

GENERAL.
ACCOUNT.

Govt. of {1894} Madras.
PUBLIC WORKS.

Dated April, 18th.

Recd.

Encl.

G O., 18th Apr. 1894, No. 1013 W.

APRIL.

Inspection Report

Orders on the — of the accounts of the
Vizagapatam division, dated 11th January
1894.

18TH APRIL 1894, No. 1013 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper :—

Office-note from the Examiner of Public Works Accounts, dated Madras, 13th April 1894, No. 1393 B.

Submitted to Government for orders with the following remarks.

2. *Paragraph 6 (a) and (b).*—Instructions have already been issued to all Executive Engineers to discontinue this procedure.

3. *Paragraph 6 (c).*—It is considered that where contractors, &c., have a running account, it is advisable that every item should be entered in the ledger. As a matter of fact, it is understood that all these petty contractors' accounts, though paid in full, are really running accounts and no change is therefore advocated.

4. *Paragraph 7.*—The reductions proposed might be considered and reported upon by the Superintending Engineer.

5. *Paragraph 9 (f).*—If the sub-overseer cannot submit his reports, &c., in English, the usual reduction from salary should be made; and it is for Government to decide from what date his pay should be reduced.

6. *Paragraph 11.*—It has been decided in G.O., No. 617 W., dated 6th March 1894, that the original sub-divisional returns should be submitted for audit.

7. *Paragraph 13.*—The register of buildings should be completed and a land register started at once.

ENCLOSURE.

Report of an inspection of the accounts of the Executive Engineer, Vizagapatam Division, made by Mr. S. K. Levett-Yeats (Examiner, 4th class, 3rd grade), Deputy Examiner, Public Works Accounts, Madras, between the 8th and 11th January 1894.

1. *Executive Engineer.*—Mr. G. F. Handcock, 3rd grade, temporary.

Accountant.—Mr. Bashium Naidu, 5th grade (old scale).

2. *Last Inspection.*—Mr. Rainier, Deputy Examiner, Public Works Accounts, Madras, 13th to 17th March 1890.

3. The present inspection included a test-audit of the accounts and vouchers for September 1893.

4. *Constitution of Division.*—The division is divided into two sub-divisions each under the charge of an officer who holds a drawing account. These officers make all payments, the payments of the divisional office being confined to establishment charges. There is no stock; all work in the division is contract work, and it is only in the case of final bills that measurements are checked in the divisional office. The account duties of the divisional office are therefore merely those of compilation and arithmetical check, and, in connection with this, it may be noted that the average length of the monthly cash-book for the division is $1\frac{1}{2}$ pages and 3 pages for each sub-divisional book; and that the accounts work is not at all heavy. Stress is laid on these remarks in connection with the proposals noted below for reduction of useless work and consequent reduction of establishment.

5. The actual strength of the office (excluding the divisional accountant) employed in clerical labour is as follows:—

Description.	Rate of salary.	Monthly value of appointment.	Work performed.
A-1. Head clerk	Rs. 50—2—60	Rs. 57·5	Keeps cash-book, general correspondence registers, supervises records, maintains service books, register of securities, measurement books, prepares statistical statements for Superintending Engineer, &c.
B-1. Accountant's Assistant ..	30—2—40	37·5	Assists accountant. Practically does all the rough work of accounts compilation.
C-1. Clerk	20—2—30	27·5	Maintains records, stamp account, despatches letters.
D-1. Clerk	20—2—30	27·5	Fair copies letters, compiles travelling allowance bill, compiles and fair copies progress reports to Superintending Engineer.
E-1. Clerk, temporary	15	15	Registers letters received, assists in copying letters; is supposed to do duty as store-keeper, but there are only a few tools and plant in his charge.
Total	..	165·0	

N.B.—The accountant is recognised as the head of the office.

6. The distribution of work, as shown above, appears to be fair; but on examination it was found that there was useless duplication, copying that was not required, and some of the items of work detailed above, such as the upkeep of the register of measurement books, &c., do not take half an hour a month to write up. The reduction of work proposed falls under the following heads:—

- (a) *Upkeep of copies of schedule dockets.*—It was found that this was being done and for September, October and November 1893 they were almost all in manuscript, and used up 88 sheets of foolscap they are of absolutely no use to the divisional accountant, and the practice should be discontinued at once. [See also (b)].
- (b) *Numbering and filing vouchers.*—Under the present system vouchers are not filed in cash-book order as they should be; but in schedule docket order and each voucher has—

- (a) schedule docket number,
(b) cash-book number,
(c) central office number.

