

- (1) பக்கங்களின் எண்ணிக்கை 18
(2) புதுக்கித் திருப்பிய நாள் 8/38
(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 6/38

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P. W. துறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	<u>2237 W</u>	அச்சகம் பலவகை
நாள் :	<u>11.9.1884</u>	<u>198</u>

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

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GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from D. C. GORDON, Esq., Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 27th August 1884, No. 57 W.:—

I have the honor to submit for information and orders of Government notes by Mr. Rainier, Deputy Examiner, of his inspection of the office of the Kurnool Canal division.

Paragraph 2. There is no excuse for the state of things here described. No cheque should be drawn until it is required to be paid away, and no payments should be made without receipts being at once forthcoming, for cases provided for in Code paragraphs 1912 and 2095 should be very exceptional.

Paragraph 3. The saving in clerical work which would result from entering imprest expenditure in abstract, instead of at length, in the cash book was pointed out in last report, but seems to be unheeded, as also the instructions regarding the disposal entries on the imprest cash books.

Paragraph 5. In last report it was noticed that deficient information in the initial accounts prevented the true state of actual value of work done being shown in work abstracts. From the remarks in the present notes, it is not easy to understand how the division can submit works accounts which are other than supposititious, since no allocation of labor, or of materials received and used up, seems to reach the divisional office in anything like a regular or systematic manner. If the sub-divisional clerks are still ignorant of their duties, it is surely the more necessary that the sub-divisional officers should make some attempt at putting them in the way of getting things correct.

Paragraph 6. This matter has been separately referred to Government.

Paragraph 8. This matter has been since arranged after reference to the Executive Engineer.

Paragraph 10. The system is somewhat novel, and could not possibly be upheld if any extensive or numerous orders were carried out in the shops. Whether it should be continued, seeing the trifling amount involved, is for the Superintending Engineer to decide.

2. I do not consider the state of the accounts at all satisfactory. The points referred to in the last inspection report have had little or no attention, and the excuse that the clerks and staff taken on from the office of the Irrigation and Canal Company were new to our system of accounts and work cannot now be pleaded. The accountant cannot possibly get his work done properly with the very imperfect data supplied, and, no doubt, is caused considerable extra labor in attempting the reconciliation of a previous with a current series of initial accounts.

ENCLOSURE.

Notes of inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, of the office of the Kurnool Canal Division, on the 20th August 1884.

Captain A. W. Smart, R.E., the Executive Engineer, and T. Condiah Chetty, the Accountant, were present. The office was last inspected on the 1st October 1883 (*vide* papers printed with G.O., No. 2960 W., dated 18th October 1883).

2. There are the same sub-divisions as last reported, the upper and central being under Muhammad Kazim Sâhib Bahâdur and Mr. Supervisor Dennehy respectively. The cash books these sub-divisional officers submit are usually very imperfect; they are seldom supported by vouchers, and though there was noticed an occasional delay in making payment of a cheque to a contractor, the date of such payment could only be discovered from the contractor's receipt, the date of drawing the cheque being entered in the cash book instead of the date of its payment. It is important that no cheque should be entered in the cash book till it has actually been paid away.

3. The *imprest accounts* are not transcribed, as regards expenditure, into the cash books in abstract only, as suggested at paragraph 3 of last report, but the entire detail is still entered. The date and manner of disposal should also invariably be stated. They are otherwise in order.

4. The Executive Engineer's Drawing Account balance on 31st July 1884 was proved correct. The divisional cash book was found well kept and audited, but miscellaneous receipts are a long time retained before payment into the treasury, and the practice of utilising such receipts for every-day payments should be at once discontinued. In fact Code paragraph 1891 requires attention.

5. The work accounts are not based on any sufficient information, for there are no ten-day reports in use or anything to take their place. Materials put into works are sometimes heard of in correspondence, and materials received come to notice very often through the bills for payment for them, and there is perhaps a list made sometimes of the materials supposed to be at site of the work, but no regular account of materials, or of the allocation of labor, comes up in the authorised ten-day report form, and consequently the work abstract and the register of works account of any work are merely suppositions. This is said to be entirely owing to the fact that the sub-divisional office clerks are quite ignorant of what is wanted, in which case the sooner they are replaced by trained men, and taught what is necessary, the better for the accuracy and for the reality of the accounts of works, for it cannot be too strongly urged that meanwhile there are no means of charging off the materials expended on works, and the materials at site balance of any work goes on month by month mysteriously increasing, though in reality there may be no materials left at site.

