

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 Executive 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

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.*

11TH SEPTEMBER 1884, No. 2237 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, 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 Sahib Bahadur and Mr. Supervisor Deanehy 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 supposititious. 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 Nandyal 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.)

(Signed) J. SHAW-STEWART, Colonel, R.E.,
Secretary 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.

Gobt. 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.*

30TH NOVEMBER 1885, No. 2849 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers :—

From D. C. GORDON, Esq., Examiner, Public Works Accounts, Madras, to the Secretary to Government, Public Works Department, dated 30th September 1885, No. 59 W.

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

2. It appears from this report that more attention should be given by the Executive Engineer to the primary documents upon which the accounts of his division are based, pending which the state of the office is at least unsatisfactory, and it is, as pointed out in paragraph 2 of my letter submitting the last inspection report on this division (G.O., No. 2237 W., dated 11th September 1884), quite impossible for the accountant to do his work well with imperfect data from sub-divisions.

3. It would perhaps improve the quality and punctuality of sub-divisional accounts of works if one of the clerks who efficiently assist the accountant, referred to in paragraph 33 of the report, could be deputed to instruct sub-divisional clerks.

4. A new accountant is about to join the Executive Engineer's office.

ENCLOSURE.

NOTES of inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Kurnool division, on the 7th to 11th September 1885.

Mr. A. H. Garrett, the Executive Engineer, and T. Kondayya Chetty, the accountant, were present. This office was last examined on the 20th August 1884 (see papers with G.O., No. 2237 W., of 11th September 1884).

2. The Kurnool division has, since 1st July 1885, comprised the Kurnool-Cuddapah canal, a productive public work, as well as the Kurnool provincial division. The amalgamation was ordered in G.O., No. 923 W., of 18th April 1885. The sub-divisions now are as follows :—

1. Cumbum sub-division (old Kurnool division).
2. Upper sub-division (canal).
3. Central sub-division (canal).
4. Lower sub-division (canal).

The sub-divisional officers are :—

1. Mr. Sub-Engineer J. C. Nicholson.
2. Honorary Assistant Engineer Muhammad Qasim Sahib Bahadur.
3. Mr. J. C. Dennehy, Supervisor, 1st Grade.
4. Mr. J. H. Medlicott, Assistant Engineer.

All are drawing officers. Under No. 1 there is an imprest-holder, Overseer, 2nd Grade, T. A. Monisse, Rs. 100; under No. 2, Overseer, 2nd Grade, G. M. Subharayulu Naidu, Rs. 50; under No. 3, Overseer, 1st Grade, Panchaprakesa Aiyar, Rs. 10; also three signallers, two at 5 and one at 10; under the Assistant Engineer, Mr. Medlicott, are four imprest-holders, Supervisor, 2nd Grade, P. Krishnamachari, Rs. 100; Overseer J. Lawrence, Rs. 200; Overseer S. B. De Rebello, Rs. 100; Overseer W. Rule, Rs. 50.

3. The balance of the Executive Engineer's drawing account at the end of July was proved correct.

4. The cash-book has not been regularly audited by the accountant, and the cash abstract book has only been posted at the end of each month. The extracts of cash-books of sub-divisions have not been invariably checked by the accountant himself, nor have imprest accounts received his personal attention to the extent necessary; these very important duties have been too much left to the clerks of the Executive Engineer's office.

5. The cash-book was found in order, also sub-divisional cash extracts, and imprest accounts so far as examined (about two months). Vouchers were in order; but measurement books were not. The measurement books of the Lower sub-division were not available, but those of the Upper sub-division, sent for from the sub-divisional office, were many of them filled in in pencil only—in one or two cases the measurements were found to have been copied from estimates sanctioned of which was previous to the work in question. This is not as though the work were not estimated till its completion, in which case the actual measurement might be put in the estimate. From the Upper sub-divisional officer's signatures and the dates of same on various pages of the different measurement books, his rate of travelling from one spot to another far apart seemed remarkable, and could not, the Executive Engineer thought, be borne out by the journal of that sub-divisional officer.

