should be discontinued. Payments of Rs. 13 made on Head Assistant Collector's bungalow and Sub-divisional officer's bungalow at Sérmádévi and charged to a separate estimate for municipal taxes should be written back to the debit of each building in accordance with Code, Volume I, chapter VII, paragraph 79. The cash abstract book should be posted, as regards head office transactions, daily, instead of every two or three days as was alleged to be the case at present.

5. The orders regarding the submission of works slips to the Superintending Engineer, prescribed in Code, Volume II, chapter II, paragraph 170, and chapter III, paragraph 389, have not been invariably complied with. In one instance, the excess had occurred so far back as July 1894, and in others in September and October 1894. Work is carried out in the division chiefly on the piece-work system. At the time of the present inspection, there were eighteen items aggregating Rs. 1,060-4-9 outstanding over three months as due to piece-workers, and six of the items had been outstanding for more than six months; prompt measurement and payment of this class of work is necessary with reference to Code, Volume II, chapter I, paragraph 112. Delay of over a month in payment of bills after receipt in the Divisional office was noticed in several instances: in three cases it was stated to be due to the bills being returned for initials to corrections and signature of piece-workers. In two others bills received on 4th December 1895 and 20th December 1895 had not been paid up to the date of

the inspection, pending final inspection of the work by the Executive Engineer. The Executive Engineer's special attention is necessary to Code, Volume II, chapter II, paragraph 154, and chapter I, paragraph 112, in connection with this subject. The register of contracts is not properly completed, the columns "amount of contract," "authority for acceptance," "date fixed for completion of contract" being frequently not filled in. The index to the contractors' ledger requires to be completed. Some conversions of figures in the ledger accounts were noticed.

6. In the travelling allowance journals of lower subordinate and office establishment the hours of departure and arrival are not entered; this is necessary, particularly in the case of mileage claims, to enable an effective audit to be made of such claims with reference to Civil Service Regulations, article 29. The Government of India form (No. 22 C) of journal might be brought into use in place of the old Madras form (No. 152 A) at present used.

7. With the foregoing exceptions the office may be considered to be in satisfactory order. The Accountant has had only four years' experience in the department, but appears to be doing fairly well. He should carefully attend to the instructions given in the present report and in the memorandum of notes and suggestions left with the Executive Engineer, and attach greater importance to the proper posting and upkeep of the cash-book and other books connected with the record of cash transactions. The Executive Engineer appears to take a keen interest in the accounts work of his office.

8. The books and accounts of the Srívaikuntam sub-division were inspected at Tinnevelly. The practice of leaving a blank line between each entry in the cash-book should be discontinued, as rendering the interpolation of entries possible; the correction of figures by writing one figure over another should also be discontinued, and corrections made in the manner prescribed in Code, Volume II, chapter I, paragraph 56. The method of accounting for money advanced to a subordinate for disbursement to labourers or others at a distance, prescribed in Code, Volume II, chapter I, paragraph 44, is not properly carried out; the Sub-divisional office advances on such account should not be charged off at once direct to the work. Muster rolls are apparently not dealt with or paid with sufficient promptitude; one case was noticed in which the roll was prepared on 21st August 1895, orders of Executive Engineer requested on 30th August 1895, but not passed till 23rd September 1895, and the roll ultimately paid on 3rd October 1895, or a total delay of 33 days between the date of preparing the roll and payment. Corrections in measurement books are sometimes irregularly made by conversion of the figures. There is a dispute with a contractor Granadravaya Nadar, in connection with work done on "Repairs to Avurungamangalam tank"; the matter appears to call for early settlement. Meanwhile, the procedure prescribed in Code, Volume II, chapter II, paragraph 167, should be followed. Two registers of tools and plant—one for daily receipts and the other for issues—are kept: one might be dispensed with and only one register kept for the record of both receipts and issues; the transactions are not numerous. The current half-yearly return of tools and plant and the current cheque books were not produced for inspection.

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

23rd February 1896.

Office-note from the Examiner, Public Works Accounts, dated Madras, 20th March 1896, No. 213 B.

Forwarded to Government for information and orders.

2. It was directed in G.O. No. 916 W., dated 20th March 1888, paragraph 14, that provisional sanction should be obtained in cases where works are undertaken on emergency without estimate and should have been acted upon in the cases in paragraph 2.

3. Improvement is necessary in the record in measurement books (paragraphs 3 and 8) and in the posting and upkeep of cash book and the frequent check of the same by Executive Engineer (paragraph 4); in the regular submission of work-slips to Superintending Engineer and in the prompter payment for work done (paragraph 5).

4. The other points which require action and remedy as shown in the report should also have the attention of the Executive Engineer and the Superintending Engineer.

Order—No. 1057 W., dated 24th March 1896.

Communicated to the Superintending Engineer, VI Circle, for the information and guidance of the Executive Engineer, Tinnevelly Division.

(True Extract.)

