

Public Works (1896) Department.

G.O., No. 682 W

DATED 24/2/96.

[Despatch Abstract.]

Inspection Report of the
accounts of Negapalandu
An — Communicated to the
Supdy Engineer's Office

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. 682 W., 24TH FEBRUARY 1896.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers :—

Report of an Inspection of the office of the Executive Engineer, Negapatam Division, in charge of M.R.Ry. N. RATNASABHAPATI PILLAI, Rai Sahib, B.A., B.C.E., Executive Engineer, 3rd grade, made by Mr. F. W. EICKE, Examiner of Accounts, on 27th to 29th January 1896.

The office was last inspected by an Accounts officer (Mr. I. S. Sherlock-Hubbard, Examiner of Public Works Accounts) in January 1895, and by the Superintending Engineer (Colonel C. C. Rawson, R.E.) in May 1895. The Executive Engineer was present during the present inspection. All points noticed in the last accounts inspection report appear to have received attention, excepting that of the “destruction of the office records” referred to in paragraph 22. This matter appears to be in much the same stage as then reported, only one-fourth of the list of the records having been as yet prepared. Early steps should be taken for the disposal of the records with reference to the orders contained in Code, Volume I, chapter VI, paragraphs 40 and 41. A memorandum of suggestions and instructions with reference to certain points noticed during the present inspection was left with the Executive Engineer for information and guidance. The Executive Engineer agreed to carry these out, and they have consequently not been brought into this report.

2. Sufficient attention has not been paid to the rule prescribed in Code, Volume II, chapter I, paragraph 34, regarding the manner in which corrections are required to be made in the measurement books. Care should be taken to comply with the rule. Reference to the voucher in which the quantities are entered for payment had not been given in all cases. This should invariably be done (*vide* Code, Volume II, chapter I, paragraph 37). More effectual arrangements appear to be required in regard to the returns to the Divisional office, for record, of completed measurement books. Several books issued in 1893 had not been returned.

3. The third clerk keeps the cash book and has charge of the cash chest, performing such other duties of a cashier as may be found necessary. He gives no security. The practice followed of leaving one line blank between each entry in the cash book is objectionable, as it renders the interpolation of entries possible. No certificate of count is recorded regularly every month in the cash book; this is necessary—*vide* sample form of cash book (P.W.D. form No. 4). There is no evidence that the cash book is checked by the Executive Engineer, as prescribed in Code, Volume II, chapter I, paragraph 58. In the cheque book counterfoils of the Tirutturaippundi sub-division, balances had not been always brought forward, and many corrections were noticed which had not been initialled by the disbursing officer. The head-quarter's transactions, which are at present said to be posted into the cash abstract book every two or three days, should be posted daily.

4. Advantage has not been taken of the alternative procedure allowed in G.O. No. 154 W., dated 21st January 1895, under which the Executive Engineer is permitted to give a certificate each month in the register of works to the effect that he has examined the work abstracts with each work in the register of works. The Executive Engineer has agreed to do this. In the absence of this certificate each works abstract should have been signed by the Executive Engineer (*vide* Code, Volume II, II, 159), and the register of works initialled; this had not been done for November and December 1895, the accounts for which months were signed by the Executive Engineer himself. The index to the register should note all completed

works. Rates have not been struck for sub-heads of major works costing over Rs. 500; this is necessary (*vide* Code, Volume II, chapter II, paragraph 153). Corrections are too numerous and steps should be taken to remedy this defect. The rules regarding submission of works slips have not been invariably attended to, as it was noticed that excesses which first occurred in May, June and October 1895 had not been reported as required by Public Works Department Code, Volume II, chapter II, paragraph 170.

5. Work in the division is now carried out almost entirely by "piecework." Under this system of work, the outstanding dues to contractors ought to be reduced to a minimum (*vide* Code, Volume II, chapter I, paragraph 112). The aggregate balance of dues to contractors outstanding for more than three months at the time of the inspection was Rs. 1,448-15-9. Most of these had been outstanding over six months, and two of them for more than two years. They should be cleared now as soon as possible. The index to the contractor's ledger should be arranged alphabetically for facility of reference. Ten broken chairs, &c., sanctioned by the Superintending Engineer in February 1895 to be sold by public auction, are still on hand. Attention is invited to Code, Volume II, chapter II, paragraph 78.