6. The measurement books evidently require a great deal more attention from all concerned. Every measurement should be recorded in ink or indelible pencil on the day the measurement takes place. The date and the signature of the officer should be stated not only to the record as a whole but to each alteration or correction found necessary afterwards. When a measurement book is complete, or full, it should be sent to the Executive Engineer; or if it should be called for by the Executive Engineer before completion, another measurement book can be started.

When any measurement is reproduced from a measurement book into a measurement sheet for accompaniment to a bill, and in support of any payment, the brief particulars of the bill should be quoted on the page of the measurement book and the page of the measurement sheet as well as the date of measurement should be plainly stated on the sheet, for ready reference; as soon as any payment is made for work recorded in the measurement book it is advisable to cancel such record both there and in the measurement sheet, to prevent its being used twice, the number of the cash voucher being quoted for direct reference to the cash-book. The Executive Engineer can hardly be too particular or too frequent, in checking measurement sheets with measurement books, in the above respects.

7. The cash balance in the Executive Engineer's office is maintained at a rather high average, and should be kept as low as possible; at the close of July it was about Rs. 500.

8. Miscellaneous receipts received in the month, if not at once paid into the Treasury, should at all events be paid in before the end of the month in the manner provided in Code paragraphs 1891 to 1894. A very large balance remained unpaid in at the end of July 1885.

9. If the imprests allowed to signallers (paragraph 2 of these notes) are not to follow Code rules on the subject (Code 949) the Superintending Engineer should be asked to obtain sanction to it as a special case.

10. Loss by sale of stock (divisional stock) should not have been debited to receipts on Capital account, but if possible to the works for which the stock was intended.

11. Divisional stock is from time to time sold to private parties on the authority of a letter, No. 970, of 14th August 1884, from the Superintending Engineer giving orders to sell certain stock, and for the "sale by public auction of such other articles as are not likely to be utilised within the next twelve months."

The rules (Code 2020 *et seq.*) seem to require the sanction of the Superintending Engineer to each sale; it was for the Executive Engineer to submit a list of such articles as came under the Superintending Engineer's meaning in above letter.

12. The cash chests and offices of Upper sub-division and Cumbum sub-division have not been examined for some time. With reference to Code paragraph 331 the Executive Engineer promised an early visit to these.

13. The limit (Rs. 200) placed by the Executive Engineer on payments by cheque by sub-divisional officers seems, in the case of the Upper sub-division, to have been frequently exceeded against the Executive Engineer's wish and no objection raised in auditing accounts in the Executive Engineer's office.

14. Work vouchers as rendered to the Examiner's office were analysed, their contents being compared with the register of works, and traced back into work abstracts, vouchers being examined and the whole accounts of works for two months thoroughly tested, with the result that the following suggestions are necessary.

15. Work Abstracts—

- (a) Should be prepared so as to invariably show in part I all the liabilities incurred for the month and work in question, for which it is necessary, as stated in last report, to insist on punctual submission of ten-day reports.

- (b) Should invariably be posted if possible during the month to which they appertain, but, at all events, within the first week of the ensuing month.

- (c) Should not be posted as regards part I from payments made, but from work done; for instance the April's work on the two slope walls, regarding which there is a case before Government, should have been shown as April's liabilities, in the work abstract for April, prepared from April's petty contract account, very soon after the close of that month, instead of which April's work was shown in May's work abstract, merely because it was paid for in May, and the work abstract was posted from the voucher of payment instead of from the petty contract account. The disposition to post work abstracts (part I) from cash payments was touched in paragraph 5 of the last inspection report, and will now no doubt be taken up by the Executive Engineer. If sub-divisions are moved to send up ten-day reports, contract certificates, &c., promptly, there will be no difficulty whatever.

16. For repairs to boats there is a general estimate sanctioned annually. The repairs are all done by piece-workers on estimates which include both labor and materials. The piece-worker indents on the storekeeper for his materials, which are as it were charged to him, the value being deducted from the payment to him for the completed job.

But the accounts of these jobs have gone to the bad through the abovementioned materials having been regarded as materials at site till reported by the boat superintendent as used up, and for want of such report there was Rs. 822 in the materials at site account of these jobs, albeit the jobs were all finished and of the materials none remained.