(Signed) D. McNEIL CAMPBELL, Colonel, R.E.,
Joint Secy. to Govt., P.W.D.

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

Exd. T. K. Narayana Aiyangar.
Spare Copies

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20-3-85 n°46-7 S

N° 1057. W. 24th March/96.

Commd: to the Supty: Engr: VI circle, for the information & guidance of the Exec: Engr: Tinnevelly Dn.

24/3/96

RECEIVED
2 APR 96

Sd. VI. Circle
other Supty: Engrs.
C.A. & Govt.
Ex. PW Accts.

E. No. 27.
1,000—9-12-95.

KEEP-WITH CURRENT No. GOVT. OF MADRAS. 1896. P. W. DEPT.

EXAMINER, P. W. ACCOUNTS,

dated 189 .

Madras, 20 March . 1896.

OFFICE NOTE No. 213B

To W.

Inspection Report of the Tinnevelly Division on 17th. to 20th. February/96.

Forwarded to Government for information and orders.

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4. The other points which require action and remedy as shown in the report should also have the attention of the Executive Engineer and the Superintending Engineer.

Report of an Inspection of the office of the Executive Engineer, Tinnevelly Division, in charge of Mr. G. B. LAMBERT, Executive Engineer, 2nd grade, made by Mr. F. W. EICKE, Examiner of Accounts, on 17th to 20th February 1896.

The last inspection of the office by an accounts officer was made in April 1895 by Mr. Sherlock-Hubbard, Examiner, Public Works Accounts. No information was available regarding date of the last inspection by the Superintending Engineer. The Executive Engineer, Mr. Lambert, was present throughout the present inspection. A memorandum of notes and suggestions on certain minor points noticed during the inspection was left with the Executive Engineer; these have consequently not been again referred to in this report. All points noticed in the last inspection report appear to have received careful attention, and the only defect still remaining unremedied is that referred to in paragraph 23 of the last inspection report, the cost of buildings recorded in the register having apparently not been kept corrected up to date with reference to the additions and improvements. Care should be taken to enter all requisite corrections on this account as soon as they become known. The cost of the buildings, as noted in the monthly return of buildings rented and available for rent (Form No. 32 Y), does not tally with that shown in the register of buildings. So far as could be ascertained, the differences in cost appeared to be due to the register having been posted on a wrong principle. If, however, there is any doubt as to the correct value of any of the buildings, it would seem necessary that a re-valuation of them should be made by the Executive Engineer at the earliest opportunity, in order that the correct value only may be shown in the books; in those cases in which there is no doubt, the necessary corrections should be made in order to bring the register and the return of buildings into agreement. The register has hitherto been posted by the head-draftsman. The Accountant should be careful to supervise this work more closely.

2. In the following instances, payments had been made in January 1896 on account of works undertaken without a sanctioned estimate and appropriation of funds, and without obtaining a special written order from the Superintending Engineer authorizing work to be undertaken:—

1 North main channel: Closing breaches in —.
2 Do. Clearing silt in —.
3 Avurangamangalam tank: Closing breaches in —.
4 Korkai channel: Closing breaches in —.
5 Kadambah tank: Closing breaches in —.
6 Levalaikulam: Closing breaches in —.
7 Perangalam surplus channel: Closing breaches in —.
8 Do. flood bank: Closing breaches in —.
9 Paliem channel: Closing breaches in —.

The Executive Engineer explained at the inspection that the works were all of an emergent nature and had to be carried out in anticipation of sanction to save revenue. They are met from the lump sum grant, for which an extra grant has been applied for in January. He also stated that estimates for items 1 to 5, 7 and 8 had not been received from the Sub-divisional officer, Srívaikuntam, who had been reminded to send at once, and that as regards item 6, estimate had been submitted to Superintending Engineer, and that for item 9, returned to the supervisor for revision. The matter is, however, noted here as being an infringement of the general rule and principle laid down in Code, Volume I, chapter IX, paragraph 1. Prompt steps appear to have been since taken by the Executive Engineer to get the matter regularized.

3. In the measurement books of the Srívaikuntam sub-division, corrections are sometimes made by conversion of the figures and corrections are not always initialled by the disbursing officer. Care should be taken to only make corrections in the measurement books in the manner prescribed in Code, Volume I, chapter I, paragraph 56, and also to invariably quote the number and date of the bill against which paid on the last page of the measurements of each work.