6. The payment of the sub-divisional staff from the Executive Engineer's office, in accordance with Code paragraph 497, is said by the Executive Engineer to be difficult, and the present practice of paying from sub-divisional offices is defended on the grounds that the codal plan must needs involve a delay in payment of some men of as much as ten days, and that it would give no more security against loss or fraud than there is at present. The chief objection to the present plan is the work it throws on the sub-divisional writers, and the apparent inconsistency of it at present is, that whereas these writers now prepare about twelve acquittance rolls in each sub-division, besides, of course, many other documents, they cannot prepare the ten-day reports of a few works, a job of comparatively small difficulty one would think.

7. Stock is sanctioned for Rs. 7,000, but there is only about Rs. 5,232 worth of stock in the division, and this is principally timber. The storekeeper keeps his registers neatly; the monthly abstract of issues (M. 10) is supplemented by a manuscript statement of all issues during the month, which statement is a mere fragment of the old system of accounts under the Company, and is no longer of use.

8. Telegrams to get on to the Government Telegraph wire at Kurnool, for transmission to Madras, etc., have had to be sent from Nandyâl and other places on the canal by the canal wire to care of the Executive Engineer; in most cases money for such transmission has accompanied the messages, but there are one or two items still recoverable on this account from the Chief Storekeeper of the Bellary-Kistna Railway and others. Prepayment should be insisted on.

9. The register of lands is still under preparation.

10. The workshops jobs are estimated for as regards labor by the indenting party, and such estimates are approved by the sub-divisional officer concerned; the jobs are then made over to the contractor for workshops jobs, who arranges for his own labor and makes what profit he can from it, but he is supplied with the necessary materials. The workshops do about Rs. 100 to Rs. 150 worth of work per month.

11. The accountant has two men to assist him in the accounts work, but he considers himself insufficiently supported as regards the sub-divisional officers' accounts, and it is certain that until their regular rendering of the prescribed forms and vouchers is insisted on, the accountant will be utterly helpless to keep the accounts for the Executive Engineer as they should be kept.

12. There are several works begun without sanctioned estimates.

ORDER—dated 11th September 1884, No. 2237 W., Public Works.

Communicated to the Superintending Engineer, III Circle, whose particular attention is drawn to the matters requiring rectification in the Kurnool Canal division.

2. The question as regards payment of the salaries of sub-divisional establishment has been separately disposed of.

(True Extract.)

Major, R.E.,
Under Secy. to Govt., P.W.D.

To the Superintending Engineer, III Circle.
" Examiner, Public Works Accounts.
" Chief Engineer for Irrigation.

Exd. L. E. Passaigne.
Spare Copies

GENERAL
ACCOUNT.

Govt. of (1884) Madras.
PUBLIC WORKS.

Dated September, 11th.

Recd.

Encl.

G.O., 11th Sept. 1884, No. 2237 W.

SEPTEMBER.

Inspection

Orders on the notes of an — of the
Kurnool Canal division office submitted by
the Examiner, Public Works Accounts.

18TH OCTOBER 1883, No. 2960 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from D. C. GORDON, Esq., Examiner of Public Works
Accounts, to the Secretary to Government, Public Works Department, dated
Madras, 9th October 1883, No. 118 W. :—

I have the honor to submit, for information and orders of Government, notes by
Mr. Volkers, Assistant Examiner, of his inspection of the office of the Kurnool canal
division.

2. The Executive Engineer should take early steps to obtain correct ten-day
reports, especially in regard to the proper exhibition of the materials account. It is
clear that if materials are charged to sub-heads of work on which they have not been
used up, rates must be wholly unreliable.

3. The office is in good order ; the points noticed in the report should have Execu-
tive Engineer's attention.

ENCLOSURE.

Notes of Inspection by R. C. F. VOLKERS, Esq., Assistant Examiner of Public Works
Accounts, of the Office of the Executive Engineer, Kurnool Canal Division, on the 1st Oct. 1883.

