No. 2650 W of 7th Novbr. /85

Communicated to Supdg. Engineers for the information and guidance of all Executive Engineers.

(Sd.) J.H.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
ACCOUNT.
General.

To

No. 2650 W 7th Novbr. /85

No. 264 A.G.

Dated Simla, October 13, 1885.

Received

S. Es I, III, IV, V, VI & J. R. S.
S. of W. i/ch. II Circle.
Exr. P.W. accts.
C.E. for Irrgn.
Consg. Archt.

DIVISIONAL ACCOUNTS AND RETURNS.

Responsibility of Executive Engineers in connection with their maintenance and compilation.

G. C. B. Press, Simla.—No. 112 P.W.D., A.B.—21-10-85.—1,460.

Forwarded
to Supdg. Engineer for the
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No. 264 A.G.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

Simla, October 13, 1885.

DIVISIONAL ACCOUNTS AND RETURNS.

Responsibility of Executive Engineers in connection with their maintenance and compilation.

READ the following :—

Public Works Department No. 297 A.G., dated 18th December 1884, to Governments of Madras, Bombay, Bengal, North-Western Provinces and Oudh, and Punjab.

Letter No. A41-316, dated 19th February 1885, from Secretary to Government of Bombay.

Letter No. 1258A., dated 7th April 1885, from Secretary to Government of Bengal.

Letter No. C1761 B.R., dated 20th April 1885, from Secretary to Government of the North-Western Provinces and Oudh.

Letter No. 2166, dated 27th April 1885, from Secretary to Government of the Punjab.

Letter No. 992 W., dated 27th April 1885, from Secretary to Government of Madras.

RESOLUTION.—The Government of India has had under consideration the system by which it is at present sought to fix the responsibility of an Executive Engineer in connection with the accounts maintained and compiled in his office.

Under this system the Executive Engineer's signature or initial is required to almost every account document prepared or examined in his office in token of its correctness: further, his presence at his head-quarters is required at the commencement of the month, in order that he may certify to the count of cash as entered in the cash balance statement; and again a second time in order that he may examine, sign and despatch the accounts compiled for the Examiner.

2. This results, it is feared, in many cases, in rendering the inspection of the accounts an excessively hurried one, in reducing the value of the signature to a mere form imposed by regulations, and, not unfrequently, in necessitating an Executive Engineer's presence at head-quarters when he can ill be spared from his works.

3. The Executive Engineer must be responsible that sanctioned designs are faithfully executed, and it is imperative that he should be held responsible for the correct and economical expenditure of money and stores, also for the proper allocation of such expenditure to its proper sub-heads. The Government of India believes that these objects would be more satisfactorily attained if the Executive Engineer were to give the greater part of his attention to the primary documents prepared in his office which are not submitted to the Examiner of Accounts, and the smaller part to those which are submitted, and which are mainly compilations from the former. Errors of pure compilation are, it is thought, comparatively rare, but errors of allocation made in the stock accounts and day-books are not so, and it is in these documents that they readily catch the eye of the Executive Engineer. Responsibility for these documents should lie with the Executive Engineer, but the duties of compilation should devolve on the Divisional Accountant who will receive such assistance from the divisional office as may be necessary.

4. It is thought that the responsibility of the Executive Engineer may be fixed, and the correctness of the accounts increased, by a method less irksome to him than the present one, both in connection with his presence at head-quarters, and with the innumerable signatures that are now required of him, and that this end will be attained by the adoption of the following procedure.

5. Before any disbursement is made, the responsible officer will be required as heretofore to satisfy himself of the correctness of the item: all entries in the cash-book will then be checked by him as soon as possible after the date of their occurrence, the supporting vouchers (including, in the case of an Executive Engineer's cash-book, those received from his subordinates) being initialled, as well as the cash-book itself under the last entry checked.

6. The cash balances will be verified at least once a month and, if possible, more frequently, but there is no occasion for the Executive Engineer to be himself present at the count required for the compilation of the monthly cash balance statement; it will be sufficient if at the earliest possible date, subsequently, he verifies the accuracy of the office copy of this return.

