Public Works (1896) Department.

G.O., No. 1112 W

Dated 30-3-96

[Despatch Abstract.]

Inspection Report: Office Note from the Examiner of P.W. Accounts submitting an —— of the Accounts of the Madura Dn., cont^d to Superintending Engineer, Trichi with remarks.

P.W. 25.
1,000—18-10-95.

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, 30th.

Recd. *Encl.*

G.O. No. 1112 W., 30th Mar. 1896.

MARCH.

Inspection Report

Office-note from the Examiner, Public Works Accounts, submitting an — of the accounts of the Madura Division, communicated to Superintending Engineer, VI Circle, with remark.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following paper:—

Report of an Inspection of the office of the Executive Engineer, Madura Division, in charge, Mr. A. JOYCE, Executive Engineer, 1st grade, made by Mr. F. W. EICKE, Examiner of Accounts, on 8th, 10th, 12th to 14th February 1896.

The last inspection by an accounts officer was made by Mr. Sherlock-Hubbard, Examiner of Accounts, in April 1895. The date of the last inspection by the Superintending Engineer, Lieutenant-Colonel A. W. Smart, R.E., is not recorded in the Divisional office. The Executive Engineer Mr. Joyce was unable to be present during the inspection. Careful attention appears to have been given to the instructions given in the last accounts inspection report, all irregularities noticed therein having been remedied, with the exception that delay in the preparation of bills after measurement still occurs (*vide* paragraph 8 of last inspection report). During the year 1895–96 there were 31 cases delayed more than one month, of which 10 were of six months and more. The register of bills shows that delays in the return of bills to Sub-divisional officers for payment are of frequent occurrence in several instances exceeding two months, and during the last six months 14 bills had been delayed over one month. The Accountant stated that in several instances the delays were due to the bills having been returned to the Sub-divisional officers for reference, correction or completion. The Executive Engineer's special attention to this matter is necessary and he should investigate cases in which there is unusual delay in the return of bills. He should also ask the Sub-divisional officers to bring to his notice cases in which bills are not returned to them for payment within a month of their transmission to the Divisional office. The following are instances of excessive delays:—

—	Amount of bill.	Date of receipt in Divisional office.	Date of return to Sub-divisional officer for payment.	Delay in Divisional office.
Bill of Contractor—	Rs. A. P.			
1. Sayed Mahamed Ibrahim Sahib ..	144 15 9	12th August 1895 ..	2nd September 1895.	21 days.
2. Mayandi Pillay	292 14 2	19th ,, ,, ..	4th October ,,	46 ,,
3. Do.	..	19th ,, ,, ..	26th September ,,	38 ,,
4. Latchmana Row	68 6 6	19th ,, ,, ..	30th October 1895 ..	72 ,,
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7. Do.	4 8 10	19th ,, ,, ..	26th ,, ,, ..	38 ,,
8. Iyer Kammasary	95 11 5	20th ,, ,, ..	2nd ,, ,, ..	14 ,,
9. Abdul Rahman Sahib	18 5 5	19th ,, ,, ..	26th ,, ,, ..	38 ,,

The Superintending Engineer's notice of this matter is also desirable.

2. Stricter attention to the rules regarding the record of measurements of works is necessary. Several instances were noticed in which the measurements had not been crossed off as required by Code, Volume II, chapter I, paragraph 37. Reference to the voucher by which paid and to the number and date of cheque is not always given, neither is any reference made to the number of the voucher on which previous payment has been made. An abstract of the measurements is not always made as required by note 8 of the printed instructions on the measurement book form. In measurement book No. 1570, measurements shown as taken on 24th March 1895 and 25th May 1895 are entered after measurements taken on 30th March 1895; this would seem to indicate that their measurements were not taken down in the book at the time they were made. Strict compliance should be required with the rules in Code, Volume II, chapter I, paragraphs 31 to 39, and to the printed instructions on the form of measurement book.

3. The dates of remittance of miscellaneous receipts as per cash book and treasury remittance book do not correspond in very many instances, the date shown on the remittance book being, as a rule, one day previous to that entered in the cash book; this was explained to be due to money sent to the Treasury being frequently returned, and to the fact that no entry of the remittance is made in the cash book until the Treasury acknowledgment is given in the remittance book. It is only a matter of ascertaining from the Treasury the latest date on which remittances will be received during a month and sending the money within that date. The present procedure is incorrect. The pass book should be sent to the Treasury once a week, in accordance with Code, Volume II, chapter II, paragraph 17. A few corrections were noticed in the counterfoils of cheque books and the memoranda of balances on the back of them which had not been initialled. All corrections should be made in the manner prescribed in Code, Volume II, chapter I, paragraph 56. Counterfoils of cheque books over five years old should be destroyed (see Code, Volume I, chapter VI, paragraph 41, note 2), and those of cheque books under five years should be kept under lock and key. The certificate of count of cheque should be signed by the Executive Engineer in each cheque book before it is brought into use.