The Executive Engineer is Captain A. W. Smart, R.E., and the Accountant T. Condiah
Chetty. The office was last inspected on the 10th February 1883 (*vide* G.O., No. 585 W., dated
22nd February 1883).

2. There are three sub-divisions, viz. :—

The *upper*, under the direct charge of the Executive Engineer, who is in account with
two imprest-holders with imprests aggregating Rs. 1,050.

The *central*, in charge of Mahomed Kasim Sahib Bahadur, Honorary Assistant Engineer,
who draws against the Executive Engineer's credit in the treasury, and under whom
there are two imprest-holders with imprests aggregating Rs. 400.

The *lower*, in charge of Mr. J. H. Medlicott, Assistant Engineer, who also draws against
the Executive Engineer's credit in the treasury, and under whom there are two
imprest-holders with imprests aggregating Rs. 300.

3. The divisional cash-book is now correctly kept up, the initials of the Executive Engineer
being attached to the totals "brought forward" and "carried over" and to corrections. The
accountant also initials each completed page. The imprest cash-books filed in the divisional
office are in order. The manner of recoupment and the number and date of the cheque, where
recoupment is made by cheque, either in whole or in part, should be entered on the imprest
account at the time of disposal (*vide* Note 5 on Standard Form No. M 2). Sub-divisional cash-
books are in order ; expenditure incurred by imprest-holders is detailed in the sub-divisional cash-
books, and imprest accounts are therefore not rendered to the divisional office. It would save
labor in sub-divisional offices if such charges were entered in *abstract* only, the imprest accounts
being submitted with the sub-divisional cash-books as vouchers. Sub-divisional officers pay
their own salaries and those of the establishment under them, in order to prevent delay in the
disbursement of salaries. This is contrary to code paragraph 497.

4. Work abstracts are prepared in the divisional office and are in fair order, but until sub-divisional officers submit ten-day reports complete in all respects, and by due date, they will not always represent the true state of the *actual* value of work done on *each* sub-head of work. As regards labor, there does not appear to be much difficulty in the preparation of ten-day reports, but hardly any attempt whatever is made to keep up the materials accounts, and the consequence is that purchases of materials and issues from stock are allocated *direct*, in the work abstract, to the sub-head of work for which they were obtained, regardless of whether they have actually been put into the work or remain at site unused. The matter is receiving the Executive Engineer's attention. He proposes to bring the sub-divisional clerks by turns into the divisional office as early as possible, in order to give them thorough instructions in the preparation of initial accounts.

5. The register of works is up to date for all works.

6. The stock accounts are in good order. The balance at debit of stock is Rs. 4,932, and more of the late Company's stores will be brought on to the books shortly. The reserve limit has recently been fixed by Government at Rs. 7,000.

7. The half-yearly register of stock and balance return of tools and plant are kept up in the divisional office for the upper sub-division only. There is no objection to this being done in the case of tools and plant, if the original balance returns of sub-divisions are submitted to the Examiner in lieu of a consolidated return for the whole division (code paragraph 2230); but for stock the register should be kept up for the *whole* division, the balance at the end of the half-year being checked by, and the entries in column actual as counted obtained from, the balance returns submitted by sub-divisional officers (code paragraph 2226).

8. Service books have been opened out for permanent non-gazetted servants of Government with a few exceptions, regarding which sub-divisional officers have been addressed.

9. A rate-book is under preparation.

10. All other books and accounts are in order and up to date.

11. With reference to the last report:—

Para. 5.—The deficiency of Rs. 80 has since been recovered from the responsible person under the orders of the Superintending Engineer.

Para. 11.—The list of stock articles taken over has been submitted.

Paras. 12, 13 and 14.—The items have been adjusted with the exception of security deposits, &c., refundable.

Para. 15.—The register of buildings has been completed.

Para. 16.—The register will be put in hand when the lands have been demarcated.

Para. 17.—The list has been submitted.

Para. 21.—The stationery referred to is now issued on indent only.

12. The office is on the whole in good order.

5th October 1883.

ORDER—dated 18th October 1883, No. 2960 W., Public Works.

Communicated to the Superintending Engineer, Third Circle, for the information and guidance of the Executive Engineer, Kurnool canal division.

2. The report is satisfactory.

(True Extract.)