Vouchers should be filed in cash-book order, and no central office number assigned, the column for that purpose in the form of schedule docket being used to enter the cash-book number. Any reference from audit could be traced without difficulty if this is done, and the only reason for the upkeep of schedule dockets (a) will be removed.

- (c) *No copies of Treasury officer's balance certificate* should be kept. The detail of unpaid cheques may be entered in the cash-book at the end of the month at the foot of the cash-book.
- (d) *Imprests.*—A date should be fixed as far as possible towards the end of the month for the final recoupment of imprest charges for the month, after which no disbursements should be made from imprests except on emergent contingencies. This will enable as many of the charges for the month as possible being brought into the month's accounts, and will reduce the correspondence which occasionally arises on this account—*Vide Code (Provisional issue), Vol. II, Chapter I, paragraph 69.*
- (e) *Contractor's ledger.*—At present every petty contractor's account is shown in the ledger, and this means, as nearly all the labour in the division is petty contract, a condensed abstract of every bill paid. The contractor's ledger should only exhibit the transactions of those contractors who have running accounts. The accounts of a petty worker who is paid up in full should not find a place in the ledger. The present system is practically keeping up the old system of detailed petty contract accounts abolished some time ago.

- (f) *Reduction of work in connection with the registers of letters received and issued.*—Here there is room for reduction in the précis that is made of each communication. Instances were noted where almost the whole of a letter was copied; and the accountant, as head of the office, should look over this register and see that the subject-matter of letters is entered in the briefest possible manner consistent with clearness.
- (g) *Register of sanctioned estimates.*—This is in the old Madras form. The India form should be used and will result in the saving of clerical labour by one half.
- (h) *Tools and plant returns.*—The divisional register of tools and plant is kept in manuscript in book form. The printed forms (India) should be used for this purpose, and, in order to save clerical labour, printed slips of the classification of tools and plant may be pasted on to the India form, leaving space for additional entries.
- (i) *Works abstract.*—Need not be prepared for works costing Rs. 200 and under. For these the ordinary requisition form (India) is sufficient, as such works are not posted into the register of works.
- (j) *Register of works.*—A separate column called outlay in current year has been opened in the register of works. This might be discontinued unless the Executive Engineer specially requires it.

7. It is not too much to say that the reduction of work proposed in paragraph 6 (a to j) means a reduction of 50 per cent. of the clerical work now done in the divisional office, and should naturally be followed by a reduction in establishment, and the following reductions are therefore proposed:—

	Salary.	Monthly value of appointment.	Remarks.
	Rs.	Rs.	
One temporary clerk (x of paragraph 4).	15	15	The clerk on Rs. 20—2—30 (c of paragraph 4) could register the letters received. The few tools and plant could be put under the head clerk who would no longer keep the cash-book. The copying work could be distributed to the accountant's assistant and the other clerks.
One clerk (b of paragraph 4)	20—2—30	27·5	Travelling allowance bill should be compiled by the accountant; also progress report to Superintending Engineer. The fair copying of letters should easily be distributed, the accountant's assistant taking his share.
Total	..	42·5	

8. There would be absolutely no difficulty in working the office with this reduced staff, and it will give a saving of Rs. 510 during the year.

9. *Accounts of cash.*

- (a) *Pass-book.*—Not neatly kept. The column initials of Treasury officer not used except where a correction is made. Instead of keeping debits and credits on different sides of a page they are kept under each other and occasionally entries made between lines.
- (b) *Vouchers* are received late from the Yellamanchili sub-division. The delay is explained to be owing to the fact that cheques have to be sent out to contractors. Attention is invited to note 6 on P.W.D. form 4, Examiner's circular 2 of 1893, and to the procedure authorised in paragraph 179, Chapter I, Volume II, P.W.D. Code, Provisional issue, and g.o., no. 1951 W., dated 27th July 1893.
- (c) *Counterfoils of cheque books* over five years old may be destroyed. Cheque books should be kept in serial order by years. The certificate of count of cheques should be signed; it is neither signed nor initialled now by Executive Engineer.
- (d) *Abstracts of imprest on imprest accounts* should be by works—s.o. 73, part 1, of the IV edition forms, P.W.D.
- (e) *Cash abstract book* postings should be traceable item by item into cash book and group totals should be entered—*Vide* s.o. 134, IV edition, part 1, forms, P.W.D.