7. The receipts and issues of stock, divisional and sub-divisional (after they have been examined and priced by the Accountant), the day-books, registers of works and manufactures, the suspense accounts, the returns of buildings available for rent, are documents which the Executive Engineer should always examine with care and sign at leisure at any time convenient to himself during the month. At present it is thought that these documents often only receive a general hurried inspection immediately before the despatch of the accounts.

8. As regards the monthly accounts sent to the Examiner's office, there is no necessity for their being signed and sent by the Executive Engineer himself; it is preferable that, as far as possible, this should be the case, but even when sent by him, his signature may be limited to the following documents:—

Cash Account Current.
Stock ,, ,,
Schedule of Stock Purchases and Sales.
,, Miscellaneous Advances.
,, Deposits.
,, Tuccavee Advances.
Extract from Contractor's Ledger.
Return of buildings available for rent.
Audit note.
Statement of refunds.

Should the requirements of his works, however, render the presence of the Executive Engineer at his head-quarters when the accounts are due for despatch, a matter of inconvenience, the accounts may be forwarded by the Accountant signed by him "By Order." It is essential that the Audit Note should always be signed by the Executive Engineer. If the Executive Engineer is not at his head-quarters when the accounts are despatched, the Audit Note must be sent to Examiner through Executive Engineer, and a note made to that effect in the list of accounts despatched by the Accountant.

9. In any case, however, whether the Executive Engineer examines and sends off the accounts himself or not, he must, on his first return to head-quarters, after the despatch of the accounts, forward to the Examiner the certificate in Form A attached. In this certificate the documents which he has actually examined and signed will be severally entered.

10. It appears further desirable that the date of examination of the register of works should be entered and initialled by the Executive Engineer against the monthly accounts of each work in progress recorded therein.

11. No change is needed in the matter of establishment bills. Documents of the nature of a Completion Report or a Deviation Statement would, of course, require the Executive Engineer's signature. Whilst sanctioning such a modification of the existing system, the Government of India leaves it optional for the Executive Engineer to sign any additional documents he may think fit. It will further be left to the joint discretion of the Superintending Engineer and Examiner to enforce a procedure more strictly on the lines of the present system in any particular instances in which they deem such a course desirable: and it should be considered a special point in the inspection of offices by Superintending Engineers to see that the accounts bear evidence of sufficient examination and check on the part of Executive Engineers. The present relative positions of the Executive Engineer and Accountant will remain unaltered.

ORDER.—Ordered, that the foregoing be communicated to the Local Governments, Administrations, and Officers noted in the margin, for information and guidance.

The Governments of Madras, Bombay, Bengal, North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners, Central Provinces, British Burmah, Assam, and Coorg.
The Resident at Hyderabad.
The Agents to the Governor General for Central India, Rajputana and Beluchistan.
The Inspector General of Military Works.
The Superintendent of Works, Simla Imperial Circle.
The Accountant General, Public Works Department.
The Director General of Railways.

W. S. TREVOR, Colonel, R.E.,
Secretary to the Government of India.

Form A.

Enclosure to P. W. D. No. 264 A. G. of 13th October 1885.

I hereby certify that I have examined and signed the following documents which are recorded in my Office*:—

[Here enter list of documents examined.]

that the entries in the cash and adjustment books have been correctly made and carried through the Cash and Stock Accounts Current, that all irregularities requiring orders have, to the best of my knowledge, been entered in the Audit† Note, and that I verified the Office copy of the Cash Balance Statement for on .

I have issued instructions for the adjustment in next month's accounts of any errors which my scrutiny of the accounts has exposed.

Dated .   Executive Engineer.

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* It is imperative that the following should be signed by Executive Engineer at some time during the month:—

All Divisional or Sub-Divisional Receipts and Issues of Stock.
All day-books.
Each "Work" in the registers of works and manufacture.
Schedules of all suspense accounts.
Return of buildings available for rent.
Cash Account Current.
Stock Account Current.
Extract from Contractors' Ledger.
Statement of Refunds.

† This document should always be signed by Executive Engineer before despatch to Examiner's Office.

