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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P. W. DEPARTMENT

G.O. No.	666-w	Press.
B.P. No.		Mis.
Dated	13-3-1886	1886

Not to be jolded or roughly handled.

13TH MARCH 1886, No. 660 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 huzur 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, Coimbatore, 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—		Rs.
Serjeant S. Hearny, Supervisor	...	200
A. Vedagiri Mudaliyar, Temporary Upper Subordinate	...	200
D. Manayya, Sub-overseer	...	50
R. V. Rangayya, Delta Superintendent	...	300
G. Venkayya, Cashier	...	400
Eastern sub-division—		Rs.
T. Govindaraju 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 refused 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 1886—

- Rest-house at Annapalle.*—Bills made on 27th January and 14th February not paid till March; a receipt for Rs. 23-7-9 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 uneduct improvements.*—Mistry, 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 this 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-leads.

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 work concerned, as if wrong a write-back can at any time be made.

Salary of Sanjiva Rao, 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.

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

Communicated to the Superintending Engineer, 1 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.)

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

To the Superintending Engineer, 1 Circle.
Examiner, Public Works Accounts.

Exd. E. Fernandez.
Spare Copies

GENERAL
ACCOUNT.

Govt. of (1886) Madras.
PUBLIC WORKS.

Dated March, 12th.

Recd.

Encl.

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

MARCH.

Notes of Inspection

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

12th FEBRUARY 1886, No. 326 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, 9th February 1886, No. 121 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 Godavari Central division.

Paragraph 2.—There is no object whatever in transcribing the entries from sub-divisional cash-books and from imprest accounts into the head-quarters cash-book. Copies of sub-divisional cash-books should be sent in at least twice a month to the divisional office. After check with vouchers and scrutiny of allocation for the cash abstract book, they should be at once posted into the abstract books, separate openings, if necessary, being given to each sub-division. The amount of the divisional letter of credit set aside for each sub-divisional officer should be charged off in the Executive Engineer's cash-book (and cheque book counterfoil) as transfers within division, and the same amount brought on to the sub-divisional cash-book (and cheque book counterfoil) as credit to transfers within division. The imprest accounts, after proper check, should have an abstract made at foot showing the heads of service concerned, and this abstract should be posted into the cash-book to which the imprest pertains. Recoupment should of course be shown on every imprest account, the date and manner of recoupment being clearly entered.

Paragraph 3.—The punctual and periodical submission of ten-day reports would facilitate the preparation of work abstracts during the month, and so expedite work towards the monthly accounts entries.

Paragraph 4.—Care should be taken to relieve the materials at site sub-head of only that portion of the debit against it which represents manufacture in progress. Stuff outturned and already debited to this suspense sub-head should remain there until transferred to the sub-heads of work done.

Paragraph 5.—The attention of the Superintending Engineer is invited to this matter.

2. There has been an improvement in the state of the office work and records since last inspection.

ENCLOSURE.

Notes of inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Godavari Central Division, on the 26th and 27th January 1886.

Mr. W. Jupp, the Executive Engineer, was present, as was also Accountant S. Bhagyanatha Pillay, who, being on leave when the notice of this inspection was intimated to him, cancelled all remaining leave of absence and returned to duty in order to be present. The office was last examined on the 26th February 1884—note papers with G.O., No. 603 W., of 5th March 1884.

2. The balance of the Executive Engineer's drawing account on the 31st December 1884 was proved correct. The cash-book and the cash abstract are now better kept, but the accountant, who keeps the cash-book, has made his work a great deal heavier than is necessary by copying all the receipts and charges of sub-divisional cash-books (the two sub-divisional officers have now each a drawing account) into the Executive Engineer's cash-book, and taking all details of imprest expenditure into the cash-book.

GENERAL
ACCOUNT

Gobt. of [1885] Madras.

PUBLIC WORKS.

Dated February, 12th.

Recd.

Encl.

G.O., 12th Feb. 1885, No. 326 W.

FEBRUARY.

Notes of Inspection

Orders on —, submitted by the Examiner,
Public Works Accounts, of the office of the
Godavari Central division.

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 10th February 1885, from Secretary to Government of
Bombay.

Letter No. 1255A, 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. 902 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 Execu-
tive 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 dispatch 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 signa-
ture to a mere form imposed by regulations, and, not unfrequently, in necessi-
tating 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 Govern-
ment 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 compi-
lation 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 burdensome 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 items: 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.
 " Taccaveo 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.

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.

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

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

661
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.

* 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.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.

ACCOUNT.
General.

To

No. 281 A.G.

Dated Simla, October 16, 1885.