6. The interest for the year 1894-95 on security deposits lodged in the Savings Bank pass books had not been written up in 116 books. All the pass books should be sent to the treasury at the close of the official year to have the interest written up to date. In the case of leave applications from non-gazetted officers which are beyond the Executive Engineer's power of sanction, the certificate required by Code, Volume I, chapter IV, paragraph 20, has not been given; this should invariably be done in future.

7. The prescribed test-audit was applied to the accounts for the month of October 1895, the result being satisfactory on the whole. The state of the office too was satisfactory; it would, however, both facilitate and accelerate the disposal of work, if instructions issued by the Divisional office on accounts matters were more promptly attended to by sub-divisional officers. Several instances were noticed in which delays had occurred. The file of Examiner's circulars was not up to date, the last circular entered being No. 3 of 2nd April 1895, and many of the circulars had not been entered in order of date of issue. The accountant should know more of the work of the office staff; a more systematic and equal distribution of the work among the staff would also seem to be required; there is at present too much sub-division of portions of duties and work, with the result that it would be difficult, if not impossible, to fix responsibility for errors.

8. The books and accounts of the Pooducotta sub-division were inspected. The entries in the cash book are in many instances unnecessarily diffuse. Unnecessary payments into treasury are made on account of deductions from contractor's bills entered on both sides of the cash book; this practice should be discontinued (*vide* Code, Volume II, chapter II, paragraph 23). The proper manner of making the entries was indicated to the sub-divisional clerk who writes it up. More attention should be paid to the upkeep of measurement books; reference to vouchers on which payments have been made are not always quoted, neither is mode of payment (*i.e.*, whether by cash or cheque) invariably entered. Erasures and corrections were also noticed in several of the measurement books, which are most irregular and should be at once discontinued. Particular attention is invited to Code, Volume II, chapter I, paragraphs 31-39, and specially to paragraphs 31 and 34, the instructions in which should be strictly complied with. One instance of serious delay between date of measurement and payment was noticed, in which the work done on the Nelayur tank and measured up on 5th May 1895 was not paid till 10th August 1895, though the work was "check" measured by the sub-divisional officer on 28th June 1895; the cause of delay was stated to be "non-appearance of the contractor." The indent book for service stamps was not produced for inspection, though intimation had been given that it would be required.

TRICHINOPOLY,
2nd February 1896.

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

Office-note from the Examiner, Public Works Accounts, dated 21st February 1896, No. 137 B.

Submitted to Government for information and orders with the following remarks.

2. Paragraph 3.—In addition to the certificate of count required by the sample form, the Executive Engineer is expected to count the cash at least once a month, and, when he does so, to record a note of the total amount found in chest (see Code, II, II, 36).

3. Paragraph 4.—The Executive Engineer is responsible that all excesses, or anticipated excesses, are duly reported to the Superintending Engineer, from whatever cause the excesses may be due.

ORDER—No. 682 W., dated 24th February 1896.

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

Gobt. of {1896} Madras.
PUBLIC WORKS.

Dated February, 24th.

Recd.

Encl.

G.O. No. 682 W., 24th Feb. 1896.

FEBRUARY.

Inspection Report

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

P. W. CURRENT No. 1797

Encls. 1
Dec. 22.2.96

No 682 W of 24 Feb 1896.

A
Sub

Communicated
to the Supy Engr V Circle
for the information &
guidance of the Engr
Negapatam division

22.2.96

24/2/96

DESPATCHED
6-MAR-96

Supy Engr V Circle
Other Supy Engrs
C.A. to Govt
Engr P.W.A.

KEEP-WITH

CURRENT No.

GOVT.
OF MADRAS. }

1896.

{ P. W.
DEPT.

EXAMINER, P. W. ACCOUNTS.

dated

189 .

Madras, 2 / February 1896.

OFFICE NOTE No. 137 B

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W.
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