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. 1110 W., 30TH MARCH 1896.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers :—

Report of an Inspection of the accounts of the Chingleput Division, made by Mr. D. R. WHITE, Examiner of Public Works Accounts, temporary rank, on 3rd to 7th March 1896.

Mr. A. T. Mackenzie, Executive Engineer, 2nd grade, has been in charge of the division since 14th November 1895, relieving Mr. D. Marshall, Assistant Engineer, who had been officiating as Executive Engineer since date of last inspection. The office was inspected by Mr. C. C. Swetenham, Deputy Examiner, Public Works Accounts, in February 1895. The defects noticed by him have since been remedied.

2. Besides the examination of the accounts of the Executive Engineer's office, the accounts of the head-quarters sub-division in charge of Condr. R. W. MacAlister, Sub-Engineer, 2nd grade, were test-audited during the present inspection. Owing to urgent work in the district, Mr. MacAlister was not present during the inspection, but all books and records were available and the sub-divisional clerk was able to afford all necessary explanation.

3. The current cheque book and the key of the sub-divisional cash-chest being with the sub-divisional officer in camp, the former could not be examined and the cash balance could not be verified. As the bulk of the disbursements is made by sub-divisional officers, the Executive Engineer's cash-book is a small record mainly of payments for establishment charges. At the close of the month's transactions, the Executive Engineer records a certificate of count of the cash balance adding that the vouchers had also been examined. The Executive Engineer stated that the entries in the cash-book were tested by him more frequently than once a month, but in such cases the cash-book should be initialled under the last entry checked. Similar remarks apply to the sub-divisional cash-book, which also is signed but once a month, though it was said that a more frequent check was made.

4. The record of the receipt and issue of cheque books is maintained on the counterfoil of the form of memorandum forwarding cheque books to sub-divisional officers for use, and a separate register is kept for the record of used-up cheque books. It is recommended that the receipt, issue and the return of used-up books be recorded in one book and form E. No. 74 seems adapted to the purpose, the necessary modifications of headings in the form being made by hand.

5. During the current year there were but two items of revenue, in addition to the rents of buildings. Of these, the one for the right of fishing in the Chembrambakam tank had not been realized in full, payment of Rs. 200 out of

Rs. 650 having been made by the lessee in February. The balance, it was stated, was expected daily when the bond was to be executed. Such a bond should apparently be executed before payment, but as a copy of the advertisement of the terms of sale could not be produced as it was with the overseer in camp, it was not possible to say definitely whether the procedure adopted was correct or not.

6. The following works were undertaken without estimates which were subsequently submitted to Superintending Engineer, but have not yet been sanctioned :—

	Outlay to end of January 1896.
	RS.
(1) Repairs to Olayur tank	276
(2) Sundry repairs to Deputy Collector's and Tahsildar's Cutcherry ...	252
(3) Repairs to English Church at Poonamallee	130

In measurement books a few instances of erasure of figures (book 52, pages 76 and 78) and in a few others (*e.g.*, in book 515, page 21) writing over of figures were noticed. But for these defects, the entries in the books were clear and in accordance with the requirements of the Code rules on the subject.

The measurement books of dates prior to 26th January 1893 are in the custody of the storekeeper. He should make a list of them.

7. The work in the division is now almost wholly executed by piece-workers, some of whom have running accounts. The balances due to these men are at present exhibited in Part II of Public Works Department form No. 36; but the transactions are not shown in the contractor's ledger. This should be done in future, as it is not correct to show items in Part II of the form submitted to Examiner's office, which had not been obtained from the contractor's ledger; moreover, this form refers to balances outstanding from previous months not affected by the month's transactions, but current items were erroneously shown in the return in the absence of a place in the body of the contractor's ledger.

8. There are two items in the deposit account of old standing, viz. :—

Rs. 38–13–2 in favour of contractor P. Vaghura Chetty;
Rs. 340 in favour of contractor P. A. Tholasingum.

