Public Works (1896) Department.

G.O., No. 10588

Dated 24-3-96

[Despatch Abstract.]

Inspection Report: Office Note from the Examiner of P.W. Accounts submitting an —— of the office of the Ex: Engineer Sanjose Dn:, Comt Dn to the Supt Engineer, V Circle, for the guidance of the Ex: Engineer.

[F.W. 10.
3,000—13-10-(6).]

BACK PAPERS.

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

FURTHER PAPERS.

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

No. 1058 W., 24TH MARCH 1896.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper :—

Report of an Inspection of the office of the Executive Engineer, Tanjore Division, in charge of Mr. J. C. JOHNSTON, Executive Engineer, 1st grade, made by Mr. F. W. EICKE, Examiner of Accounts, on 22nd to 27th February 1896.

The Executive Engineer, Mr. Johnston, was present during the inspection. The Accountant, M.R.Ry. T. K. Ragavendra Row, was unable to be present owing to illness. The last inspection of the office by an accounts officer was made by Mr. Sherlock-Hubbard, Examiner of Accounts, in January 1895, and that of the Superintending Engineer by Lieutenant-Colonel Rawson, R.E., in June 1895. All points noticed in the last accounts inspection report appear to have received careful attention. A memorandum of notes and suggestions connected with certain points noticed at the present inspection was left with the Executive Engineer who agreed to carry them out; they are consequently not referred to specifically in this report.

2. The register of measurement books requires to be more carefully posted ; on two occasions, a number of measurement books had been twice shown as issued, and a large number of completed books returned from sub-divisions had not been noted. More satisfactory arrangements appear to be required for the safe custody and preservation of completed measurement books ; many of them were lying on open racks in the office ; they should be put away under lock and key and catalogued for reference.

3. Petty payments on account of office contingencies have hitherto been disbursed by the head clerk, the Executive Engineer's initials to the vouchers being subsequently obtained in token of his approval. The Executive Engineer agreed to give his pay order on such vouchers *before* payments in future whenever practicable. The pass book of the Tanjore treasury should be sent to the treasury once a week (Code, II, II, 17). Instances were noticed in which corrections in the counterfoils of cheques and in the memorandum of balances on back had been made by conversion of the figures, and some corrections had not been initialled. Corrections should be made in the manner prescribed in Code, II, I, 56, and initialled by the disbursing officer. The certificate of count of cheques is not signed by the disbursing officer in each cheque book. This should be done before cheque books are brought into use. The cash chest has only *one* lock, the key of which always remains with the head clerk ; the average cash balance is very small—about 10 or 12 rupees. Some interpolations of entries were noticed in the divisional cash book and corrections are sometimes made by conversion of the figures ; both these practices are irregular and should be given up. Diagonal lines should also be drawn across any vacant spaces that may remain on the receipt side pages of the cash book. There is not sufficient evidence of check of the cash book entries with the vouchers by the disbursing officer. In reply to an enquiry on this point, the Executive Engineer stated that he never checks the cash book entries with the vouchers ; he signs a certificate in the cash book at

the end of each month stating "cash book closed this day and balances shown in it correspond with the amounts entered above." It is very important that the cash book entries should be checked by the Executive Engineer as soon as possible after the date of their occurrence and the evidence of such check recorded in the form of his initials in the cash book under the last entry checked (*vide* Code, II, I, 58, the procedure prescribed in which should be followed).

4. More attention should be paid to the rules in Code, II, II, 170, and III, 389, regarding the submission of works slips to the Superintending Engineer. Several instances of neglect in this respect were noticed, in one of which the excess ought to have been reported as far back as July 1894. Store articles of European manufacture exceeding Rs. 50 in value are sometimes purchased in anticipation of the sanction of Government being accorded to them: previous sanction is required by Appendix X to Volume II of the Code, pages 91 and 92. The salaries of the establishment of the division for the months of April, October and December 1895 were paid before the despatch of the salary bills to the Examiner for audit: this is opposed to Code, II, II, 58 (ii). The register of buildings does not show the correct value of some of the buildings. It was explained that the register was prepared in 1890 and original values revised in 1891 or 1892, but the register does not seem to have been corrected. The necessary corrections should be made and care taken to keep the register corrected up to date.

