Public Works (1896) Department.

G.O., No. 95610

Dated 17-3-96

[Despatch Abstract.]

Inspection Report : Office note from the Examiner of P.W. Accounts forwarding an — of the office of the Ex: Engineer, Trichinopoly Dn., Comtd. to the Superintending Engineer, VI Circle, for the guidance of the Executive Engineer

[P.W. 16.
1,000—13-10-96.]

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. 956 W., 17TH MARCH 1896.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers :—

Report of an Inspection of the office of the Executive Engineer, Trichinopoly Division, in charge of Mr. P. R. ALLEN, Executive Engineer, 3rd grade, made by Mr. F. W. EICKE, Examiner of Accounts, on 1st to 4th February 1896.

The last inspection of the office by an Accounts officer was made in January 1895 by Mr. I. S. Sherlock-Hubbard, Examiner, Public Works Accounts, and a further examination was made by M.R.Ry. M. Venkataramana Rao, Test-audit Accountant, in April 1895, who was deputed by the Examiner to ascertain how far the defects noticed in the Examiner's inspection report had been remedied; there has been no inspection by the Superintending Engineer since February 1894. All points noticed at the last accounts inspection appear to have received attention. As regards, however, the disposal of the old rails referred to in paragraph 8 of the last inspection report, it appears that orders for their sale by auction was issued by the Superintending Engineer in accordance with paragraph 2 of G.O. No. 520 W., dated 6th March 1895, and a few of the rails were sold at great loss. The Superintending Engineer ultimately decided not to sell more; the value of the rails is consequently still borne on stock. The settlement of the disputed account with the contractor Manavala Chetti, referred to in paragraph 21 (1) of the last inspection report is in abeyance, pending inspection and measurement by the Executive Engineer, personally, of the work completed in January 1896. There is, besides, another disputed account with a contractor named Sundarappa for work done in constructing a first-class taluk cutcherry at Jayankondasólapuram, estimate Rs. 38,510; the contractor claims higher rates than those entered in his agreement, alleging that such enhanced rates were promised to him by the late Sub-divisional officer; the matter is at present before the Superintending Engineer for orders. The early adjustment of a sum of Rs. 276–0–2, placed in deposit account, due to contractor Saminada Iyer on a closed work should be effected.

2. A memorandum of suggestions and instructions on certain points noticed at the present inspection was left with the Executive Engineer, and as that officer agreed to have them carried out, it is not considered necessary to bring them into this report. The prescribed test-audit was applied to the accounts for the month of September 1895, the result being generally satisfactory. More attention is necessary to the rules in Code, Volume II, chapter I, paragraph 37, regarding the record of measurements, *e.g.*: all measurements are not crossed off against the paid vouchers, nor the number and date of the paid bill or voucher quoted. Prompter measurement and payment of work is desirable, with reference to Code, Volume II, chapter II, paragraph 154. Work measured in April and November 1895 had not been paid for up to the time of the inspection.

3. The cash book and cash chest are kept by the head clerk, from whom no security is required, the allocation of charges in the cash book being entered by the accountant in the column "Head in cash abstract book." No regular monthly certificate of count of cash is recorded in the cash book; but, when the cash is occasionally counted by the Executive Engineer, a certificate is recorded in the Executive Engineer's own handwriting. The head clerk should discontinue the irregular practice of converting figures in the cash book and treasury remittance book and make corrections in the manner prescribed in Code, Volume II, chapter I, paragraph 56; he should also

always carry forward totals of each page of the cash book as soon as it is completed. Treasury pass book should be sent to the treasury once a week to be written up (*vide* Code, Volume II, chapter II, paragraph 17). Some of the current month's vouchers had not been totalled up; this should have been done before the vouchers were paid and not left till the end of the month. The dates of payment on vouchers do not agree with the dates of payment as per cash book in the following instances:—

Cash book voucher No. 9 was paid on 2nd September 1895 and voucher No. 18 on 4th September 1895, whereas on the vouchers themselves payment was noted as on 10th September 1895.

In the case of vouchers prepared in the vernacular, a brief note of the particulars should be entered in English (*vide* Code, Volume II, chapter I, paragraph 184). The current cheque book is sometimes left in the custody of the head clerk when the Executive Engineer is away from head-quarters. There is no reason why the rule in Code, Volume II, chapter I, paragraph 87, should not be complied with.

4. The stock accounts, although containing hardly any transactions, are not as neatly kept as they should be. The directions in which improvement was necessary in regard to these accounts was indicated to the Accountant and to the Storekeeper at the inspection. The state of the works accounts is not altogether satisfactory; complete accounts of materials at site are not obtained regularly every month from sub-divisions. The value of materials at site on 31st December 1895 as per register of works was Rs. 1,383-1-5, but there were no materials at site accounts from sub-divisions in support of this; no accounts had been submitted since April 1895 and no action was taken by the Divisional office in the matter till the 26th August 1895. Arrangements should be made for all these accounts that may be outstanding to be submitted without further delay, and for their regular and punctual submission monthly, attention being given to the rules in Code, Volume II, chapter I, paragraphs 103—106. Stricter attention to the rules regarding the submission of "works slips" to the Superintending Engineer is also required (Code, Volume I, chapter III, paragraph 43, and Volume II, chapter II, paragraph 170). In three instances noticed, excesses which had occurred as early as January and August 1894 had not been reported. Progressive totals are entered in on each work in the register of works, only in those cases in which there have been transactions during the month.

