

4610 c 23.12.86.
938 2.10.11.86.
650 7.11.85.

McKen letter
11/86

Encl-om
No: 4610C
To
7/1/87

From
The Supg Engineer
P.W. Dept

To
The Chief Engineer
P.W. Dept

For favour of
note and return.

W.W.
25.12.86
D.W.

Dated }
Despatch } December 86
Received }

N^o 683 Encl-2
10-1-87
ad and
certificates
since recd. 009

As 2243 G.D.

8th Jan 87 C
W.W.

Encl.
W.W.
12.12.86

B. No 98 11/12 Jan 87
P

Certificates of Exami-
nation of Accounts
of Central Division G.D.
man - stating that
the - were forwarded
to the Examiners P.W. Dept.

Recorded.
Recorded

W.W.
11.1.87
J.W.
11/1/87

W.W.
12/1/87
J.W.

W.W.
90

No. 2243 G.W.

FROM

THE SUPERINTENDING ENGINEER

FIRST CIRCLE.

TO

THE CHIEF ENGINEER

P. W. Department
FOR IRRIGATION.

DOWLAISHWERAM, 15th December 1886.

Despd. 20-12-86

SIR,

With reference to your endorsement^x
No. 39386 dated 10th November 1886 on
the Examiner's letter No. 125W dated
6th ultimus I have the honor to inform
you that the certificates of examination
of accounts from November 85 to March
1886 of the Central Division Godavari
have been forwarded to the Examiner
on the 4th November 1886 with Executive
Engineers' letter No 76.

I have the honor to be
Sir

Your most obed^t serv^t

C. P. Wall

Supdy. Engineer 1st Circle



* Herewith
returned.

22

9-15-92
15-11-86

P.W.C. No. 86805
10/11/86
11/8/87

No. 39386 of 10th Novr 1886.

Referred to the

Supdy. Engineer 1 Circle
for favor of remarks.

Is acted, Colonel R. H.
Secy. to Govt. P.W. Dept.

11/11/86

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

No. 125 W.

Dated 6th November 1886.

Recd. 8-11-86

Certificates of Examination
of Accounts from the Godavari
Central Division. Soliciting
orders as to whether-----from
November 1885 to March 1886 is to
be required.

1076
4/11/86

Referred

No. 2650 W. 7-11-85.

1886.

P. W. DEPARTMENT.

Current No. 10143.

From S. E. I. Bird

ENCLOS.—

No. 2243 G. D.

Dated 15-12-86

Received 27-12-86.

SUBJECT.

Stating that the certificates of examination of accounts from Nov 1885 to March 1886 of the Godavari Central Division were forwarded to the Examiner on the 4th November 1886.

DISPOSAL.

No. 4610 C Dated 28th December 1886.

S. C.

For favor of note and return.

S. W. L. C. B.

S. W.

Recd
29/12

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

No.

125 W.

From

THE EXAMINER,
PUBLIC WORKS ACCOUNTS,
MADRAS,

To

The Secretary to Government,

Public Works Department.

Madras, 6th November

1886.

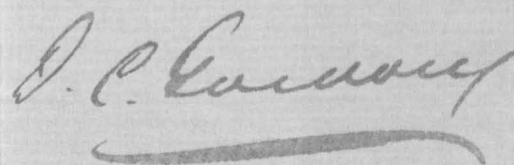
Sir,

I have the honor to bring to your notice, that the Certificates of Examination of Accounts prescribed in G. O. No. 2650 W. dated 7th. November 1885 were due from the Godavari Central Division from November 1885. The Executive Engineer with his memo No. 56 dated 21st. October 1886 has sent in the Certificates from April to August 1886, but does not say why those for the previous months have not been forwarded. Orders are solicited as to whether the submission of the Certificates from November 1885 to March 1886 is to be required.

I have the honor to be,

Sir,

Your Most Obedient Servant.



Examiner P. W. Accounts.

B. No: 2650 Waf 7-11-85
No: 3938 e a/10-11-86.

1886.

P. W. DEPARTMENT.

Current No. 8680

From
The Examiners P.W. Accts.

ENCLOS.—

No. 125H
Dated 6th November 1886
Received 8th — " —

SUBJECT.

Certificates of Examination of
Accounts from the Examiners
Central Office — Soliciting
orders as to whether the
submission of — from November
1885 to March 1886 is to be
required —

DISPOSAL.

No. 3938 Dated 10th November 1886.

Refers to the Supty. Engrs.
I enclose for favor of
Remarks.

(Sd) J. O. Huster, Col. R.E.
Secy. to Govt. P.W. Dept.

Desd. 10-11-86.

J. O. Huster

2650 Waf Nov 7th 1885
Communicated to
Superintending Engineers
for the information and
guidance of all Executive
Engineers

Ill. C
4/11/85
4-11-85

Supty Engrs I, II, III, IV, V + J.M.S.
S of W in Ch: II Circle
S of W in Ch: II Circle
Engrs P.W. Dept.
Ck for Govt
Eng Engrs
Desd
9/11/86 7/11/85

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.

ACCOUNT.
General.

To & C. S. S. S.



To

No. 2650 Waf Nov 7th 1885

No. 264 A.G.

Dated Simla, October 13, 1885.

Received 3/11/85

DIVISIONAL ACCOUNTS AND RETURNS.
Responsibility of Executive Engineers in con-
nection with their maintenance and compilation.

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.

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 Depart-
ment.
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.

M. B. S. Colonel, R.E.,
Secretary to the Government of India.

To
The Secretary to the Govt. of Madras
with 80 spare

Not in
No 3157 W

X

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.