If the Executive Engineer considers it necessary, a book may be kept by the boat superintendent of materials indented for and used, the same being sent to the accountant monthly, but nothing more need be required by way of report, and the Rs. 822 should be at once charged off to the jobs in question.

17. Certain telegrams which were sent by State Railway officers "bearing," contrary to section 17 of the code for licensed telegraph offices, became chargeable in transfer to the State Railways. Rs. 80-1-0 in March and April and Rs. 23-15-0 in May 1885 became so chargeable. The first amount was transferred on 5th September 1885, the second is only now being transferred (10th September) having been overlooked by the accountant. Orders have issued prohibiting further acceptance of "bearing" messages.

18. The contractors' ledger was found very badly kept; at pages 51, 65, and 109 especially there was much erasure, correction, and careless figuring, very few of the corrections being acknowledged. In no case had a contractor admitted the accuracy of his account.

19. The stock purchases and sales account is apparently not understood by the accountant, whose treatment of stock sales in the accounts has only begun after the proceeds were received in cash, and of course long after the stock account was affected. The correct course was explained.

20. The stock accounts as kept by the storekeeper have been neglected by the accountant. Logs of timber sawn into scantlings should have been written off the account of logs and on to the account of scantlings; as it is, such wood continues in both accounts, and so the account of timber will need to be overhauled and set right. There is not much in it, but accuracy is requisite.

21. The Upper sub-division issued to works, in June 1885, 235 bags of Portland cement, and this has been omitted from the divisional register of monthly receipts and issues (form No. M 79).

22. The value of the stock is well within the sanctioned limit and there are no manufactures. Of timber valued at Rs. 913, twenty-four Norway pines are considered surplus; of miscellaneous stores, Rs. 200, there are 862 detonators for dynamite, and 166 fuze for dynamite, considered surplus; of building materials, Rs. 1,211, there is a large quantity of Portland cement damaged, particulars of which should be reported to the Superintending Engineer; small stores, Rs. 383, and metals, Rs. 644, will shortly be counted, it was said.

23. The famine tools of the old Kurnool division, and the Public Works Department tools of that division, are all on one list. The tools and plant accounts of the canal are in order.

24. The Executive Engineer should keep a register of deposits lodged in savings banks as prescribed in Code paragraph 2280; without it such deposits are a mystery and cannot be checked at these inspections.

25. The register of buildings might show the mileage of each building for easy reference to the map of the canal and for convenience of description.

26. In the Cumbum sub-division (old Kurnool division), there are numbers of small works regarding which no progress is reported of late months though it is known they are not completed. It may be noticed here that in G.O., No. 1819 W., of 5th August 1885, providing for the establishment of each sub-division, no provision is apparently made for the Cumbum sub-division.

27. The normal cost system of accounting for works should be adopted as far as possible.

28. Rs. 11-3-9 is due to the estate of the late Verrtharajulu Naidu, lock superintendent, since February 1885. Rs. 4-10-4 is due to Saraviah, late lock superintendent (resigned) since March 1885; and Rs. 45 (travelling allowance) is due to the estate of the late B. Soondrum Pillai, maistry, since September 1884. These amounts should be cleared of the divisional accounts, the sums due to estates being paid to the District Judge or credited to Revenue pending call for them from the right parties.

29. No scale has apparently been sanctioned for the establishment of bankers for maintaining the banks of the canal. The total year's provision for such men amounts to Rs. 14,100, and their actual cost from March to June 1885, inclusive, was Rs. 4,325.

30. The budget registers were found in fair order.

31. The register of lands awaits the result of present arrangements for demarcation of the canal lands, and transfer of lands not wanted.

32. There are several works without sanctioned estimates, *vide* objectionable items statements.

33. The accountant has been amply assisted in his work, at least two of the clerks being efficient in accounts work.

34. The office is not yet in good order.

Proceedings of the Madras Government, Public Works Department, dated 19th October 1885, No. 2431 W.

From Lieutenant-Colonel H. M. VIBART, R.E., Superintending Engineer, III Circle, to the Chief Engineer, Public Works Department, dated Bellary, 12th November 1885, No. 1715.