4. The differences in dates of payment into Treasury between cash book and remittance book appear to indicate that the entries in the Divisional cash book are not always made at the time of receipt and payment; also that the remittance book is not efficiently checked and scrutinized. It should be very exceptional, indeed, that sums sent to treasury are not acknowledged in the remittance book on the date on which they are sent. The blank cheque books are kept in the cash chest, both keys of which always remain with the Accountant. They should be kept in the personal custody of the Executive Engineer. The cash balance averages only about Rs. 15. The Divisional cash book contains the following defects and irregularities; two interpolations of entries, corrections sometimes made by conversion of figures, corrections not initialled by the Executive Engineer. Attention is necessary to Code, Volume II, chapter I, paragraphs 40 and 56, which should be strictly complied with. The Executive Engineer checks the entries in the cash book with the vouchers at the end of each month. Under Code, Volume II, chapter I, paragraph 58, a more frequent check is desirable, and the last entry checked on each occasion should be initialled. The imprest accounts are not always regularly closed towards the end of the month, accounts being sometimes sent in embracing payments for two months. The rules in Code, Volume II, chapter I, paragraph 70, should be attended to. The rule prescribed in Code, Volume II, chapter I, paragraph 184, under which a brief note of the particulars in English is required to be made on a vernacular voucher, had not been attended to in some instances. In cash book vouchers Nos. 6 and 7, and schedule dockets Nos. 23 and 38 for September 1895, alterations in the date of the vouchers had been irregularly made by conversion of the figures; the practice should be discontinued. Payments of Rs. 13 made on Head Assistant Collector's bungalow and Sub-divisional officer's bungalow at Sérmádévi and charged to a separate estimate for municipal taxes should be written back to the debit of each building in accordance with Code, Volume I, chapter VII, paragraph 79. The cash abstract book should be posted, as regards head office transactions, daily, instead of every two or three days as was alleged to be the case at present.

5. The orders regarding the submission of works slips to the Superintending Engineer, prescribed in Code, Volume II, chapter II, paragraph 170, and chapter III, paragraph 389, have not been invariably complied with. In one instance, the excess had occurred so far back as July 1894, and in others in September and October 1894. Work is carried out in the division chiefly on the piece-work system. At the time of the present inspection, there were eighteen items aggregating Rs. 1,060–4–9 outstanding over three months as due to piece-workers, and six of the items had been outstanding for more than six months; prompt measurement and payment of this class of work is necessary with reference to Code, Volume II, chapter I, paragraph 112. Delay of over a month in payment of bills after receipt in the Divisional office was noticed in several instances: in three cases it was stated to be due to the bills being returned for initials to corrections and signature of piece-workers. In two others bills received on 4th December 1895 and 20th December 1895 had not been paid up to the date of the inspection, pending final inspection of the work by the Executive Engineer. The Executive Engineer's special attention is necessary to Code, Volume II, chapter II, paragraph 154, and chapter I, paragraph 112, in connection with this subject. The register of contracts is not properly completed, the columns "amount of contract," "authority for acceptance," "date fixed for completion of contract" being frequently not filled in. The index to the contractors' ledger requires to be completed. Some conversions of figures in the ledger accounts were noticed.

6. In the travelling allowance journals of lower subordinate and office establishment the hours of departure and arrival are not entered; this is necessary, particularly in the case of mileage claims, to enable an effective audit to be made of such claims

with reference to Civil Service Regulations, article 29. The Government of India form (No. 22 C) of journal might be brought into use in place of the old Madras form (No. 152 A) at present used.

7. With the foregoing exceptions the office may be considered to be in satisfactory order. The Accountant has had only four years' experience in the department, but appears to be doing fairly well. He should carefully attend to the instructions given in the present report and in the memorandum of notes and suggestions left with the Executive Engineer, and attach greater importance to the proper posting and upkeep of the cash-book and other books connected with the record of cash transactions. The Executive Engineer appears to take a keen interest in the accounts work of his office.

8. The books and accounts of the Srívaikuntam sub-division were inspected at Tinnevelly. The practice of leaving a blank line between each entry in the cash-book should be discontinued, as rendering the interpolation of entries possible; the correction of figures by writing one figure over another should also be discontinued, and corrections made in the manner prescribed in Code, Volume II, chapter I, paragraph 56. The method of accounting for money advanced to a subordinate for disbursement to labourers or others at a distance, prescribed in Code, Volume II, chapter I, paragraph 44, is not properly carried out; the Sub-divisional office advances on such account should not be charged off at once direct to the work. Muster rolls are apparently not dealt with or paid with sufficient promptitude; one case was noticed in which the roll was prepared on 21st August 1895, orders of Executive Engineer requested on 30th August 1895, but not passed till 23rd September 1895, and the roll ultimately paid on 3rd October 1895, or a total delay of 33 days between the date of preparing the roll and payment. Corrections in measurement books are sometimes irregularly made by conversion of the figures. There is a dispute with a contractor Granadravaya Nadar, in connection with work done on "Repairs to Avurungamangalam tank"; the matter appears to call for early settlement. Meanwhile, the procedure prescribed in Code, Volume II, chapter II, paragraph 167, should be followed. Two registers of tools and plant—one for daily receipts and the other for issues—are kept: one might be dispensed with and only one register kept for the record of both receipts and issues; the transactions are not numerous. The current half-yearly return of tools and plant and the current cheque books were not produced for inspection.

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

23rd February 1896.