4. The cash book is neatly kept by the head clerk. Some corrections were, however, noticed which had not been initialled by the Executive Engineer as required by Code, Volume II, chapter I, paragraph 56. There is no evidence that the check of the cash book enjoined in Code, Volume II, chapter I, paragraph 58, is exercised by the Executive Engineer. The Superintending Engineer should consider whether the imprest of Rs. 500 with Lieutenant Close, R.E., might not be considerably reduced or even withdrawn. The average monthly expenditure from the imprest from April to December 1895 only amounted to Rs. 171. Since May 1895 only two accounts have been submitted: the first on the 4th October 1895 embraced payments for July, August and September; and the second on 5th November 1895 included payments for June, July, October and November. The imprest account, it was stated, includes payments made by Sub-overseer Ramachandra Iyer who was stated to be supplied with funds, upon requisition, from Lieutenant Close's imprest. There is, however, no record of any sub-imprest, nor is any imprest account apparently kept, or submitted, by the sub-overseer. Imprest accounts should be closed and submitted about the 27th of each month and recouped before the end of the month (*vide* Code, Volume II, chapter I, paragraph 69). If it is necessary for the sub-overseer to have an imprest, it should be given by the divisional or sub-divisional disburser and accounted for by him, and attention should be paid to the rules and instructions regarding imprest accounts given in Code, Volume II, chapter I, paragraphs 62 to 69.

5. In the Periyár sub-division instances of delay (in one case of nearly two months) in passing muster rolls for payment were noticed, and several instances in which rolls had been paid previous to the pay order being given by the Sub-divisional officer. This practice should be discontinued and attention given to the instructions given on note 7 on the muster roll form. In several of the muster rolls and vouchers corrections had been made by conversion of figures, &c. In the case of all vouchers and initial records, such as muster rolls, it is of particular importance that they should be, as far as possible, free from corrections; and that any corrections that may be necessary should be duly attested by the disbursing officer.

6. The omission from the register of works of the work "Constructing a weir in Muttukolam tank in Senkurchi," the outlay on which to the end of March 1895 amounted to Rs. 836-4-1, and the wrong posting of an amount on another work noticed at the inspection, shows that no proper comparison is made between the registers of works and the schedule of expenditure, as otherwise such omissions and mistakes would necessarily have been detected. A mistake in the total charges for December 1895 as per cash abstract book detected at the inspection also shows that the necessary comparison of the totals of the cash abstract book with the cash account current before submission of the accounts to the Examiner's office is not carried out. The orders regarding the submission of works slips have not been sufficently attended to, several instances having been noticed and indicated to the Accountant in which they should have been sent to the Superintending Engineer. In one instance the excess occurred in July 1895, and in two others in September. Attention is necessary to Code, Volume II, chapter II, paragraph 170, and chapter III, paragraph 389.

Erasures were noticed in the register of works and corrections had been improperly made by conversion of figures.

7. The register of contract agreements entered into had not been completed, "amount of contract" and "authority for acceptance" not having been filled in in many cases. Care should be taken to keep the register complete in all respects. The balances outstanding as due to contractors to end of December 1895, aggregate Rs. 3,152-1-8; some of these had been unadjusted for more than 21 months. The dues to piece-workers amount to Rs. 898-4-4. Very early settlement of these seems necessary. Attention is invited to Code, Volume II, chapter I, paragraph 112, in regard to the necessity for prompt measurement and payment of work carried out on the "piece-work" system. No contract agreements had been obtained for the undermentioned works:—

(1) Closing breaches in No. 152 Kolarangalaurla tank;
(2) Repairing works in No. 62 Kottur anicut;
(3) No. 68 Sekappakotta tank;
(4) Raising the Pudukolam tank.

No separate account of tools lent to contractors is kept, it being the practice to note such loans in the tools and plant returns. The instructions in Code, Volume II, chapter I, paragraph 116, should be strictly followed.

8. Service books require attention; the entries on the opening page of the books of Mr. A. E. C. Vas, Supervisor, M. C. M. Mudaliar, Clerk, and M. C. Swami Servai, peon, should be re-attested—*vide* Civil Service Regulations, article 878 (*b*). Care should be taken to see that every event in an employé's service is entered when it occurs, instead of being left until after completion of the salary bills as is the practice in this division (*vide* also G.O. No. 272 W., dated 4th February 1893).