- (f) B. Venkatarangaswamy, Sub-overseer, 3rd grade (temporary 2nd-grade Sub-overseer receives full salary of Rs. 35 per mensem. This man apparently does not know English. The progress report (said to be) submitted by him is in Telugu, and is translated in the sub-division office—*Vide* Code Chapter I, paragraph 15. The necessary deductions should be made from his pay.

10. Accounts of works—

- (a) *Measurement books* in order. In one or two cases it was noticed that entries were not crossed off, and the abstract of entries was in pencil.
- (b) *Purchase of European stores charged to works*.—20 tins silicate paint ordered in September 1893 from Messrs. Borham Brothers for jail at Párvatipuram and Sub-registrar's office at Bobbili. The paint is an article of European manufacture, and sanction should be applied for for its purchase.
- (c) Works abstracts are prepared for all works (except those performed by one contractor) in the divisional office. The registers of works are up to date. Rates are not, however, always struck, nor is the work slip form used. Several cases were noticed, in which there were excesses over sub-heads, which should have apparently been brought to the notice of the Superintending Engineer. The register of works should show charges for petty supervision separately.
- (d) *Materials at site account*.—The total value of materials at site could not be ascertained as no accounts of materials at site are submitted, and such materials are not shown separately for works costing Rs. 5,000 and under in the register of works. For works costing over Rs. 5,000, the value of materials at site is Rs. 4,449-11-0, which have been outstanding since April and May 1893. The details are—

	Materials at site. Outstanding since.			
	RS.	A.	P.	
Additions and alterations, Hill Jail at Párvatipuram	2,468	0	0	April 1893.
Extension of Koppica anicut	1,981	11	0	May 1893.
Total	4,449	11	0	

within the last few days a few forms 7 F 'materials at site account' have been received. These should be submitted regularly.

- (e) Security is not taken from contractors except in a few instances; for petty workers the system is to pay a certain amount less than the rate. Piece-work is paid up in full. Rs. 1,522-8-0 due to contractor Kamarjee Pantulu has been adjusted by reducing rates; but the contractor (whose work is still in progress) has not accepted this reduction formally. There is no agreement with him.

11. Tools and Plant.—[*Vide* also paragraph 6 (i)]. The returns kept up in connection with these are—

- (a) Form no. 9 for divisional office.
- (b) Form no. 12 submitted by sub-divisions.
- (c) Abstract of form no. 13 for divisional office, and form no. 12.
- (d) Form no. 13 for divisional office.
- (e) Form no. 13 for sub-divisions.
- (f) Form 42-A for the division.

The procedure is to post form no. 9 into form no. 13 for the division, and to collect into an abstract sub-divisional form no. 12 and divisional form no. 13. From this 42-A is posted. Sub-divisions are, however, required to submit half yearly forms no. 13 in full detail. As the compilation work is done completely in the divisional office, sub-divisions need not be called upon to submit copies of no. 13 in full detail, but

merely to send in book and actual count balances, and the brief explanations that are required to explain petty differences. It may be noted that the divisional * office half-yearly return of tools and plant for half-year ending 31st December 1893 was blank.

12. Suspense accounts—

(1) Deposits of contractors not paid into savings bank expeditiously; deposits have been outstanding in the account from September 1890, September 1891 and October 1892.

(2) Rupees 200 deposited by Subiah and Narasiah not traceable in the register of contracts, so also Rs. 100 from Ch. Mutyaliah and Rs. 173-3-0 from same man.

(3) The following deposits (work finished) should be returned to contractors.

	Amount. RS.	Date of deposit.
(a) Garuda Narasiah	50	10th Oct. 1888
(b) Negumabanty Kunniah	40	6th Dec. 1892
(c) P. Subbiah and Narasiah	200	4th Oct. 1889
(d) Ch. Mutyaliah	100	September 1890

13. There is a printed register of buildings (bears no date); but there are many buildings noted therein, to which no value has been assigned. There is no land register.

14. Generally the office may be said to be in fair order; but, as already pointed out, there is a lot of redundant work, and it is overmanned.

WALTAIR,
11th January 1894.

