

No. 3384 L.

FROM

THE SUPERINTENDING ENGINEER

FIRST CIRCLE.

TO

THE CHIEF ENGINEER

*Thru the Examiner
P. W. Accounts*

*P. W. Department
FOR IRRIGATION.*

DOWLAISHWERAM, 16th November 1886
Wcept 21-11-86.

SIR,

Referring to G.O. No. 2141 W. dated
26th August 1886 passing orders on the Pro-
vincial Statement of objectionable items
"Supplemental" for the month of March/86
I have the honor to state as follows:-

Item 1[✓] — An estimate was sanctioned vide Re-
gister No. 55 in this Office Return of
sanctioned estimates for July 1886.

Do 2[✓] — Do not call for any remark.

Do 3[✓] — The Ex Engineer states that all items
outstanding on account of materials
✓ have been adjusted in the Division-
al accounts for September & October
1886.

I have the honor to be,
Sir,
your most obedient S.

C. P. W. 16

Sup. & Eng. 1st Circle.

2141 v 26.8.86.
666 v 13.3.86



Indorsement No. 438. P.W.
dated 2nd December 1886.

Forwarded to the
Chief Engineer P.W.
Department with
the remark that the
objections in question
have since been
removed.

At Ramon.

By: Examiner
For Examiner P.W. Dept
Madras

4/12/86 No. 3241 W. A. / 8th Dec 86

Recorded.

Recorded.

7.12.86

From P.W.C. No. 9543

The Supr Engineer

7th Dec 86

To

The Chief Engineer

P.W. Dept.

Thro Examiner

P.W. Accounts

Dated 16 3 Nov 86.

Dispt 21

By 6.12.86

No. 3384.L.

No. 3241 W. A. / 8th Dec 86

Provl. Statement of

objectionable items

"Supplemental" for

March 86 - Furnishes

explanation regarding

Certain items in

the —

With Order

13TH MARCH 1886, No. 666 W., PUBLIC WORKS.

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, 11th March 1886, No. 129 W.:—

I have the honor to forward, for information and orders of Government, notes by Mr. Heaven, Deputy Examiner, of his inspection of the office of the Godavari Central division.

2. There is no reason why vouchers (paragraph 3) should not accompany the sub-divisional cash-books. Work abstracts can be prepared during the month for periods which, as regards initial accounts, could be made to suit the dates on which the cash-books are sent forward (see paragraph 5 of last report). It is evident their preparation is considerably delayed, resulting of course in delay in the submission of the divisional accounts, and the resort to some device to try to meet punctuality (paragraph 7) probably at the cost of correctness, entailing numerous and lengthy references through audit notes (paragraph 12), and so, in the end, hampering the office, which has already very heavy work (paragraph 7, clause f) and apparently needs more establishment (see paragraph 10 of last report).

3. The Executive Engineer's attention is required to code paragraph 2277-A. Any refusal on the part of the treasury to grant a remittance transfer receipt should have been referred to this office (paragraph 3). The unnecessary labor in detailing instead of abstracting in cash-books the imprest expenditure was pointed out in last report. The Superintending Engineer's consideration is necessary to the possibility of reducing or abolishing some imprests (paragraph 4).

4. The Executive Engineer's attention is necessary to paragraphs 5 and 6, to the delays referred to in paragraph 7, clauses (b), (c), (d), the want of records of measurements in the divisional office, clause (e), also to paragraph 10.

5. The accountant has not been energetic enough, apparently, in disposing of references on accounts and disallowance lists (though these disallowance lists could probably be more readily disposed of by the Executive Engineer than by the accountant), but considering the remarks made in paragraph 2 above, I think there is some excuse for him.

ENCLOSURE.

NOTES of inspection by F. G. HEAVEN, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Godavari Central division, on the 20th and 22nd February 1886.

