

Public Works (189) Department.

G.O., No.

2626 W

DATED

6 Oct 89

7/10/89

[Despatch Abstract.]

Inspection Report.

Office note from the Examiner, P.W. Dept
submitting a report of the inspection of the
accounts of the office of the S.E. II Circle,
concerning to the S.E. II Circle

150/3

B

226/60

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

Office-note from the Examiner, Public Works Accounts, submitting a report of the inspection of the accounts of the office of the Superintending Engineer, II Circle, communicated to the Superintending Engineer, II Circle.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper:—

Report by Mr. J. E. LACEY, Deputy Examiner of Accounts of an inspection on the 4th September 1899 of the Accounts of the office of the Superintending Engineer, II Circle.

1. *Previous inspection*.—The accounts were last inspected on the 5th July 1895 by Mr. C. C. Swetenham—*vide* G.O., No. 2189 W., dated 2nd September 1895.

2. *Circle charge*.—The Circle since then has been in charge of the following officers:—

- (a) Major W. L. C. Baddeley, R.E., up to 18th September 1897.
- (b) W. C. DeMorgan, Esq., up to 27th November 1897.
- (c) J. E. Paul, Esq., up to 2nd January 1898.
- (d) J. Hannan, Esq., up to 19th April 1899.
- (e) Major W. M. Ellis, Esq., to date.

3. *Scope of inspection*.—The cash account was examined for May 1899 and for 1898-99 generally; the travelling allowance journals, April to June 1899, as also most of the service books.

4. *Accounts*.—The only account is an imprest cash-book kept up in the old Public Works Department, Madras, form No. M. 3. The Superintending Engineer has an imprest of Rs. 100 and the head clerk a further sum of Rs. 25.

5. *Cash-book*.—Corrections in the cash-book are not initialled by the Superintending Engineer, neither is the certificate of count of cash recorded at the end of each month. The Superintending Engineer simply signs the cash-book. Vouchers not sent to Examiner are cancelled by a stamp, but the pay orders are not initialled by the Superintending Engineer and they are apparently not seen by him.

Sums are received by Superintending Engineer as imprest advances from Nellore division occasionally but are not credited in the cash-book at time of receipt, *e.g.*, Rs. 10 paid by Nellore in October 1898 credited in Superintending Engineer's cash-book in November 1898 at end of month, similarly Rs. 10 paid in November 1898 only credited in cash-book for January 1899.

6. *Head Clerk's imprest*.—No account of this sum is kept by the head clerk. Advances are made by him to the camp clerk for tour charges and a receipt taken, on return from tour, an account of the expenditure is rendered and the amount recouped from the Superintending Engineer's balance and included in cash-book as cash expenditure of the Superintending Engineer. Under these circumstances a separate imprest is not needed and may be added to the Superintending Engineer's imprest and accounted for in his cash-book.

7. *Contingent bill*.—The rule in Public Works Department Code, II, III, 176, is not complied with. The contingent bill should only exhibit the charges which are covered by recoupment of the imprest account made during the month concerned and not the total expenditure incurred by Superintending Engineer during the month.

8. *Establishment records*.—The service books are in the custody of the head clerk and are kept in an office box under lock and key. On an examination of the service books the following points were noticed:—

(a) Two service books were required to complete the records:

- (1) M. Chalaparte Row, clerk recently transferred from Kistna Eastern division (service book not yet received).
- (2) Sheik Dura, peon (service book not yet opened out).

(b) Land statements are of old date and apparently not complete, the orders contained in rules 12 and 15 of the "Rules relating to the personal conduct of Government servants" require attention.

- (c) Corrections in dates in service books * are not always initialled.
- (d) Column 7, signature of subordinate not always taken, Civil Service Regulations, article 882.

(e) Opening page—signature of employé and head of office not always dated, Civil Service Regulations, article 878 (b).

(f) Acting allowance in column 5 in the case of G. Narrainswamy, draftsman, should be the rate of acting allowance, viz., Rs. 20 and not the amount actually received Rs. 11-5-4.

(g) The record of finger prints were not recorded in P. Setu Row's service book.

9. *Service labels*.—The recent rules—*vide* notes of Public Works Department form No. 150 A—may, in future, be followed; the transactions being more frequently checked by the head clerk.

Office-note from the Examiner, Public Works Accounts, dated Madras, 19th September 1899, No. 1120 A./A.

Forwarded to Government for information.

2. The imprest of Rs. 25 with the head clerk, referred to in paragraph 6 is apparently given with the object of meeting advances to lascars on account of Railway fares. If this is so, a separate account of such advances and recoveries should be kept in the form issued with G.O., No. 1156 W., dated 27th April 1891. These advances should not appear in the Superintending Engineer's cash book.

3. The other points noticed in the report will no doubt receive the Superintending Engineer's attention.

ORDER—No. 2626 W., dated 6th October 1899.

Communicated to the Superintending Engineer, II Circle, for information and guidance.

2. The instructions in paragraph 2 of the Examiner's office-note should be carried out.

(True Extract.)

Under Secretary to Government.

To the Superintending Engineer, II Circle.
" Examiner, Public Works Accounts.

Public Works (1899) Department.