S. K. LEVETT-YEATS,
Dy. Examiner, P. W. Accounts, Madras.

ORDER—dated 18th April 1894, No. 1013 W., Public Works.

Communicated to the Superintending Engineer, I Circle, for the information and guidance of the Executive Engineer, Vizagapatam Division, whose special attention should be drawn to the remarks in the Examiner's covering note.

2. The Superintending Engineer will submit his views on the subject of paragraphs 6 and 7 of the inspection report relative to proposed reduction of clerical work and office establishment in the division office.

3. Explanation should be afforded as to why the sub-overseer named in paragraph 9 (f) has been allowed the full pay of his grade in contravention of paragraph 15, chapter I, Public Works Code, if he is unable to submit his reports in English.

(True Extract.)

Under Secy. to Govt., P.W.D.

To the Superintending Engineer, I Circle.
" of or Superintending Engineers.
" the Consulting Architect to Government.
" the Superintendent of Works, Periyár Project.
" the Examiner, Public Works Accounts.

Exd. C. A. Manisawmy.
Spare Copies

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* Head-quarter sub-division.

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Ok. L. C.
2901/94

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1. *Executive Engineer.*—Mr. G. F. Hancock, 3rd grade, temporary.
- Accountant.*—Mr. Bashium Naidu, 5th grade (old scale).
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3. The present inspection included a test-audit of the accounts and vouchers for September 1893.

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5. The actual strength of the office (excluding the divisional accountant) employed in clerical labour is as follows:—

Description.	Rate of salary.	Monthly value of appointment.	Work performed.
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Total	..	165.0	

N.B.—The accountant is recognised as the head of the office.

6. The distribution of work, as shown above, appears to be fair; but on examination it was found that there was useless duplication, copying that was not required, and some of the items of work detailed above, such as the upkeep of the register of measurement books, &c., do not take half an hour a month to write up. The reduction of work proposed falls under the following heads:—

- (a) *Upkeep of copies of schedule dockets.*—It was found that this was being done and for September, October and November 1893 they were almost all in manuscript, and used up 88 sheets of foolscap they are of absolutely no use to the divisional accountant, and the practice should be discontinued at once. [See also (b)].
- (b) *Numbering and filing vouchers.*—Under the present system vouchers are not filed in cash-book order as they should be; but in schedule docket order and each voucher has—

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- (c) No copies of *Treasury officer's balance certificate* should be kept. The detail of unpaid cheques may be entered in the cash-book at the end of the month at the foot of the cash-book.
- (d) *Imprests*.—A date should be fixed as far as possible towards the end of the month for the final recoupment of imprest charges for the month, after which no disbursements should be made from imprests except on emergent contingencies. This will enable as many of the charges for the month as possible being brought into the month's accounts, and will reduce the correspondence which occasionally arises on this account—*Vide Code (Provisional issue), Vol. II, Chapter I, paragraph 69.*
- (e) *Contractor's ledger*.—At present every petty contractor's account is shown in the ledger, and this means, as nearly all the labour in the division is petty contract, a condensed abstract of every bill paid. The contractor's ledger should only exhibit the transactions of those contractors who have running accounts. The accounts of a petty worker who is paid up in full should not find a place in the ledger. The present system is practically keeping up the old system of detailed petty contract accounts abolished some time ago.
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- (g) *Register of sanctioned estimates*.—This is in the old Madras form. The India form should be used and will result in the saving of clerical labour by one half.
- (h) *Tools and plant returns*.—The divisional register of tools and plant is kept in manuscript in book form. The printed forms (India) should be used for this purpose, and, in order to save clerical labour, printed slips of the classification of tools and plant may be pasted on to the India form, leaving space for additional entries.
- (i) *Works abstract*.—Need not be prepared for works costing Rs. 200 and under. For these the ordinary requisition form (India) is sufficient, as such works are not posted into the register of works.
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7. It is not too much to say that the reduction of work proposed in paragraph 6 (a to j) means a reduction of 50 per cent. of the clerical work now done in the divisional office, and should naturally be followed by a reduction in establishment, and the following reductions are therefore proposed:—

	Salary.	Monthly value of appointment.	Remarks.
One temporary clerk (2 of paragraph 4).	Rs. 15	Rs. 15	The clerk on Rs. 20—2—30 (c of paragraph 4) could register the letters received. The few tools and plant could be put under the head clerk who would no longer keep the cash-book. The copying work could be distributed to the accountant's assistant and the other clerks.
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There would be absolutely no difficulty in working the office with this, and it will give a saving of Rs. 510 during the year.