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 Bahadúr.
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 sanction 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 book 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.

Govt. 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.

Sangam Project Division office
Sangam, 24 March 1886

The Executive Engineer
Sangam Project Dn.

The Examiner P. W. Accounts
Madras.

reply to your No. 376 S.E. 2nd
ch 1886 I have the honor to
u that I cannot sign any
regarding accounts prior to
ate connected with the accounts
y.
he Certificate for December
by Mr. Whiteley and duly

The Certificate for the January
am unable to sign since
sons given below I was unable
the accounts with sufficient
to allow of my signing the

On the 1st and 2nd February
was examined by the Deputy
P. W. Accounts and the
nts' time was fully occupied.
From and including 3rd February
12th March I was in camp

GENERAL.
ACCOUNT.

Govt. 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.

1886.

P. W. DEPARTMENT.

Current No. 2577

From
The Examiner P.W. Accounts

Enclos.— 2

No. 652 S.E. 2nd
Dated 1st April 1886
Received 2d — " —

SUBJECT.

Submits, for orders, letter fr the Executive Engineer Sangam Project Division, No. 2174 d/ 24 March 1886 for not sending a certificate for the Accounts of January/

DISPOSAL.

No. 1369C Dated 5th April 1886

Referred to the Supdg: Engineer II Circle, with request that Mr Malet may be called upon to submit full explanation of his reasons for refusing to sign the certificates in question.

(B. O.)

(Signed) D. McN. Campbell
Major R.E.

(Sd) [illegible]

Sangam Project Division office
Sangam, 24 March 1886

he Executive Engineer
Sangam Project Dn

The Examiner P.W. Accounts
Madras.

lly to your No. 376 S.E. 2nd
1886 I have the honor to
that I cannot sign any
egarding accounts prior to
connected with the accounts

Certificate for December
by Mr. Whiteley and duly

e Certificate for the January
m unable to sign since
ons given below I was unable
the accounts with sufficient
to allow of my signing the

n the 1st and 2nd February
was examined by the Deputy
P.W. Accounts and the
's time was fully occupied.
rom and including 3rd February
2nd March I was in camp
perintending Engineer, 2nd Circle

G.O. B. No 2650 Wd 7-11-85.
G.O. A. No 2849 W d/30-11-85.

It appears from this correspondence that Mr Maler [illegible] the Sangam Project Div refuses to sign the certificate prescribed in G.O No 2650 of 7th Nov/85 in token of having examined his accounts for November & Jany. In the mem replying for Nov he gives no reason & for Jany he pleads press of work. This explanation is not clear or satisfactory & I think S.C II must be asked to call on Mr Maler for a full explanation.

From my acquaintance with Mr Maler I think it likely that he would refuse to sign the certificate

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Sangam Project Division office
Sangam, 24 March 1886

he Executive Engineer
Sangam Project Dn.
he Examiner P.W. Accounts
Madras.

ly to your No 376 S.E. 2nd
1886 I have the honor to
that I cannot sign any
regarding accounts prior to
e connected with the accounts

Certificate for December
by Mr. Whiteley and duly

he certificate for the January
am unable to sign since
ons given below I was unable
the accounts with sufficient
to allow of my signing the

n the 1st and 2nd February
was examined by the Deputy
.W. Accounts and the
's time was fully occupied.
From and including 3rd February
2th March I was in camp
Superintending Engineer 2nd Circle

unless he had actually
added up all the figures
and gone thoroughly into
all the details of the
different forms & I do
not think this is what
is intended

3/4 86

3·4 86

Sangam Project Division office
Sangam, 24 March 1886

The Executive Engineer
Sangam Project Dn

The Examiner P. W. Accounts
Madras.

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From and including 3rd February
2th March I was in camp
Superintending Engineer 2nd

No. 2174

Sangam Project Division office
Sangam, 24 March 1886

From

The Executive Engineer
Sangam Project Dn.

To

The Examiner P. W. Accounts
Madras.

EXAMINER
No. 6528
29 MAR 1886
ENCLOSURES
P. W. ACCOUNTS

Sir,

In reply to your No. 376. S. E. 2nd of 19th. March 1886 I have the honor to inform you that I cannot sign any certificate regarding accounts prior to the certificate connected with the accounts for February.

