

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

8th November 1881, No. 2761 W.

General.
Establishment.

Read the following paper:—

No. 41. From D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 27th October 1881, No. 153 W.

I HAVE the honor to submit, for the orders of Government, Inspection Report on the Cuddapah Division Office of Mr. Godfrey, Deputy Examiner.

Paragraph 4.—The accounts should have been sent by the several Collectors with punctuality, failing which the Superintending Engineer should have been asked to use his influence to obtain their submission.

Paragraph 14.—The register of works has only lately been opened, and is apparently posted from such information as has been obtained from sub-divisional officers, which is quite incomplete. Unless the Executive Engineer insists on full information being sent from sub-divisions, it is impossible that the record of expenditure can be at all reliable. The time of his Accountant is frittered away by endeavouring to reconcile irreconcilable statements of expenditure; vouchers are not available for transmission with the monthly accounts, and thus accounts work gets into arrears in the divisional office.

Paragraph 17.—The Executive Engineer's careful consideration of these suggestions is desirable.

Paragraph 19.—The Superintending Engineer should take steps to submit these matters for the orders of Government.

Paragraph 20.—The tools and plant returns to end of September 1881 are now due. If the famine tools are with the Executive Engineer for safe custody only, it is not clear why this department should bear the cost of their carriage or preservation.

General.—The various other points commented on should have the attention of the Executive Engineer and procedure be corrected accordingly.

I do not consider that the Accountant is responsible for the incomplete state of the register of works, nor for the unsatisfactory state of the accounts of the division taken as a whole. During the past ten months three Accountants have been from time to time at Cuddapah. One was removed in February last because he was not able to carry on the work properly. His successor, who has been well spoken of by Mr. Nordmann, the late Executive Engineer, was there for nearly four months, but was frequently ill and had to be allowed leave under medical certificate. The present man joined at the end of June, and has practically had to rectify previous shortcomings. He has been given no useful assistance, and his position in the office has been subordinate to the Head Clerk, the result of which is that he is on bad terms with nearly the whole of the office hands, who, as a matter of policy, no doubt, take the Head Clerk's

side. He has been made to copy out accounts and papers, &c., connected with them, on the ground that they were so connected, and the clerks in the office have refused to assist him. The Head Clerk is in charge of the cash chest, but the Accountant has only now, since the inspection, been relieved of the posting of the cash book. The specifications of the duties of the several members of a divisional office have not been distributed in the office, and only within the past few days, after a search of two days, has the Head Clerk been able to produce them. For this state of things Mr. Nordmann is responsible. Inasmuch as authoritative instructions have been issued to Executive Officers regarding the position and duties of the members of their offices, it is incumbent on them not merely to accept them, but to uphold and enforce them, so long as they remain law. It is always difficult to find an Accountant willing to go to Cuddapah, as it has the reputation of being unhealthy, and if, when a man is posted there, he is to be subservient to the Head Clerk, and meet with but grudging assistance from others in the office, he cannot single-handed carry out his work properly.

MEMORANDUM of an Inspection by Mr. F. E. GODFREY, Deputy Examiner, Public Works Accounts, of the Office of the Executive Engineer, Cuddapah Division, on the 14th October 1881.

CAPTAIN JACKSON has been in charge of the division since 23rd August 1881, and the Accountant is Govindurajulu Naidu.

2. The accounts were last inspected by Captain Carey on the 15th January 1881.

3. The following statement shows the regular sub-divisions and the disbursers:—

Sub-Division.	Officer in charge.	Amount of Drawing Account.	Imprest Holders.	Amount of Imprest.
		RS.		RS.
Bellary	Conductor Jack ...	3,000	None	...
Kurnool	Overseer Dennehy in temporary charge.	2,000	P. Kristnama Charry Mahomed Jaffer Hoosain.	300 300
Cumbum	Supervisor E. A. French.	3,000	Mr. Dennehy ... Mr. Rebello ... T. Munisawmy Moodelliar.	200 200 100
Cuddapah	Captain Jackson ...	Divisional Office.	M. Raja Moodelliar .. Mr. Arbuthnot ... „ Pereira ... „ Lazarus...	200 200 200 100

In addition to the above there is the Anantapur or tank sub-division in charge of Conductor French, who has a drawing account of about Rs. 1,500.

4. The Collectors of Cuddapah, Kurnool, and Bellary are also so called imprest holders, but as a fact no proper accounts have as yet been rendered by them.