5. Delay in passing and paying nominal muster rolls should always be noted in the column provided for the purpose in the roll. In one instance noticed in the Tanjore sub-division (voucher No. 58, S.D. No. 14) the muster roll prepared on 2nd August 1895 was not passed by the Sub-divisional officer till 31st August 1895, nor paid till 27th September 1895. In another instance (S.D. No. 82, voucher No. 66 of September 1895 for Rs. 3–6–0) the work was measured on 20th March 1895, but not paid till 30th September 1895; no explanation of the delay in payment was however given. Several delays of over a month (and in one instance of *two*) in the preparation of bills for payment after measurement of works, were noticed; these should be avoided.

6. Peon Sundram was granted privilege leave by the Executive Engineer from 24th to 30th September 1887, both days inclusive. As he had, however, returned from "leave without pay" on 14th March 1887, he had not been on duty, without interruption, for eleven calendar months on the 24th September 1887, and was consequently not entitled to privilege leave (*vide* Civil Service Regulations, article 291). The excess pay drawn by the peon during the period of his leave should be refunded by him.

7. With the foregoing exceptions, the office may be said to be in good order; the books and accounts were nearly all up to date and generally well kept and in satisfactory order and, on the whole, creditable to the Accountant and to the Executive Engineer.

8. The books and accounts of the Máyavaram sub-division were also inspected. The cash book should be written up and always kept by the head clerk of the sub-division. The practice of allowing the assistant clerk to write it up sometimes should be discontinued: as far as practicable, it is desirable that the upkeep and custody of an important record like the cash book should always be undertaken by *one* man. The words "carried over" and "brought forward" have not been entered at foot and commencement of each page of the cash book; this should always be done as soon as the entries of a page are completed,—a few instances of corrections being made in the cash book and counterfoils of cheques by conversion of the figures were noticed. This irregular mode of correction should be discontinued. There is no evidence of the check of the cash book on the part of the disbursing officer enjoined in Code, II, I, 58; this procedure should be strictly complied with. No monthly account of daily receipts and issues of tools has hitherto been kept; this should be maintained (*vide* Code, II, II, 115). The head clerk appears to have a lot of work to do and keeps his books and accounts in good order and up to date.

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

29th February 1896.

Office-note from the Examiner, Public Works Accounts, dated Madras, 20th March 1896, No. 214 B.

Forwarded to Government for information and orders.

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

3. The circumstances in which privilege leave was granted to peon Sundram when he was not entitled to it (paragraph 6) should be looked into and the allowance wrongly passed should be retrenched.

Order—No. 1058 W., dated 24th March 1896.

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

(True Extract.)

(Signed) D. McNEIL CAMPBELL, Colonel, R.E.,
Joint 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

GENERAL.
ACCOUNT.

Govt. of {1896} Madras.

PUBLIC WORKS.

Dated March, 24th.

Recd. *Encl.*

G.O. No. 1058 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, Tanjore Division, communicated to Superintending Engineer, V Circle, for the guidance of the Executive Engineer.

2857

No. 1058 W dt 24 March 96.

Commd: to the Supdg: Engr: V. Circle, for the information & guidance of the Ex: Engr: Tanjore division.

24/3/96

S.E. V. Circle
other Supdg: Engrs:
C. A. & Govt:
Ex: P.W. accts:

E. No. 27.
1,000—9-12-95.

KEEP-WITH CURRENT No.

dated 189 .

GOVT. OF MADRAS. } 1896. { P. W. DEPT.

EXAMINER, P. W. ACCOUNTS,

Madras, 20 March 1896.

OFFICE NOTE No. 2143

To

W.

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