9. The prescribed test audit was applied to the accounts for the month of March 1895, including the travelling allowance claims of those subordinates, whose journals are not required to be submitted to the Examiner's office for audit. The hours of departure and arrival should invariably be entered in the journals, whenever required by the foot-note to the form of journal. In the journal of Chinnasamy, peon, a claim for daily allowance of one anna for 21st January 1895 was passed by the Executive Engineer, but the amount was not paid or entered in the travelling allowance bill for January. Clerk M. J. Mahalingam Pillai, head-quarters, Manalore, on the hills claimed daily allowance for 25 days from 7th to 31st January 1895. He remained the first 10 days—from 7th to 16th—at Authoor, and made journeys of 10 miles each on the 18th, 19th, 25th and 26th January; but as his absence from Authoor was for less than three nights on each occasion, the continuity of the halt was not broken within the meaning of Civil Service Regulations, article 1159 (explanation), and consequently no daily allowance after the 10th day of halt can be admitted excepting for the journeys of 10 miles each on the 18th, 19th, 25th and 26th for which he is entitled to draw travelling allowance having reached a point more than 5 miles distant from the halting place unless sanctioned by the Local Government under article 1159, Civil Service Regulations, and in the event of his failing to obtain the necessary sanction, the travelling allowance excess passed and drawn, amounting to Rs. 3-12-0, will have to be refunded. It was also noticed that the period of halt was originally shown in the journal as from 7th to 17th, and this was subsequently altered to 7th to 16th, but the alteration not intialled or attested in any way. There is nothing in the journal to show where the clerk was on the 17th.

10. The Savings Bank pass books did not all show the interest due for the year 1894-95; they should be regularly sent to the treasury at the close of the official year to have the interest written up to date. Salaries are, as a rule, paid before the despatch of the salary bill to Examiner; the practice is opposed to the rule in Code, Volume II, chapter II, paragraph 56 (ii), and should be corrected.

11. With the foregoing exceptions, the office may be considered to be generally in a satisfactory state. The division is a very heavy one and the accounts work is consequently heavy also. The Accountant is an experienced man, but should endeavour to make his supervision of the work of his assistants and the accounts generally more close and effective; there were several indications of some deficiency in this respect noticed during the inspection.

12. The accounts of the Periyár sub-division were also inspected. The cash book contains some corrections made in an irregular manner by conversion of the figures and others which had not been initialled by the disbursing officer. More attention is also required to the matter of corrections and the initialling of such corrections in the cheque book counterfoils. No account of daily receipts and issues of tools and plant in Form No. 9 appears to have been regularly maintained hitherto, Form No. 12 only being kept. The clerk stated that Form No. 9 had been started from December 1895, but the account was not produced for inspection. Attention is invited to Code, Volume II, chapter I, paragraphs 115 to 123, the instructions in which should be strictly adhered to.

17th February 1896. (Signed) F. W. EICKE,
Inspecting Officer.

Office-note from the Examiner, Public Works Accounts, dated Madras, 26th March 1896, No. 232 B.

Forwarded to Government for information and orders.

2. Special attention of the Executive Engineer might be drawn to the delays in the preparation and payment of bills referred to in paragraphs 1 and 7 of the report, the delays appear to be chronic in this division and every effort should be made to ensure prompt payment of all bills in future. Code Volume II, II, 112, and II, II, 154.

3. The matter referred to in paragraph 2 of report regarding the record in measurement books also call for close attention of the Executive Engineer, as measurement books are original records of the first importance. So also the check of cash book and submission of work slips to Superintending Engineer (paragraphs 4 and 6). The excess travelling allowance passed to clerk Mahalinga Pillai (paragraph 9) should be recovered.

4. The general remarks in the report should have the attention of the Executive Engineer and of the Accountant, and there are points which the Superintending Engineer may take up, *e.g*, preparation of work slips, paragraph 61; delays in preparation and payments and of bills, paragraphs 1 and 5; the imprest with Lieutenant Close, R.E., paragraph 4; the measurement books, paragraph 2; outstanding dues to contractors and absence of contract agreements, paragraph 7.

ORDER—No. 1112 W., dated 30th March 1896.

Communicated to the Superintending Engineer, VI Circle, for the information and guidance of the Executive Engineer, Madura Division, special attention being drawn to the Examiner's covering remarks.

(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. C. M. Thumbuswamy Pillay.
Spare Copies

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C.

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No. 1112. W. d/30 March/96.
Recd

Communicated to the Supt. Engr. VI Circle, for the information & guidance of the Ex. Engr. Madura division, special attention being drawn to the Examiner's covering remarks.

27/3/96

C

S/b. VI Circle
Supt. Engr.
C.A. & Govt
Govt.

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, 26 March 1896.

OFFICE NOTE No. 232 B

To

W.

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17th February 1896.

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

P.W.S.1.
3139/96