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- (a) *Pass-book*.—Not neatly kept. The column initials of Treasury officer not used except where a correction is made. Instead of keeping debits and credits on different sides of a page they are kept under each other and occasionally entries made between lines.
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- (d) Abstracts of imprest on imprest accounts should be by works—s.o. 73, part 1, of the IV edition forms, P.W.D.
- (e) Cash abstract book postings should be traceable item by item into cash book and group totals should be entered—*Vide s.o. 134, IV edition, part 1, forms, P.W.D.*
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10. Accounts of works—

- (a) *Measurement books* in order. In one or two cases it was noticed that entries were not crossed off, and the abstract of entries was in pencil.
- (b) *Purchase of European stores charged to works*.—20 tins silicate paint ordered in September 1893 from Messrs. Borham Brothers for jail at Párvatipuram and Sub-registrar's office at Bobbili. The paint is an article of European manufacture, and sanction should be applied for for its purchase.
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- (e) Security is not taken from contractors except in a few instances. In the case of the workers the system is to pay a certain amount less than the full amount. Rs. 1,522-8-0 due to contractor Kama has been adjusted by reducing rates; but the contractor (who is still in progress) has not accepted this reduction formally. The reason for agreement with him.

11. *Tools and Plant*.—[Vide also paragraph 6 (i)]. The returns kept up to the end of the month, except on the 1st of the month.

- (a) Form no. 9 for divisional office.
 (b) Form no. 12 submitted by sub-divisions.
 (c) Abstract of form no. 13 for divisional office, and form no. 12.
 (d) Form no. 13 for divisional office.
 (e) Form no. 13 for sub-divisions.
 (f) Form 42-A for the division.

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* Head-quarter sub-division.

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(1) Deposits of contractors not paid into savings bank expeditiously; deposits have been outstanding in the account from September 1890, September 1891 and October 1892.

(2) Rupees 200 deposited by Subiah and Narasiah not traceable in the register of contracts, so also Rs. 100 from Ch. Mutyaliah and Rs. 173-3-0 from same man.

(3) The following deposits (work finished) should be returned to contractors.

	Amount.	Date of deposit.
	RS.	
(a) Garuda Narasiah	50	10th Oct. 1888
(b) Negumahanty Kuniah	40	6th Dec. 1892
(c) P. Subbiah and Narasiah	200	4th Oct. 1889
(d) Ch. Mutyaliah	100	September 1890

13. There is a printed register of buildings (bears no date); but there are many buildings noted therein, to which no value has been assigned. There is no land register.

14. Generally the office may be said to be in fair order; but, as already pointed out, there is a lot of redundant work, and it is overmanned.

WALTAIR,
11th January 1894.

S. K. LEVETT-YEATS,
Dy. Examiner, P. W. Accounts, Madras.

11 APR 1894

W. ACCOUNTS

Rs 4 6 8.

From

S. W. Pears Esquire

Supdt of Works

No. 1 Periyas Dr.

To

The Chief Engineer PWD

Madras

Sir,

I have the honour to report that the District Surgeon Madras with my consent deputed first one Hospital assistant and afterwards another instead for special duty in connection with the recent cholera epidemic. I request that you will be good enough to authorize the Examiner P.W. accounts, to pass their salary for the period of their retention on special duty and usual travelling allowances which are as follows:-

1. J. R. P. Fernandez Pillay. 2nd class Hospital assistant
Salary from 1st to 7th March 1894 @ Rs. 35 per mensem.

Special & Hill allowances for 3rd to 7th March/94.

Travelling

Office of the Supt. of works
No. 1 Periyas Dr.

Dated Kodakkamb 3rd April/94

Despatch 4-4-94

Travelling allowance from Madras to Periyar.

2. Pudumalai Pillay 2nd class Local Fund Hospital
Asst.

Salary from 6th March 1894 upto date of
relief at Rs 30 per mensem with the usual
Periyar allowances
Travelling allowance from Nellore to
Periyar.

I have the honor to
Sir,

Yours most obedt. Servant

S. D. V. S.

Sup^t of works
No 1 Periyar Dr.

V. S.

File