CURRENT No. 7659

Order

From
The Examiner P.W. Accounts,
Madras TCM

Communicated to
the Supt. Engr., II Circle,
for information & guidance.

No. 1120 $\frac{A}{C}$

2. The instructions
in para 2 of the Examiner's
Office Note should be
carried out.

Dated 15th September 1899.

Received } 18-9-99
Registered }
Enclosures one Plans nil, 2 val
Spare copies. }
the file nil

SUBJECT.

Inspection Report of Superin-
tending Engineers Office by Depy
Examiner P.W. Accounts, — forward
with remarks. —

To
The Supt. Engr., II Circle
" Examiner, P.W. Accounts

5542 18/9/99
RD. 4/10

BACK PAPERS.

FURTHER PAPERS.

No.	Date.
2189 u	2-9-95
1156 u	27-4-91

No.	Date.

Report by Mr. J. E. Lacey, Deputy
Examiner of Accounts of an inspection
on the 4th September 1899 of the Accounts
of the Office of the Superintending Engineer
2nd Circle

Previous
Inspection

1. The Accounts were last inspected
on the 5th July 1895 by Mr. C. C. Swettenham
vide G. O. No. 2189 u dated 2nd September 1895

Circle
change

2. The circle since then has been
in charge of the following officers
(a) Major W. L. C. Baddley R. F. up to 18-9-1897
(b) W. C. de Morgan Esq., up to 27-11-1897
(c) J. E. Paul Esq., up to 2-1-1898
(d) J. Hannon Esq., up to 19-4-1898
(e) Major W. M. Ellis Esq., to date

Scope of
inspection

3. The cash Account was examined for
May 1899 and for 1898-99 generally, the
travelling allowance journals April to June
1899 as also most of the Service books.

Accounts

4. The only account is an imprest
cash book kept up in the old P. W. D.
Madras form No. M. 3. The Superintending
Engineer has an imprest of Rs. 100/-
and the Head Clerk a further sum of
Rs. 25/-

5. Corrections in the Cash book are
initialled by the Superintending
Engineer. There is the Certificate of
Count of Cash recorded at the
end of each month - the Superintending
Engineer simply signs the Cash book.
Vouchers not sent to Examiner are
cancelled by a stamp but the Pay
Orders are not initialled by the Superin-
tending Engineer and they are apparently
not seen by him -

Sums are received by Superintending Engineer
as imprest advances from Mellore Division
occasionally but are not credited in the
Cash book at time of receipt e.g.
Rs: 10/- paid by Mellore in October 1898
credited in Superintending Engineer's Cash
book in November 1898 at end of month.
Similarly Rs: 10/- paid in November 1898
only credited in Cash book for January 1899.

6. No account of this sum is
kept by the Head Clerk - advances
are made by him to the Camp Clerk
for tour charges and a receipt taken.
on return from tour, an account of

Cash book.

Head Clerk's
Imprest.

of the expenditure is rendered and the
amount recouped from the Superintending
Engineer's balance and included in
Cash book as Cash expenditure of
the Superintending Engineer. Under
these circumstances a separate imprest
is not needed and may be added to
the Superintending Engineer's imprest &
accounted for in his Cash book.

Contingent Bill

7. The rule in P.W.D. Code II. III. 176
is not complied with - The Contingent
Bill should only exhibit the
charges which are covered by re-
-compment of the imprest account
made during the month concerned
and not the total expenditure incurred
by Superintending Engineer during the
month.

Establishment Records.

8. The service books are in the
custody of the Head Clerk and are
kept in an office box under lock
and key - on an examination of
the service books the following points

were reduced

(a) 2. Service books were required to complete the records.

(1) M. Chalapati Rao Clerk recently transferred from Krishna Eastern Division - (Service book not yet received)

(2) Sheik Dura Peon (Service book not yet opened out)

(b). Land Statements are of old date and apparently not complete. The orders contained in rules 12 and 15 of the "Rules relating to the personal Conduct of Government Servants" require attention.

(c). Corrections in dates in Service books are not always initialed

(d). Column 7, signature of Subordinate not always taken C.S.R. Article 882.

(e). Opening page - Signature of employe and Head of Office not always dated. C.S.R. Article 878 (b).

(f). Acting allowance in column 5 in the case of L. Narraiah Swamy Draftman should be the rate of Acting

on return of

30

Service labels

Not Imprested

* P. Venkataswamy Naide
P. Seta Rao Puntulu

Acting allowance Rs: 20/- and not the amount actually received Rs: 11-5-6

(g). The record of finger prints were not recorded in P. Seta Rao's service book.

9. The present rules vide notes of P.W.D. No. 150 A may in future be followed, the transactions being more frequently checked by the Head Clerk.

Sd: J. E. Lacey

Deputy Examiner P.W.D. Accounts

14.9.99

To W. No. 1120 A dated 19th September 1899

Forwarded to Government for information.

2. The imprest of Rs: 25/- with the Head Clerk, referred to in para 6 is apparently given with the object of meeting advances to lascars on account of Railway fares. If this is so, a separate account of such advances and recoveries should be kept in the form issued with G.O No. 1156 dated 27th April 1891. These advances should not appear in the Superintending Engineer's cash book.