In the former case the contractor has now consented to the settlement of his account and steps have been taken to do so, but there is still a dispute in connection with the claims of contractor P. A. Tholasingum according to a letter, dated 4th instant, from the sub-divisional officer to the Executive Engineer.

9. It was observed that, in several instances, the entries in the adjustment book had been made previous to the passing of an order for write-back in form No. 17; the explanation given was that the write-back order was written up simultaneously with the posting of the adjustment book; but this does not alter the fact that the sanction of the Executive Engineer had not been *recorded* till a subsequent date, and that, therefore, there was no authority for the entry at the time.

10. Besides the daily account of receipts and issues in form No. 9 maintained for the tools and plant in his own charge, the storekeeper prepares a separate abstract bringing together the transactions of all sub-divisions. It was pointed out that, as the returns of tools and plant were dealt with by sub-divisions, there was no need for the combined account.

11. In the case of applications for leave dealt with by the Executive Engineer himself, the usual certificate that the leave asked for was permissible under the regulations had not been recorded. This should be done in future.

12. The register of buildings requires complete revision in consequence of the transfer to the Military Works and to the Consulting Architect's division of several of the buildings. The Superintending Engineer had passed orders to have this done in June last.

9th March 1896. (Signed) D. R. WHITE,
Inspecting Officer.

Office-note from the Examiner, Public Works Accounts, dated Madras, 26th March 1896, No. 233 B.

Forwarded to Government for information and orders. There is nothing that seems to require special notice; the direction in which action and remedy are necessary is shown in the report, and should have the attention of the Executive Engineer and of the Superintending Engineer.

ORDER—No. 1110 W., dated 30th March 1896.

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

(True Extract.)

Under 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, 30th.

Read.

Encl.

G.O. No. 1110 W., 30th Mar. 1896.

MARCH.

Inspection Report

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

P. W. CURRENT No. 3/37

Circle
Received 27.3.96

No. 1110-W dt 30 March 96.

Communicated to the Superintending Engineer V circle for the information and guidance of the Ex. Engr. Chingleput division.

27/3/96

DESPATCHED
10 APR. 96

S.E. V circle
Ex. Engr.
Ch. & Sort.
Guard Books.

KEEP-WITH CURRENT No.

dated 189 .

E. No. 27.
500—30-7-95.

GOVT. OF MADRAS. 6 1895.

EXAMINER, P. W. ACCOUNTS,

Madras, 26 March 1896

OFFICE NOTE No. 233 B

To

W.

Inspection Report of the Chingleput Division on 3rd. to 7th. March 1896.

Forwarded to Government For information and orders. There is nothing that seems to require special notice: the direction in which action and remedy are necessary is shewn in the report and should have the attention of the Executive Engineer and of the Superintending Engineer.

C.

Report of an Inspection of the accounts of the Chingleput Division, made by Mr. D. R. WHITE, Examiner of Public Works Accounts, temporary rank, on 3rd to 7th March 1896.

Mr. A. T. Mackenzie, Executive Engineer, 2nd grade, has been in charge of the division since 14th November 1895, relieving Mr. D. Marshall, Assistant Engineer, who had been officiating as Executive Engineer since date of last inspection. The office was inspected by Mr. C. C. Swetenham, Deputy Examiner, Public Works Accounts, in February 1895. The defects noticed by him have since been remedied.

2. Besides the examination of the accounts of the Executive Engineer's office, the accounts of the head-quarters sub-division in charge of Condr. R. W. MacAlister, Sub-Engineer, 2nd grade, were test-audited during the present inspection. Owing to urgent work in the district, Mr. MacAlister was not present during the inspection, but all books and records were available and the sub-divisional clerk was able to afford all necessary explanation.