Received

DIVISIONAL ACCOUNTS AND RETURNS.

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

G. C. B. Esq., Simla. — No. 12 P.W.D., A.B. — 21-10-85 — 1,409.

With order

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

From

THE EXAMINER,

PUBLIC WORKS ACCOUNTS,

MADRAS.

To

The Secretary to Government,

Public Works Department,

MADRAS, 11th March 1886.

1886

Sir,

I have the honor to forward for information and orders of Government, notes by Mr. Heaton, Dy. Examiner, of his inspection of the Office of the Godavari Central Division.

2. There is no reason why Vouchers (para 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 para 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 (para 7) probably at the cost of correctness, entailing numerous and lengthy references through Audit Notes (para 12), and so in the end hampering the Office which has already very heavy work (para 7 clause f) and apparently needs more Establishment (see para 10 of last report).

3. The Executive Engineer's attention is required to Code para 2277 A. — any refusal on the part of the Treasury

to grant a Remittance Transfer Receipt should have been referred to this Office (para 3). The unnecessary labor in detailing instead of abstracting in Cash Books the largest expenditure was pointed out in last report. The Superintendent Engineer's consideration is necessary to the possibility of reducing or abolishing some Imprints (para 4).

4. The Executive Engineer's attention is necessary to paras 5 and 6, to the delays referred to in para 7, clause (b)(c)(d), the want of records of measurements in the Divisional Office clause (e) - also to para 10.

5. The Accountant has not been energetic enough apparently in discharging 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 para 2 above, I think there is some excuse for him.

I have the honor to be,

Sir,

Your Most Obedient Servant.

P. W. Accounts

Examiner P. W. Accounts.

NOTES OF INSPECTION BY F. G. HEAVEN ESQ. DEPUTY EXAMINER P. W. ACCOUNTS MADRAS, OF THE OFFICE OF THE EXECUTIVE ENGINEER GODAVARI CENTRAL DIVISION, ON THE 20TH AND 22ND FEBRUARY 1886.

F. JOFF ESQ. IS THE EXECUTIVE ENGINEER AND S. BHAG-
YANADHA PILLAI THE ACCOUNTANT. THE LAST INSPECTION BY AN
ACCOUNTS OFFICER WAS ON THE 26TH. AND 27TH JANUARY 1885,
VILE G. O. NO. 326 W. DATED 12TH. FEBRUARY 1885.

2. THE DISBURSERS ARE:-

- (A) THE EXECUTIVE ENGINEER DRAWING ON (1) COCONADA HUZUR TREASURY (2) AMALAPURAM AND (3) RAJAMUNDRY SUB-TREASURIES.
- (B) S. 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 CONTINGENTS; THE TREASURY OFFICER, COCONADA, 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 CO. 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 AND MEAT BOOK TRANSACTIONS ARE HEAVY, AS NEARLY ALL MATERIALS ARE SUPPLIED BY THE EASTERN DIVISION.

4. IMPRINTS ARE HELD BY THE FOLLOWING:-

WESTERN SUB-DIVISION	
MR. S. S. BEARNE, SUPERVISOR.....	RS. 200
A. VEDADIRA MOODI, TEMPORARY UPPER SUPERVISOR.....	RS. 200
G. M. A. V. SUB-OVERSEER.....	RS. 50
R. V. RAMAIAH, CHIEF SUPERINTENDENT.....	RS. 300
G. VENKAYIA, CASHIER.....	RS. 400
EASTERN SUB-DIVISION	
T. GOVINDARAJU PILLAI, TEMPORARY UPPER SUPERVISOR.....	RS. 50
E. N. RAJARAM NAIDU, OVERSEER.....	RS. 200
G. VENKAYIA, CASHIER.....	RS. 600

THEY ARE PROPERLY ABSTRACTED AND THE MANNER OF RECORDING NOTED; BUT THEY ARE ENTERED IN FULL IN SUB-DIVISIONAL CASH BOOKS, WHICH GIVES UNNECESSARY LABOUR; SEE PAGE 2 OF EXAMINER'S COVERING LETTER WITH LAST REPORT. THAT OF VEDADIRA MOODI, OPENED ON THE 21ST DECEMBER 1885, HAD NOT BEEN RECORDED TO END OF JANUARY 1886, SO ITS NECESSITY IS NOT APPARENT. THE CASHIER SHOULD PROPERLY SPEAKING NOT HAVE AN IMPRINT, BUT SHOULD MAKE PAYMENTS FROM CASH HANDLED OVER BY SUB-DIVISIONAL OFFICERS WITH BILLS ETC. TO BE PAID.