2. The Certificate for December was signed by Mr. Whiteley and duly submitted.

3. The certificate for the January accounts I am unable to sign since for the reasons given below I was unable to examine the accounts with sufficient minuteness to allow of my signing the certificate.

4. On the 1st. and 2nd. February my office was examined by the Deputy Examiner P. W. Accounts and the accountants' time was fully occupied.

5. From and including 3rd. February up to the 12th. March I was in camp with the Superintending Engineer 2nd Circle

with the exception of 5 days 18th to 22nd February. Owing to my long absence (both past and in prospect) from Head Quarters, I had too many matters to settle to allow of my going fully into the accounts.

6. If you particularly wish a certificate for the accounts of January I will sign one on the understanding that it is merely formal.

7. Hard and fast rules must give way occasionally and if insisted on the only result will be that the letter instead of the spirit of the rules will be observed. If my signature is to count for anything I must be allowed a certain amount of free will as to when and where it should be attached.

I have the honor to be
Sir
your most obedt servt

Executive Engineer

Copy of a letter from the Examiner of Public Works Accounts Madras No. 376 S. E. 2nd dated 19th March 1886 to the Executive Engineer Ganjam Division.

With reference to your replies Vizt "will follow" to paras 32 and 30 of Audit Notes on Accounts for November and December 1885, calling for the certificate shewing the Accounts &c examined and signed by you, I have the honor to enquire why there should be any delay in furnishing these certificates and to request you will send them on at the earliest possible date -

2. I need hardly point out that the scrutiny and examination of your accounts to be of any advantage should be made as soon as possible after the close of the month to which they refer, and the note on Form A (which formed an enclosure to G. O. No 2650 W dated 7th November 1885) makes it imperative for you to examine the

Accounts

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P. W. Dept.
To be returned with reply.

No 1369 C.d/ 5th April 1886

Referred to the Supdg: Engineer II Circle, with request that Mr Malet may be called upon to submit full explanation of his reasons for refusing to sign the certificates in question.

(By Order)

J.H.E. Campbell, Major R.E.
Dy. Chief Engineer P.W.D.

3.4.86

Referred

No 54

Sangam Project Dn. office,
Sangam, 30th April 1886

From
The Executive Engineer,
Sangam Pro: Division.
To
The Superintending Engineer,
2nd Circle.

Sir,

In reply to your Endorsement No 6557 of 23rd April 1886 on Chief Engineers No 1369 of 5th Idem, I have the honor to offer the following explanation.

× returned herewith with Enclosures. 4

2. In the papers accompanying G.O. No 2650 W. of 7th November 1885, it is laid down that the following accounts must be examined by the Executive Engineer.

1. All Divisional or Sub Divisional receipts and issues of stock.
2. All day books
3. Each "work" in the Registers of works and manufacture.
4. Schedules of all suspense accounts
5. Return of buildings available for rent.
6. Cash account current.
7. Stock account current.
8. Extracts from Contractors Ledger
9. Statement of refunds.

Of these in January accounts I partially returns 3, 6, 7 & 8 when signing and submitting the accounts and compared the vouchers with the Cash Book on the afternoon of the 2nd February. I did not consider my examination sufficiently close to admit of my signing the required certificate

3 It takes a whole day to examine the 9 returns above referred to even when only a limited number of items are checked and I submit that as I was only 5 days at headquarters between the 3rd February and 12th March inclusive I could not give sufficient time to the examination of the accounts to admit of my signing the certificate required.

4. I venture to give a brief résumé of what is required before the certificate can, in my opinion, be signed.

No. 1. This return has to be compared in detail with forms Nos. 9 & 10 submitted by Sub Dn. officers and with the stock abstract book and the totals with the stock account current.

No 2 The different items in the day books have to be compared in detail with the register of works I have an average of about 100 works in progress monthly.

No. 3. This means I presume, simply looking through the register of works but it takes some time.