Collector of Cuddapah.—Sums amounting to Rs. 7,449 have been advanced, but no proper account has been rendered since April 1881. One account for Rs. 800 was received in September, but as it was incorrectly prepared, and the vouchers sent with it were in the vernacular, it was returned by the Executive Engineer. The Collector has promised to account for the expenditure on receipt of the necessary particulars from his subordinates.

Collector of Kurnool.—Rs. 752-8-9 have been advanced. The Collector rendered accounts for September, but as the vouchers were in the vernacular and the accounts were not correct, they were returned.

Collector of Bellary.—Rs. 200 were advanced in July 1881 for the purpose of repairing the Humpy ruins. No accounts have as yet been received.

As the rules for imprest accounts have not been observed in respect to these advances, the sums should be taken out of the Executive Engineer's cash balance and debited to Miscellaneous Advances, and the Collectors should be requested to account for the expenditure as soon as possible.

5. No certificates are entered in the sub-divisional cash books at the end of the month to the effect that cash has been actually counted and found correct.

6. Corrections in the sub-divisional cash books should be initialled by the sub-divisional officers, or by the Executive Engineer, if made in the divisional office.

7. As each entry in the divisional book is not initialled by the disbursing officer, it is necessary that at least the totals brought forward and carried over should be so attested.

8. The credits for sub-divisions are not first brought to debit in the divisional cash book. This should be done, and the amounts placed at disposal of sub-divisional officers should be charged to "transfers within division," the sub-divisional officers bringing their respective amounts to debit by a corresponding entry in their cash books.

9. The head clerk is in charge of the office chest and makes payments.

10. Salaries of establishments in the Cuddapah sub-division only are paid by divisional office cheques. The sub-divisional officers, Bellary, Kurnool, Cumbum and Anantapur pay themselves and the salaries of those under them. All establishments in the division should be paid by divisional office cheques.

11. The treasury pass books were not in the office at the time of the inspection, but the balance at the end of September was checked with the three Treasury officer's certificates and lists of unpaid cheques, and found correct.

12. The cash abstract book should be posted daily from the divisional cash book and from the sub-divisional cash books as soon as received.

13. It was observed that in the adjustment book, salaries of watchers of famine tools, Rs. 36, were adjusted to debit of miscellaneous advances as having been paid before audit. The amount was paid by Overseer Lazarus in ignorance of rules.

14. A register of works has been opened from 1st April 1881, and although neatly written up, it is not a reliable record of expenditure, progress of work, and liabilities, as the following remarks on two works taken as examples will show:—

"Constructing a Storeroom for the Royal Artillery at Bellary."—No works abstracts have been prepared, the entries having been made from nominal rolls of labor and from bills of contractors for materials supplied. In the absence of works abstracts it is impossible to say how much work has been done, what arrears are due, or how materials at site stand. From the manuscript nominal rolls (not in proper form) it is observed that Rs. 3-4-0 were paid in August for arrears of labor for the period 8th—11th July, but the register shows no arrears as due for July. The manuscript nominal rolls do not show measurements, and consequently it is not evident that measurements were made by the sub-divisional officer who made the payments.

"Repairing Erradigudiami Tank Bund and Shuice."—For this work nominal rolls have been prepared in the prescribed form and also a works abstract, but the entries in the latter have been very carelessly made. The measurements entered in the works abstract for July show 2,664 cubic feet of earth-work tamping to have been done in that month, whereas the entries on the nominal rolls attest to a part of the work having been done in May and June. The corresponding entries in the register of works are therefore incorrect.

In the case of important works, rates should be struck as soon as work has progressed sufficiently to allow of a reliable comparison being made between actual and estimated cost. No such rates are shown in the register.

15. The register of works did not bear any signs of having been examined by the Executive Engineer. It is very desirable that the Executive Engineer should at times satisfy himself as to the correctness in every respect of this important record.

16. No measurement books could be produced for the purpose of comparing quantities with those in the nominal rolls, &c. The Executive Engineer's attention was drawn to paragraph 1569 on the subject. It is very necessary that the Executive Engineer should compare from time to time the entries for quantities in these books with those in the contract certificates and nominal rolls, and both with check measurements.