W. Jopp, Esq., is the Executive Engineer, and S. Bhagyanadha Pillay, the accountant. The last inspection by an Accounts officer was on the 26th and 27th January 1885 (vide G.O., No. 326 W., dated 12th February 1885).

2. The disbursers are—

(a) The Executive Engineer, drawing on (1) Cocanada húzúr treasury, (2) Amalapuram, and (3) Rajahmundry sub-treasuries.

(b) W. Knowles, Esq., Assistant Engineer, Western sub-division,

(c) Mr. E. Taylor, Supervisor, in charge Eastern sub-division, both of whom draw only on Amalapuram sub-treasury.

The balance of drawing account at the end of January 1886 was proved correct.

3. Cash accounts are all in good order; the divisional cash-book is neat, and audit of vouchers seems efficient: it was noticed that in several cases payments have been made by money-orders, commission being charged to office contingencies: the treasury officer, Cocanada, refused to grant a remittance transfer receipt for payment of salary due to an overseer transferred to Local Funds, but this ruling surely cannot apply to articles purchased from Vest and Company, Madras, for office use. Sub-divisional cash extracts are submitted twice monthly with fair punctuality, but vouchers do not accompany them, being retained for preparation of work abstracts in sub-divisional offices. The adjustment and cash abstract books are neat; book transactions are heavy, as nearly all materials are supplied by the Eastern division.

4. Imprests are held by the following—

Western sub-division—

Sergeant S. Hearne, Supervisor	...	...	...	RS.
A. Vedagiri Mudaliyar, Temporary Upper Subordinate	...	...	...	200
D. Mamayya, Sub-overseer	...	...	...	200
R. V. Rangayya, Delta Superintendent	...	...	...	50
G. Venkayya, Cashier	...	...	...	300
	...	...	...	400

Eastern Sub-division—

T. Govindraju Pillay, Temporary Upper Subordinate	...	...	...	50
T. N. Rajaram Rao, Overseer	...	...	...	200
G. Venkayya, Cashier	...	...	...	600

They are properly abstracted and the manner of recoupment noted, but they are copied in full in sub-divisional cash-books, which gives unnecessary labor (see paragraph 2 of Examiner's covering letter with last report). That of Vedagiri Mudaliyar, opened on the 21st December 1885, had not been recouped to end of January 1886, so its necessity is not apparent. The cashier should properly speaking not have an imprest, but should make payments from cash handed over by sub-divisional officers with bills, &c., to be paid.

5. Budget registers are maintained, but are not quite correctly kept; modifications in grants are entered by crossing out the original allotment and entering the new one, instead of entering increases and decreases in black or red as the case may be: the state of grant on the 10th of each month is thus not clearly brought out. Discrepancies advised by the central office are correctly dealt with.

6. No register of liabilities is kept; this is very necessary to ensure funds being provided for indents on workshops and quarries.

7. *Work accounts.*—The work register is extremely neat, and is always examined by the Executive Engineer before signing the monthly accounts; work abstracts are prepared in sub-divisional offices, and are not usually received in divisional office till long after due time, e.g., those for December 1885 were sent by Western sub-division on 14th January and by Eastern sub-division on 21st January, and for January 1886 by Western sub-division on 12th February and by Eastern sub-division on 8th February. This, of course, prevents the punctual submission of accounts to the central office. The Executive Engineer has repeatedly urged punctuality on the sub-divisional officers, but owing to deaths, sickness, short-handedness, and constant changes in establishment, it has not yet been attained. The Executive Engineer very properly refuses to countenance an accountant's trial abstract as a substitute for work register in preparing schedules of expenditure.