(Signed) J. SHAW-STEWART, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, Third Circle.
„ Examiner, Public Works Accounts.

Exd. A. Aubert.

Spare Copies

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GENERAL.
ACCOUNT.

Govt. of (1883) Madras.

PUBLIC WORKS.

Dated October, 18th.

Recd.

Encl.

G.O., 18th Oct. 1883, No. 2960 W.

OCTOBER.

Inspection

Passing orders on the notes of — of the
Kurnool canal division office by the Assis-
tant Examiner, Public Works Accounts.

From

THE EXAMINER,

PUBLIC WORKS ACCOUNTS,

MADRAS,

To

The Secretary to Government,

Public Works Department,

Madras,

27th August

1884.

Sir,

I have the honor to submit for information and orders of Government notes by Mr. Rainier, Dy. Examiner, of his inspection of the Office of the Kurnool Canal Division.

Para 2. There is no excuse for the state of things here described. No cheque should be drawn until it is required to be paid away, and no payments should be made without receipts being at once forthcoming, for cases provided for in Code paras 1912 and 2095 should be very exceptional.

Para 3. The saving in clerical work which would result from entering Imprest Expenditure in abstract, instead of at length, in the Cash Book was pointed out in last report but seems to be unheeded, as also the instructions regarding the disposal entries on the Imprest Cash Books.

Para 5. In last report it was noticed that deficient information in the initial Accounts prevented the true state of actual value of work done being shown in Work Abstracts. From the remarks in the present notes, it is not easy to understand how the Division can submit Works Accounts which are other than suppositions, since no allocation of labor, or of materials received and used up, seems to reach the Divisional Office in anything like a regular or systematic manner. If the Sub-Divisional clerks are still ignorant of their duties, it is surely the more necessary that the Sub-Divisional

Officers should make some attempt at putting them in the way of getting things correct.

Para 6. This matter has been separately referred to Government.

Para 8. This matter has been since arranged after reference to the Executive Engineer.

Para 10. The system is somewhat novel, and could not possibly be upheld if any extensive or numerous orders were carried out in the shops. Whether it should be continued seeing the trifling amount involved is for the Superintending Engineer to decide.

2. I do not consider the state of the Accounts at all satisfactory. The points referred to in the last Inspection Report have had little or no attention, and the excuse that the clerks and staff taken on from the office of the Irrigation and Canal Company were new to our system of Accounts and work cannot now be pleaded. The Accountant cannot possibly get his work done properly with the very imperfect data supplied, and, no doubt, is caused considerable extra labor in attempting the reconciliation of a previous with a current series of initial Accounts.

I have the honor to be,

Sir,

Your Most Obedient Servant.

P. L. London

Examiner P. W. Accounts.

P.P. 27/8

Enclosure
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Notes of inspection by H. Rainier Esquire, Dy. Examiner P. W. Accounts of the Office of the Kurnool Canal Division, on the 20th. August 1884.

Captain A. W. Smart R. E., the Executive Engineer and T. Condiah Chetty, the Accountant were present. The Office was last inspected on the 1st. October 1883 vide papers printed with G. O. No. 3960 W. dated 18th. October 1883.

2. There are the same Sub-Divisions as last reported, the Upper and Central being under Mahomed Quasim Sahib Bahadur and Mr. Supervisor Dennehy respectively; the Cash Books these Sub Divisional Officers submit are usually very imperfect, they are seldom supported by vouchers, and though there was noticed an occasional delay in making payment of a cheque to a Contractor, the date of such payment could only be discovered from the Contractors receipt, the date of drawing the cheque being entered in the Cash Book, instead of the date of its payment; it is important that no cheque should be entered in the Cash Book till it has actually been paid away.

3. The Imprest Accounts are not transcribed as regards expenditure, into the Cash Books, in abstract only, as suggested at para 3 of last report, but the entire detail is still entered. The date and manner of disposal should also invariably be stated. They are otherwise in order.

4. The Executive Engineer's drawing Account Balance on 31st. July 1884 was proved correct. The Divisional Cash Book was found well kept and audited, but Miscellaneous

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Receipts are a long time retained before payment into the Treasury and the practice of utilizing such receipts for every day payments, should be at once discontinued. In fact Code para 1891 requires attention.