With reference to G.O., No. 2431 W., of 19th October 1885, I have the honor to report as follows on the Deputy Examiner's notes of inspection of the accounts of the Kurnool division.

Paragraph 4.—The cash-book was daily audited by the accountant up to 5th September, and it was not audited subsequent to his suspension on the 7th.

Paragraph 5.—Honorary Assistant Engineer Muhammad Qasim Sahib is answerable for the irregularities noticed in his measurement book, and he will be called upon for an explanation. The Executive Engineer has since directed the sub-divisional officers to see that all measurement books are carefully written up and to return completed books to the division office. He states that three books were returned by Mr. Medlicott, and in these books measurements had all been neatly entered.

Paragraphs 7 and 8.—The following statement will show that the Executive Engineer's cash balance was heavy only on one occasion, *i.e.*, in July, since April last, and that was due to an uncashed cheque of Rs. 450 :—

								Balance at the end of month.		
								RS.	A.	P.
April 1885	...	...	...	...	...	...	...	269	7	2
May "	...	...	...	...	...	...	...	69	7	11
June "	...	...	...	...	...	...	...	41	0	6
July "	...	...	...	...	...	...	...	498	12	4
Aug. "	...	...	...	...	...	...	...	22	0	5
Sept. "	...	...	...	...	...	...	...	54	3	3

Paragraph 13.—Payments by cheque exceeding Rs. 200 were made by the Upper sub-divisional officer between 25th May and 13th June when the Executive Engineer was away from Kurnool and when he considered that there would be delay in paying contractors if the sub-divisional officer could not pay bills over Rs. 200.

Paragraph 16.—The non-adjustment of the materials at site is due to the fact of ten-day reports not having been submitted by the Upper sub-divisional officer.

Paragraph 17.—The accountant's explanation in regard to the delay in the adjustment of the second item of Rs. 23-15-0 is that the papers relating to the transaction were only given to him on the 7th September on the Executive Engineer's return to headquarters from a tour of inspection.

Paragraph 19.—The delay in adjusting the stock sales is attributed by the accountant to the omission on the part of the storekeeper to show in the returns as issues stock articles which have been sold.

2. The Executive Engineer will attend to the instructions contained in paragraphs 6, 9, 12, 24, and 25 of the notes, and he will further see that the irregularities do not occur again.

3. With regard to the Examiner's letter saying that the primary accounts should receive more attention from the Executive Engineer, I beg to submit the accompanying copy of Executive Engineer Mr. Garrett's letter on the subject. I would strongly recommend that a special accountant be deputed for three months to instruct and train the sub-divisional clerks in the system of accounts. If the same complaints are made after this, the sub-divisional clerks should be removed from their posts and discharged.

4. I quite agree with the Executive Engineer that the noticing of trifling matters by the Examiner in audit notes, &c., may be omitted under paragraph 2350 of the Code.

5. I am also of opinion that, as provided for in paragraph 395 of the Code, an additional accountant should remain in the division until the accounts are brought into good order.

Office note from the Examiner, Public Works Accounts, dated 19th Nov. 1885, No. 667.

ORDER—dated 30th November 1885, No. 2849 W., Public Works.

With his earlier letter above recorded the Examiner, Public Works Accounts, submitted notes of an inspection of the office of the Executive Engineer, Kurnool division, held in September last. As these notes disclosed considerable irregularity in the initial account system of the division, the Superintending Engineer, III Circle, was called upon for a full report on the subject.

2. In his reply, the Superintending Engineer deals with the different matters that were specially brought to notice in the notes of inspection. The non-auditing of the cash-book is reported to have been due to the temporary suspension of the accountant. This matter has no doubt since been attended to. It is noted that Honorary Assistant Engineer Muhammad Qasim Sahib has been called upon to explain the irregularities in his measurement book. The remarks made by the Deputy Examiner on this important subject should receive careful attention.

3. In regard to the matter brought to notice in paragraph 16 of the notes, the Superintending Engineer says that the non-adjustment of the materials at site was due to the fact that ten-day reports had not been submitted by the Upper sub-divisional officer. The Superintending Engineer does not state what steps he has taken for insuring the regular submission of these reports in future.