The following points were noticed in examining work abstracts for March 1885:—

- Rest-house at Anampalle.*—Bills made on 27th January and 14th February not paid till March; a receipt for Rs. 23-7-0 not stamped; this was noticed in divisional office, but the voucher was not returned for necessary action; receipts not properly completed as regards date.
- Gunnaram aqueduct improvements.*—Maistry, for 21st to 31st January, paid on 3rd March. Muster roll, 8th to 17th February, paid 4th March.
- Receipts of materials from Dowlaishwaram shown by subordinates are not usually taken in the same month, as the transfer debit is not received from Eastern division. This point was noticed in the notes on that division.
- Labor employed is often not brought into part I of work abstract for the same month; this should be insisted on.
- Piece-work vouchers are not supported by measurement sheets; nor are measurement books filed in divisional office. The Executive Engineer states, however, that he invariably checks a proportion of all measurements not checked by an Assistant Engineer.
- The normal cost system has not been adopted, as the Executive Engineer considers that it would deprive him of efficient check over expenditure; in fact even for minor works, initial accounts are kept by sub-heads.

8. There is no stock in the division: two small manufacturing operations, bricks and surkhi, have been debited to stock, but will be written back to the work for which the materials are intended.

9. Tools and plant accounts are kept by the store-keeper at Gunnaram, whose books should have been, but were not, available for inspection.

10. *Miscellaneous advances.*—A good many material bills are debited to this head, pending verification; it would be better to debit them at once to the works concerned, as if wrong a write-back can at any time be made.

Salary of Sanjeva Row, temporary clerk.—This appointment expired in December 1884, and the application for his continued employment was delayed in the Superintending Engineer's office. The man is since dead, and orders of Government are awaited to adjust the item.

11. Deposits, service books, register of buildings, call for no remark.

12. The work of the office is well done, but there has been great delay in furnishing the central office with work vouchers, divisional objectionable items statements, and replies to audit notes and disallowance lists. The accountant explains the delay in work vouchers and objectionable items statements by saying that the accounts are sent to the Executive Engineer for signature before these documents are prepared; and that the Executive Engineer retains the work register with him in camp: it was explained that work vouchers should be prepared before the work register leaves the office, and this will be done in future. If the Executive Engineer would take advantage of the Government of India circular printed with G.O., No. 2650 W., dated 7th November 1885, some delay would be saved. With regard to audit notes and disallowance lists some blame must be considered to attach to the accountant; the audit notes for August and October 1885 were despatched on the 18th and 21st February 1886; those on the half-yearly returns of tools and plant for March and September 1885 have not yet been disposed of: the former was received in divisional office on 16th August, and was not sent to the store-keeper for explanation till 15th November; it was received back from him in December 1885 and has been detained two months since. Disallowance lists received 23rd June, 1st August, and 16th August, have not yet been disposed of, but the accountant promises to dispose of them at once. It must be said for him that the work of the division is heavy for the staff employed; the expenditure during 1884-85 was Rs. 3,14,000 against Rs. 3,48,000 in the Godavari Eastern division with seven sub-divisions, and nearly twice as many hands in the divisional office; and the Superintending Engineer in his inspection recommended an extra clerk, who is to be applied for from 1st April 1886.

The accountant is highly spoken of by the Executive Engineer, who states that the office has usually to be kept working on all Sundays and holidays.

ORDER—dated 13th March 1886, No. 666 W., Public Works.

Communicated to the Superintending Engineer, I Circle, for the information and guidance of the Executive Engineer, Godavari Central division.

2. The attention of the Superintending Engineer and the Executive Engineer is drawn to the various matters enumerated by the Examiner.

3. The report may be considered satisfactory; but the delay in the disposal of references on accounts and disallowance lists requires attention.

(True Extract.)

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

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

Exd. E. Fernandez.

Spare Copies

GENERAL.
ACCOUNT.

Gobt. of {1886} Madras.
PUBLIC WORKS.

Dated March, 13th.

Recd.

Encl.

G.O., 13th Mar. 1886, No. 666 W.

MARCH.

Notes of Inspection

The — of the office of the Godáviri
Central division by the Deputy Examiner,
Public Works Accounts, communicated to
the Superintending Engineer, I Circle.