17. The division, as at present constituted, is a very large one, and for this reason allowance must be made for the late arrival of sub-divisional accounts at head-quarters, but beyond this allowance for distance there should be no delay. As work is chiefly done by petty contract, there should not be much difficulty about getting the sub-divisional accounts on due dates. Contractors should be required to send in their accounts, and subordinates their measurement lists and nominal rolls, say, on the 10th of the month. These should be checked, bills prepared, or the petty contract schedule posted in sub-divisional offices on the 15th, on which date contractors should attend for payment, their acquittances being obtained on the petty contract schedule as a rule, and on separate receipts (Form No. M-16) as an exception. By adopting the same procedure between the 15th and 27th (after which date no payments for work should be made) the sub-divisional officers would have little to do to complete their accounts for submission to head-quarters by the 5th proximo.

18. The balance of stock as per monthly stock account current was Rs. 6,830-7-11 at the end of August; out of this Rs. 155-11-8 have been written off to profit and loss in September on account of the loss on the sale of the fuze by the Public Works Stores Division as sanctioned in G.O., No. 914 W., of 4th April 1881. The stock consists chiefly of house fittings. No stock books are kept up, and if the sale or transfer of the articles as ordered in the above Government Order are carried out, very little will be left to account for. Stock was last taken on 31st March.

19. G.O., No. 914 W., of 4th April 1881.—No definite information could be given as to what had been done with the house fittings, book value Rs. 2,005-12-11 in the Bellary District, or with the stores of the value of Rs. 1,545-7-1 ordered to be sold in the Kurnool District. As neither the Sub-Magistrate's Cutcherry at Bukkapatam nor the Cutcherry at Nandyál had been sanctioned, the Superintending Engineer had been addressed with a view to the sale of the doors and windows for the former (Rs. 2,621-4-4) and of the wood-work for the latter (Rs. 1,493-0-6). The loss on the sale of these it had been proposed to charge to profit and loss.

20. No register is kept of the tools and plant in the division. The half-yearly return sent to the Examiner is said to be the result of stock-taking. Tools are in charge of sub-divisional officers, who, however, do not keep daily returns, nor do they send to the Executive Engineer, as they should do, monthly returns of receipts and issues, from which the divisional register, when opened, should be written up every month.

A large quantity of famine tools have been taken over by the Executive Engineer from Civil Officers since 1879 for safe custody. A liability of about Rs. 600 has been incurred on account of the carriage of these tools, and the contractor to whom the amount is due has made a claim for payment. An estimate to cover this expenditure is being prepared for the Superintending Engineer's sanction.

21. A register of rentable buildings has been opened. The following arrears of rent have been long outstanding; all irrecoverable items should be written off with the Superintending Engineer's sanction:—

	RS.
Mr. Corry, from August to December 1879	20
„ Hammick, from October 1880 to April 1881	89
„ Thorburn, from January to August 1881	100
„ C. Howell for February 1880	5
Conductor Henderson, from July 1880 to May 1881	108

Rs. 97-3-1 were recovered from Mr. Thorburn in September.

22. In the miscellaneous advances schedule there is a long list of outstandings. Government have issued orders regarding the adjustment of these in G.O., No. 2068 W., of 20th August 1881. These orders are being carried out.

23. In the schedule of deposits (contributions) there is an item of Rs. 5,400 received from the Deputy Conservator of Forests in September 1879 for the forest bungalow at Nandyál. The estimate for this bungalow has been submitted for sanction. When sanctioned, the money will be utilized.

In this schedule there is also an item of Rs. 48-1-0 received from the Cuddapah Municipality in March 1880 as a contribution for the construction of drains. Orders have now been given to carry out the work, and it is expected that the money will be utilized at an early date.

24. In the schedule of deposits (ordinary) two items have been long outstanding—Rs. 25 since July 1877 and Rs. 30-1-10 since March 1880. These sums represent the value of tools lent to contractors and lost by them. If the contractors admit the liability, the deposit account should be cleared by credit to sales of tools and plant, and the articles lost should be written off the tools and plant return with the Superintending Engineer's sanction.

25. In the contractor's old ledger and the petty contract schedule there are numerous items of arrears due to contractors extending back to 1877. The Executive Engineer should be called upon to prepare a complete list of these, showing the reason why money has been withheld and the proposed adjustment in each case.

26. In the establishment schedule there are also several unadjusted items extending back to 1879. Steps are being taken to clear these off.

27. On the whole the accounts of the division cannot be said to be in a satisfactory state. The Accountant, Govindurajulu Naidu, has, however, only been in charge for about three months, and he cannot be held responsible for the present state of things. He seems to be intelligent and to understand his work, and has no doubt done his best to remedy previously existing defects, although, as in the case of the newly opened register of works, only with partial success.

(Signed) F. E. GODFREY,
Dy. Examiner of P. W. Accounts.