4. The several other matters noticed by the Deputy Examiner, which require remedial action, will receive the early attention of the Superintending Engineer.

5. With regard to the question of accounts, the Government regret to find that no improvement has taken place since the last inspection. Matters which were then brought to notice by the Examiner as requiring rectification do not appear to have received sufficient attention. The clerks who were taken on from the office of the Irrigation and Canal Company have now been working in the department for more than three years, and should therefore be well acquainted with the Public Works system of accounts and work.

6. With respect to the Superintending Engineer's recommendation that a special accountant be deputed to the division for three months, to afford instruction to the sub-divisional clerks, it is observed, from paragraph 5 of the Examiner's note of 19th November 1885, that two accountants are now attached to the division. It is under-

stood that one of these is the late head accountant T. Kondayya Chetty, who has been detained in the division to bring up arrears. After he has completed the work for which he has been detained, his services may, with the consent of the Examiner, Public Works Accounts, be utilised for a few months to instruct and train the sub-divisional clerks in the system of accounts. If it is found that these clerks are incapable of improvement, the Superintending Engineer should take steps to replace them by efficient men with the least possible delay.

7. It is essential that sub-divisional officers recognise their responsibility, equally with the Executive Engineer, for the proper submission of primary accounts. With imperfect data it is impossible for the accountant to get his work done properly.

8. With regard to paragraph 4 of the Superintending Engineer's letter, the Government feel confident that paragraph 2350 of the Code will not be overlooked by the Examiner.

(True Extract.)

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

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

Exd. E. Fernandez.
Spare Copies

GENERAL.
ACCOUNT.

Gobt. of 1885 Madras.

PUBLIC WORKS.

Dated November, 30th.

Recd.

Encl.

G.O., 30th Nov. 1885, No. 2849 W.

NOVEMBER.

Inspection Notes

Orders on — of the office of the Executive
Engineer, Kurnool division, submitted by
the Examiner, Public Works Accounts.

G.O. A K. 2849 W of 30. 11. 85

1885.

P. W. DEPARTMENT.

Current No. 10876.

From

The Suply Engr 3^d Circle.

ENCLOS.—

No. 1967

Dated

16th December 1885

Received

17

SUBJECT.

Pointing out that Accountant Kondiah Chetty is not fit for training subordinates under the Executive Engineer Kurnool Dⁿ in the preparation of accounts.

DISPOSAL.

No.

Dated

To C

For information

Please say whether the services of another Accountant can be made available to instruct the Sub-divisional clerks in the Kurnool Division after J. Mondayya Chetty returns to the head office.

R.N. 437.

18. 12. 85

No 2853 D of 18th Dec^r 1885.

To C

For information.

Please say whether the services of another Accountant can be made available to instruct the Sub-divisional clerks in the Kurnool Division after J. Mondayya Chetty returns to the head office.

17/12/85

D. W.

17/12/85

From

The Superintending Engineer,

3^d Circle,

To

The Chief Engineer
P. W. D.

Madras

Dated

16th December 1885.

Recd.

ENCLOSURES.

No. 1967

Accountant Kondiah Chetty

Pointing out that L-1 is not fit for training Subordinates under the Exec Engineer Kurnool Dⁿ in the preparation of accounts.

SUPERINTENDING ENGINEER'S OFFICE,

No. 1967

Bellony ~~Chopack~~, 16 Decr. 1885.

From

Lt Col A. M. Vibart M.E.
SUPERINTENDING ENGINEER,

III Circle,

To

THE Chief Engineer

Madras.

Sir,

Enclosures.

With reference to paras of G.O. N. 2849 W dated 30th Nov. 1885, I have the honor to state that in my opinion it would never do to have Accountant Kondayya Chetty to instruct and train subordinates under Executive Engineer Mr. Garrett who has already accused him of dishonesty.

2. Kondayya Chetty has proved himself to be an inefficient Accountant; and considering the way he has done his own work it is questionable whether he is capable of training other people in a proper course. I should distinctly say he is not.

I have the honor to be

Sir
Your most obedt servant.

A. M. Vibart Lt Col M.E.
Superintending Engineer
III Circle

[C. No. 8.]