No. 4 The Cash and stock suspense account returns have to be compared in detail with the cash & stock abstract books and in totals with the cash and stock accounts current.

No. 5. None in this Division.

No. 6 }
No. 7 } These returns have to be compared with the Cash and Stock abstract books and the totals of other schedules such as Transfers, Expenditure &c have also to be checked.

No. 8. This return ~~is~~ has to be checked with bills

No. 9. Return of refunds has to be compared in detail with the Cash Book and adjustment book:—

general refunds with general Cash abstract book
Irrigation —— " —— Irrigation —— " ——
Stock —— " with forms Nos 9 & 10 and the stock abstract Book

5. To check the returns fully would probably take 4 days; to check them sufficiently to sign the certificate takes 1 whole day.

6. I did not sign the Certificate

for November as G.A. No. 2650 W. of 7th November 1885 was only received by me about the middle of December and I took it as referring to subsequent accounts.

I have the honor to be
Sir,
your Most obdt servt

Executive Engineer

SUPG: ENGINEER
No. 111 S.G.
4-MAY 86
SECOND CIRCLE

I.W. Encl
3754/86

From
The Executive Engr.,
Sangam Pro Dn.

To
The Superintending
Engineer, 2nd Circle.
station Sangam
Dated 30th April 1886
Despatched — Do —
Received.

Enclosures 4

No. 54

Certificates regarding the accounts of Sangam Pro Dn. Explaining his reasons for not signing the —

No. 120 S.G.

2nd Circle, Bezwada
10th May 1886.

From
The Superintending Engineer,
2nd Circle.

To
The Chief Engineer,
Public Works Department
Madras.

Enclosures. 4.
1 Executive Engineers letter No 54/30.4.86
3. Chief Engineers No 1369 C/5-4-86 with its 2 enclosures.
4

Sir,

With reference to your No 1369C dated 5th April 1886 on the Endorsement of the Examiner, Public Works Accounts No 652 of the 1st Idem on a copy of his letter to the Executive Engineer, Sangam Project Division on the Subject of delay in the Submission of Certain Certificates shewing the Accounts &c. examined, and the refusal on the part of Mr Malet to sign the Certificates, consequent upon which you requested me to call for full explanation, I have now the honor to forward the required explanation from the Executive Engineer and which I trust under the circumstances

I have the honor to be,

Sir,

Your most Obdt. Servant

Rundale-Buchanan
Major R.E.
Offg. Supg. Engineer
II Circle

G.O. 2849 W. 30.11.85
B. No 2650 W 7.11.85

(3)

From,

The Suptg. Engineer,
2nd Circle

To,

The Chief Engineer,
P. W. D.

Dated 10th May 1886.
Despd. 12th —do—
Recd. 18th —

No. 120 S.G.

Enclos. 4.

Certificates regarding the accounts of Sangam Project Dn. - Forwards the required explanation from the Executive Engineer for his refusing to sign the —.

Mr. Malet's explanation regarding his refusal to sign the certificate to accompany the accounts ~~have~~ has now been received. It is not altogether satisfactory and he should be directed in future to scrutinise the accounts with sufficient care to enable him to be satisfied that they are correct and so that he can sign the required certificate. As it will be useless for Mr. Malet to submit the Certificate now, the Examiner might perhaps be authorised to accept the accounts for the month in question without it.

19/5/86
Dy. W.

WS
21.5.86

Note by Dw

No. 1311W

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 25 May 1886.

READ the following

From the Examr., P.W. Accts, N.E. No. 652 S.E. d/1.4.86.
" the Supg: Engineer, II Circle " No. 120 S.G. d/10.5.86.

Mr. Malet's explanation relative to his refusal to sign the certificate to accompany the monthly accounts of his division ~~is not~~ does not appear to be altogether satisfactory, and he will be directed in future to scrutinise the accounts with sufficient care to admit of his

his signing the required certificate.

The Examiner is authorised to accept the accounts for past months with which no certificate was submitted.

22.5

23/5/86

No. 1311 Wd/25 May 1886

25/5/86

To
The Supdg Engr II Circle
" Examr P.W. Accts.

27/5/1886

Entd in Recd Register