5. The aggregate of balances due to contractors and piece-workers outstanding over three months amounts to Rs. 3,604-11-2. As some have been outstanding for more than a year and very many over six months adjustment should not be delayed. The agreement of contractor Panchapakesa Aiyar for the work "Repairing sluices in North Iyen channel" was not available at the inspection, having been sent to the Sub-divisional officer for reference. The total of the "liabilities" should be struck in the register of liabilities for entry in the application for letter of credit. The register should be initialled by the Accountant each month.

6. More attention is required to the orders issued in G.O. No. 272 W., dated 4th February 1893, regarding the upkeep of service books, as it was found that entries are not made as events occur. Attention is also necessary to Civil Service Regulations, article 882, on this subject. The file of Examiner's circular letters was apparently not quite complete, the last circular filed being dated 15th October 1895; this should be completed.

7. The present inspection and test-audit find the work of the office and the state of the accounts generally much more satisfactory than at the last inspection. The Executive Engineer's supervision and scrutiny of the accounts and office work generally is close and effective, and it is no doubt largely due to this fact that the office is in so much better order. The Accountant has not had much experience yet, but appears to be a hard-working, careful man and he deserves a share of credit for bringing things into better order. He should, however, carefully note and comply with the instructions given in the memorandum left with the Executive Engineer; also the various points referred to in this report.

8. The North Sub-division office was inspected on the 5th February 1896, the last inspection having been made by Mr. Sherlock-Hubbard, Examiner of Accounts, on 6th September 1892. The cash book should be kept by the sub-divisional clerk only,

instead of being written up at times by him, and at times by his assistant. Stricter attention to Code, Volume II, chapter I, paragraph 56, is required, some instances being noticed in which corrections had been carried out in the cash book by conversion of figures and others which had been initialled by the head clerk. All corrections require the initials of the Sub-divisional officer. The practice of leaving a blank line between each entry in the cash book should be discontinued as rendering the interpolation of entries possible; other minor points connected with the proper upkeep of the cash book were indicated to the head clerk during the inspection and should be carefully attended to. Payments to the South Indian Railway Company are, at present, made in cash necessitating entries on both sides of the cash book to record the withdrawal of cash from treasury and subsequent payment. Arrangements could no doubt be made to adopt the credit note system or to pay by cheques. Corrections in the cheque book counterfoils should be initialled by the Sub-divisional officer. A book of receipts in form No. 20 E should be supplied for use in all cases when money is received on behalf of Government (*vide* Code, Volume II, chapter I, paragraph 50). A printed form of the register showing progress in checking and paying bills should be obtained in place of the present one in manuscript. The present practice of making two copies of the half-yearly return of tools and plant—one for the divisional and the other for the Sub-divisional office—should be discontinued as the audited return received back from the Examiner can be seen in the Divisional office at any time when required (*vide* Code, Volume II, Chapter II, paragraph 116). The office is in pretty good order and the head clerk appears to understand his work.

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

MADRAS,
9th February 1896.

Office-note from the Examiner, Public Works Accounts, dated Madras, 11th March 1896, No. 192 B.

Forwarded to Government for information and orders.

2. Improvement is necessary in the record in measurement books and in the prompter payment for work done (paragraphs 2 and 5); in the correct correspondence in vouchers and cash-book entries of dates of payments (paragraph 3); in the regular submission of accounts of materials at site, and of "works slips" to Superintending Engineer (paragraph 4); in the concurrent record of events in service books (paragraph 6).

3. A cash book should be written up by one man. The Executive Engineer should arrange with the South Indian Railway to pay by cheques, if the credit note system is not convenient (paragraph 8).

4. The general remarks in the report should have the attention of the Executive Engineer and of the accountant, and these are points which the Superintending Engineer may take up, *e.g.*: timely preparation of work slips, delays in measurements and payments, dispute with the contractor, the using up of the rails, &c.

ORDER—No. 956 W., dated 17th March 1896.

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

(True Extract.)

Under 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

GENERAL.
ACCOUNT.

Govt. of {1896} Madras.

PUBLIC WORKS.

Dated March, 17*th*.

Recd. *Encl.*

G.O. No. 956 W., 17th Mar. 1896.

MARCH.

Inspection Report

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

Report of an Inspection of the office of the Executive Engineer, Trichinopoly Division, in charge of Mr. P. R. ALLEN, Executive Engineer, 3rd grade, made by Mr. F. W. EICKE, Examiner of Accounts, on 1st to 4th February 1896.

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MADRAS,
9th February 1896.

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

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, 11 March 1896.

OFFICE NOTE No. 192 B

To

W.

Inspection Report of the Trichinopoly Division on Ist. to 4th. February 1896.

Forwarded to Government for information and orders.

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C.

Ex I.

P. W. CURRENT No. 2528

6.3.95 N-520 S
4.2.93 " 272 S

Ans: 12.3.96

Ack

No F 956 W 9/17 dt March 1896.

Communicated to the Supty Engr VI circle for the information & guidance of the Ex. Engr Trichinopoly division.

16/3/96

Cir Bks 16396.

DESPATCHED
26 MAR. 96

S E VI circle
The Supty Engrs
Coimbatore
Ewa Bva