3. The current cheque book and the key of the sub-divisional cash-chest being with the sub-divisional officer in camp, the former could not be examined and the cash balance could not be verified. As the bulk of the disbursements is made by sub-divisional officers, the Executive Engineer's cash-book is a small record mainly of payments for establishment charges. At the close of the month's transactions, the Executive Engineer records a certificate of count of the cash balance adding that the vouchers had also been examined. The Executive Engineer stated that the entries in the cash-book were tested by him more frequently than once a month, but in such cases the cash-book should be initialled under the last entry checked. Similar remarks apply to the sub-divisional cash-book, which also is signed but once a month, though it was said that a more frequent check was made.

4. The record of the receipt and issue of cheque books is maintained on the counterfoil of the form of memorandum forwarding cheque books to sub-divisional officers for use, and a separate register is kept for the record of used-up cheque books. It is recommended that the receipt, issue and the return of used-up books be recorded in one book and form E. No. 74 seems adapted to the purpose, the necessary modifications of headings in the form being made by hand.

5. During the current year there were but two items of revenue, in addition to the rents of buildings. Of these, the one for the right of fishing in the Chembrambakam tank had not been realized in full, payment of Rs. 200 out of Rs. 650 having been made by the lessee in February. The balance, it was stated, was expected daily when the bond was to be executed. Such a bond should apparently be executed before payment, but as a copy of the advertisement of the terms of sale could not be produced as it was with the overseer in camp, it was not possible to say definitely whether the procedure adopted was correct or not.

6. The following works were undertaken without estimates which were subsequently submitted to Superintending Engineer, but have not yet been sanctioned :—

	Outlay to end of January 1896.
	Rs.
(1) Repairs to Olayur tank	276
(2) Sundry repairs to Deputy Collector's and Tahsildar's Cutcherry ...	252
(3) Repairs to English Church at Poonamallee	130

In measurement books a few instances of erasure of figures (book 52, pages 76 and 78) and in a few others (*e.g.*, in book 515, page 21) writing over of figures were noticed. But for these defects, the entries in the books were clear and in accordance with the requirements of the Code rules on the subject.

The measurement books of dates prior to 26th January 1893 are in the custody of the storekeeper. He should make a list of them.

7. The work in the division is now almost wholly executed by piece-workers, some of whom have running accounts. The balances due to these men are at present exhibited in Part II of Public Works Department form No. 36, but the transactions are not shown in the contractor's ledger. This should be done in future, as it is not correct to show items in Part II of the form submitted to Examiner's office, which had not been obtained from the contractor's ledger; moreover, this form refers to balances outstanding from previous months not affected by the month's transactions, but current items were erroneously shown in the return in the absence of a place in the body of the contractor's ledger.

8. There are two items in the deposit account of old standing, viz. :—

Rs. 38–13–2 in favour of contractor P. Vaghura Chetty;
Rs. 340 in favour of contractor P. A. Tholasingum.

In the former case the contractor has now consented to the settlement of his account and steps have been taken to do so, but there is still a dispute in connection with the claims of contractor P. A. Tholasingum according to a letter, dated 4th instant, from the sub-divisional officer to the Executive Engineer.

9. It was observed that, in several instances, the entries in the adjustment book had been made previous to the passing of an order for write-back in form No. 17; the explanation given was that the write-back order was written up simultaneously with the posting of the adjustment book; but this does not alter the fact that the sanction of the Executive Engineer had not been *recorded* till a subsequent date, and that, therefore, there was no authority for the entry at the time.

10. Besides the daily account of receipts and issues in form No. 9 maintained for the tools and plant in his own charge, the storekeeper prepares a separate abstract bringing together the transactions of all sub-divisions. It was pointed out that, as the returns of tools and plant were dealt with by sub-divisions, there was no need for the combined account.

11. In the case of applications for leave dealt with by the Executive Engineer himself, the usual certificate that the leave asked for was permissible under the regulations had not been recorded. This should be done in future.

12. The register of buildings requires complete revision in consequence of the transfer to the Military Works and to the Consulting Architect's division of several of the buildings. The Superintending Engineer had passed orders to have this done in June last.

9th March 1896.

(Signed) D. R. WHITE,
Inspecting Officer.