5. The Work Accounts are not based on any sufficient information - for there are no ten-day reports in use or anything to take their place. Materials put into works are sometimes heard of in correspondence, and materials received come to notice very often through the bills for payment for them - and there is perhaps a list made sometimes of the materials supposed to be at site of the work, but no regular Account of Materials, or of the allocation of labor, comes up in the authorized ten day report form, and consequently the work Abstract and the Register of Works Account of any work are merely ^{suppositions} ~~assumptions~~. This is said to be entirely owing to the fact that the Sub-Divisional Office clerks are quite ignorant of what is wanted, in which case the sooner they are replaced by trained men and taught what is necessary, the better for the accuracy and for the reality of the Accounts of works for it cannot be too strongly urged that meanwhile there ^{are} ~~is~~ no means of charging off the materials expended on works, and the Materials at site balance of any work goes on month by month mysteriously increasing, ^{so in reality there may be no Materials left at site}.

6. The payment of the Sub Divisional Staff from the Executive Engineers Office in accordance with Code para 497, is said by the Executive Engineer to be difficult, and the present practice of paying from Sub Divisional Office is

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defended on the grounds that the Codal plan must needs involve a delay in payment of some men, of as much as ten days, and that it would give no more security against loss or fraud than there is at present. The chief objection to the present plan is the work it throws on the Sub-Divisional writers, and the apparent inconsistency of it at present is, that whereas these writers now prepare about 12 acquittance rolls in each Sub-Division ^{of some many} besides other documents - they cannot prepare the ten day reports of a few works, a job of ^{comparatively small} ~~less~~ difficulty, one would think.

7. Stock is sanctioned for Rs. 7,000, but there is only about Rs. 5,232 worth of stock in the Division, and this is principally timber. The Storekeeper keeps his Registers neatly, the monthly Abstract of Issues (M.I.O) is supplemented by a manuscript statement of all issues during the month which statement is a mere fragment of the old system of Accounts under the Company, and is no longer of use.

8. Telegrams to get on to the Government Telegraph Wire at Kurnool, for transmission to Madras etc. have had to be sent from Nundial and other places on the Canal by the Canal Wire to care of the Executive Engineer: in most cases money for such transmission has accompanied the messages but there are one or two items still recoverable on this account from the Chief Storekeeper of the Bellary Kistna Railway and others. Prepayment should be insisted on.

9. The Register of Land is still under preparation.

10. The Workshops jobs are estimated for as regards

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labor by the indenting party, and such Estimates are
approved by the Sub-Divisional Officer concerned; the jobs
are then made over to the Contractor for Workshops jobs, who
arranges for his own labor and makes what profit he can from
it - but he is supplied with the necessary materials.
The Workshops do about Rs.100 to Rs.150 worth of work per
month.

11. The Accountant has two men to assist him in the
Accounts Work, but he considers himself insufficiently
supported as regards the Sub Divisional Officers' Accounts,
and it is certain that until their regular rendering of
the prescribed forms and vouchers is insisted on the
Accountant will be utterly helpless to keep the Accounts
for the Executive Engineer as they should be kept.

12. There are several works begun without sanctioned
Estimates.

Madras
23 August 1884.

P. W. Accountant
By. Examiner P.W. Accountant.

27/8

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G.G. No 2960 W 27-10-83

Recd

Accepted 11/11/84

Communicated
to the Supty Engr
III Circle whose
particular attention
is drawn to the
matters requiring
rectification in
the Kurnool Canal
division.

From,
The Examiner P.W. Accounts,
Madras,
To,
The Secretary to Government,
P.W. Department.

Dated 27th August 1904.
Recd.

2. The question as
regards payment of
the salaries of sub-
divisional establishment
has been separately
disposed of

Cy.

4.9.84

W.

8.9.84

Sd/- III Circle

Sd/- P.W. Accty
Ch. Engr for Engr

4.9.84, 10/10/9

Encls. 1.

Notes of inspection of the
Office of the Kurnool Canal Divi-
sion by Mr. H. Rainier Dy. Examiner.
Forwards with remarks

Wittender

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G.O. 1884

PRINTING WORKS.

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17 Sept 223/17

Inspection

Orders on the notes
of the

of the Railroad
Canal Division

Office ^{submitted} by the Ex.
Mr. A. C. B.

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