GOVT. OF MADRAS.

1885.

P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 18th DECEMBER 1885.

OFFICE NOTE No. 753.

To

W.



YOUR OFFICE NOTE NO. 2853 D.
DATED 18TH DECEMBER 1885.

ANOTHER ACCOUNTANT CAN BE SENT

IF GOVERNMENT SO DESIRES. AT THE SAME

TIME, I WOULD POINT OUT THAT TO POST

EXTRA ACCOUNTANTS WHEN SUB-DIVISIONAL

ACCOUNTS ARE OUT OF ORDER OWING TO IN-

EFFICIENCY OF SUB-DIVISIONAL CLERKS,

MUST VERY MUCH INCONVENIENCE MY OFFICE.

2. I WOULD FURTHER BEG TO RECORD

MY DISSENT FROM THE STATEMENT OF THE

SUPERINTENDING ENGINEER IN PARA 2 OF

HIS LETTER. A REFERENCE TO THE REPORTS

PUBLISHED WITH G.O.S NOTED IN THE MARGIN

WILL SHOW THAT THE SHORTCOMINGS IN THE

DIVISIONAL OFFICE HAVE BEEN DUE TO THE

IRREGULARITIES IN THE PRIMARY SUB-DIVI-

SIONAL ACCOUNTS OVER WHICH THE ACCOUNT-

ANT'S CONTROL IS PRACTICALLY NIL, AND

GOVERNMENT HAS ALREADY EXPRESSED ITS

KEEP-WITH

Genl. No.

dated

188

2960 W. - 18TH OCTOBER 1883.

2237 W. - 11TH SEPTEMBER 1884.

2849 W. - 30TH NOVEMBER 1885.

N.B.—In any future communication on this subject, the number and date of this letter should be quoted.

No. 115

From

THE EXAMINER,
PUBLIC WORKS ACCOUNTS,
MADRAS.

To

The Secretary to Government,
Public Works Department,
Madras, 8th February 1886.

Sir,

With reference to G.O. No. 53 W. dated 6th. Instant requesting me to post another Accountant to Kurnool Division to instruct the Sub Divisional clerks, I have the honor to state that I have warned Accountant Govindarajulu Naidu to proceed to Kurnool for the purpose, immediately on relief in the Red Hills Division, to which he is at present attached.

2. The Accountant will have to travel about between the Sub Divisional Offices for about two months on duty. I beg that Government will be pleased to exempt him from the operation of Section 30 of Civil Travelling Allowance Code.

I have the honor to be,

Sir,

Your Most Obedient Servant.

P. P. E. S. S.
Examiner P.W. Accounts.

OPINION THAT 'WITH IMPERFECT DATA IT IS IMPOSSIBLE FOR THE ACCOUNTANT TO GET HIS WORK DONE PROPERLY'. EVEN THE REFERENCE TO THE ACCUSATION OF DISHONESTY SEEMS UNNECESSARY, SINCE GOVERNMENT HAS NOT UPHOLD THE ACTION TAKEN. THE SUPERINTENDING ENGINEER'S LETTER, IF PASSED BY ME WITHOUT REMARK, MIGHT POSSIBLY HAVE A PREJUDICIAL INFLUENCE UPON THE FUTURE CAREER AND PROSPECTS OF THE ACCOUNTANT AND THEREFORE I THOUGHT IT MY DUTY TO MAKE THE ABOVE REMARKS.

Recd 29/1/86
Supp. 53 W. dated January 6. 1886
The Case of the Kurnool division being exceptional, the Examr. P.W. Acc. will be good enough, and I have directed Chettis, return to the Central office, to post and then Accountant to the division for a short period, to instruct the sub divisional clerks

2. The Examiner's remarks will be communicated to the Supty Engr. III Circle

23/1/86
S.E. 4 III Circle
Exam. P.W. Acc. S.
Dec 27-1-86

* The file on this subject is confidential. The Examiner's remarks are not to be communicated to the public.

27. 6/2

M. Govindarajulu Naidu
Accountant. Stated that-----
was warned to proceed to Kurnool
to instruct Sub Divisional clerks
there.