No. 42. ORDER THEREON, 8th November 1881, No. 2761 W.

COMMUNICATED to the Superintending Engineer, First Circle, who will direct the serious attention of the Executive Engineer to the various points and irregularities noticed by the examining officer.

2. The Collectors of Cuddapah, Kurnool, and Bellary will be called upon in the Revenue Department to expedite the submission of their accounts.

3. The Superintending Engineer will report on the subject of paragraphs 17, 19, and 20 of Mr. Godfrey's memorandum, and particularly on the remarks of the Examiner.

4. The state of affairs disclosed by this report is not creditable to Mr. Nordmann, the late Executive Engineer, to whom a copy of these Proceedings will be forwarded for information.

5. The antagonism between the Head Clerk and Accountant is a thing that should be very promptly checked by removing the party to blame.

6. The Government trust that matters will fall into better working order on the formation of the new divisions.

(True Extract.)

(Signed) R. H. SANKEY, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, Third Circle.
„ Examiner of Public Works Accounts.
„ Revenue Department.
To K. F. Nordmann, Esq.

Exd. S. T. Austin.
Spare Copies



GENERAL
ESTABLISHMENT.

Gobt. of (1881) Madras.
PUBLIC WORKS.

To

THE SUPERINTENDING ENGINEER,
THIRD CIRCLE,
&c., &c., &c.

Dated November, 8th.

Issued

Recd.

Encl.

G. O., 8th November 1881, No. 2761 W.

NOVEMBER.
Nos. 41-42.

Inspection Report of the Cuddapah Divisional Office.—The — of the Examiner of Public Works Accounts communicated to the Superintending Engineer, Third Circle, with remarks.



Proceedings of the Board of Revenue,

Dated 23rd December 1881.

No. 11047 Miscellaneous.

READ the following: —

574.
From W. H. Glenary Esquire
Collector of Thiruvannamalai

L

C. A. Galton Esquire
Secretary to the
Board of Revenue

Sir,

Madras

Adverting to para 2 of
G.O. No. 2761 W dated 8th November
1881 P.W.D. communicated with
Board's Proceedings No. 3063 dated
5th Instant, calling upon me
to expedite the submission
of

of accounts to the D. P. W.
for amounts advanced for
minor Irrigation works, I have
the honor to say that vouchers
for amounts actually spent
and Treasury receipts for amounts
refunded into the Treasury were
furnished by me to the Executive
Engineer, Luddapah Division,
with my letter No. 1266 dated
13th September 1887. The executive
Engineer, however, returned
them both for retransmission
in the prescribed forms (vide
his letter No. 2088 dated 24 Sept.)
but, at the same time, failed
to supply me with the form
in which he wished the receipt
to

to be. I therefore, applied to him
for the form in my letter No. 1379
dated 11th October but it has not
been supplied to me as yet.

To save further delay, however,
I retransmitted to him with
my letter No. 1538 dated 14th Nov
the vouchers in the form sup-
plied by him and receipts I
had originally forwarded to
him explaining that I was
constrained to retransmit
the latter as he had not sent
me the proper form.

2. The Treasury receipts not
having been again returned, it
is presumed that they have been
accepted.

Thurnool Collector's
office dated 19th
December, 1887

I have &c
/signed/ W. H. Glenney
Collector

Submitted

Submitted for the informa-
tion of Government.

/ True copy & extract

March 1 / 72

L. J. Allen
Secretary.

To
The Secretary to Government
Revenue Department.

copied by Graham Newthger

Q 25 Novemb/81 N 31.09 etc.
17 Decemb 36.6

Mis. No. 148.

Transferred to the

P. W. Dept.

For Mr. George Master
16 Jan 82
Secretary to Govt.

N^o 169 Waf 23 Jan 82

Recorded.

18.1.82

govt waf 8-11-81

To
The S. E. Circle.

Examiner W. A. C. S.
recd 23-1-82.

Circ 18.1.82

Rev. 1881. Departt
Board of Rev.
Proceedings of the Court of Wards,
MADRAS.

No 7227.

To
The Secretary to Government
Revenue Department.

Dated 23rd Decembe 1881

Despatched

Received 26

Recd. 18 Jan 82

Mis. No. 11,047

Re N^o 169 Waf 23 Jan 82.
SUBJECT.

Submitting Govt letter from
C. R. of Kurnool regarding
alleged delay in submission
of accounts to the D. P. W. for
amounts advanced for minor
irrigation works.

Encl. in Receipt Reg
Trust
W. A. C. S.