5. BUDGET REGISTERS ARE MAINTAINED, BUT ARE NOT QUITE COMPLETELY KEPT; MODIFICATIONS IN CHARGE AND ENTERED BY CROSSING OUT THE ORIGINAL ALLOCATION AND ENTERING THE NEW ONE, INSTEAD OF ENTERING INCREASES AND DECREASES IN BLANK OR RED AS THE CASE MAY BE; THE STATE OF CHARGE ON THE 10TH OF EACH MONTH IS THIS NOT CLEARLY SET OUT. DISCREPANCIES ADVISED BY THE CENTRAL OFFICE ARE CORRECTLY DEALT WITH.

6. NO REGISTER OF LIABILITIES IS KEPT; THIS IS VERY

NECESSARY

NECESSARY TO ENSURE FUNDS BEING PROVIDED FOR INCENTS ON WORK SHOPS AND QUARRIES.

7. WORK ACCOUNTS. THE WORK REGISTER IS EXTREMELY MEAT, 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 WELL 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 5TH 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-MANDEDNESS 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:-

(A) REST HOUSE AT ANAMPALLI - 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 REGARD DATE.

(B) GANNARAM AGRODUCUT IMPROVEMENTS - BALSTRY FOR JANUARY 21ST TO 31ST PAID ON MARCH 5TH. MUSTER ROLL FEBRUARY 2TH TO

17TH PAID MARCH 4TH.

(C). RECEIPTS OF MATERIALS FROM GOVILAKUTERAN SHOPS 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.

(D). LABOUR EMPLOYED IS OFTEN NOT BROUGHT INTO PART I OF WORK ABSTRACT FOR THE SAME MONTH: THIS SHOULD BE INSISTED ON.

(E). PIECE WORK VOUCHERS ARE NOT SUPPORTED BY MEASUREMENT SHEETS: NOW 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.

(F). 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 SUBHEADS.

(G). THERE IS NO STOCK IN THE DIVISION: TWO SMALL MANUFACTURING OPERATIONS, BRICKS AND SURIMI, HAVE BEEN DEBITED TO STOCK; BUT WILL BE WRITTEN BACK TO THE WORK FOR WHICH THE MATERIALS ARE INTENDED.

(H). TOOLS AND PLANT ACCOUNTS ARE KEPT BY THE STORE-KEEPER AT GANNAGAM WHOSE BOOKS SHOULD HAVE BEEN, BUT WERE NOT, AVAILABLE FOR INSPECTION.

(I). 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

66/7 4/4

SALARY OF SANJEVA ROW TEMPORARY CLERK. THIS APPOINT-

MENT 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.

II. DEPOSITS, SERVICE BOOKS, REGISTER OF BUILDINGS,

CALL FOR NO REMARK.

IS. 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, 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

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THIS IS THE FIRST TIME THAT THE ACCOUNTANT HAS BEEN
WAS NOT SENT TO THE STOREKEEPER FOR EXPLANATION TILL 15TH
BUT THE ACCOUNTANT HAS NOT BEEN SENT TO THE STOREKEEPER
NOVEMBER; IT WAS RECEIVED BACK FROM HIM IN DECEMBER 1885 AND
THE ACCOUNTANT HAS NOT BEEN SENT TO THE STOREKEEPER
HAS BEEN DETAINED TWO MONTHS SINCE. DISALLOWANCE LISTS RE-
CEIVED 28TH 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 AND EXPENDITURE
DURING 1884-85 WAS RS. 324,000 AGAINST RS. 348,000 IN THE
GOVERNMENT EASTERN DIVISION WITH SEVEN SUB-DIVISIONS, AND NEAR
LY THREE 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.

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1. Comm? to the Deputy
 Exe. I order for the infor-
 mation and guidance of
 the Ex. Exe. Godavari
 Central Division.

2. The attention of
 the L.E. and the E.E.
 is drawn to the various
 matters emanated by
 the gamins.

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

W. 12/3/86

12-3-86
 L.E. I order ✓
 E.E. I order ✓

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

No. 129/86

Dated 11th March 1886.
 Recd. 12

Encls. 1.

Notes of inspection of the
 of the Office of the Godavari
 Central Division by Mr. Haakon,
 Dy. Examiner. Forwarded with
 remarks.

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Colt. of 1886 *Madras*.
PUBLIC WORKS.

13/3
1600-15.5.92.

13th March 1886

Notes of inspection.

The — of the office of
the Governor's Central
Division by the Dy.
Supt. and M.A., Canning
to the A. & I. C. C.

50/3

10/10/83
1886 12/13