

Ch^o 959
Govt. of Madras.

PUBLIC WORKS.

Dated

Recd.

Encl.

G.O.,

6/3

1895, No.

579

Inspection Report

orders on the — on the
accounts of the Negapasa
dated 25 Aug.

240
14
260
14

Tide

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper :—

Office-note from the Examiner, Public Works Accounts, dated Madras, 8th February 1895, No. 444 B.

Submitted for the orders of Government with special reference to paragraphs 7 to 12, 16 and 17 to 20.

ENCLOSURE.

REPORT of an inspection of the accounts of the Negapatam Division, by I. S. SHERLOCK-HUBBARD, Esq., Examiner, Public Works Accounts, Madras, on the accounts of the Negapatam Division on the 22nd to 24th January 1895, dated Negapatam, 25th January 1895.

Divisional officer.—M.R.Ry. N. Rathnasabapathy Pillai Avargal, B.A., B.C.E., Executive Engineer, 3rd grade, since 10th May 1894.

2. *Divisional Accountant.*—M.R.Ry. K. Kuppusamy Naidu, Accountant, 7th grade, since 1st November 1892, with the exception of three months from 13th October 1893 during which period M.R.Ry. Sankara Iyer, 7th grade, held charge of the accounts.

3. *Constitution of the Division—*

Name of sub-division.	Officer in charge.	Rank.	Mode of supply of funds.
Mannargudi	M.R.Ry. V. Subbaraya Pillai	Supervisor, 2nd grade.	Drawing account.
Tirutturaippundi	„ R. Gopala Iyer, B.A., B.C.E. ..	Assistant Engineer, 2nd grade.	Do.
Pattukkottai	„ Govindaraju Mudaliar	Overseer, 1st grade ..	Do.

4. *Imprest-holders other than Sub-divisional officers—*

Name.	Rank.	Amount.	Remarks.
M.R.Ry. Narayanasami Pillai	Head clerk, Divisional office.	rs. 20	For advances of peons' tour expenses, &c.
„ G. Streenivasa Iyengar	Overseer, 2nd grade ..	100	For petty payments.
Auroomoogham Pillai	Sub-divisional clerk, Mannargudi.	10	For advances of peons' tour expenses, &c.
Agambaram Pillai	Superintendent, Cora- yaur Head, Mannar- gudi sub-division.	5	To meet the cost of emergent telegram to the Executive Engineer.
M.R.Ry. Hariharasubbier	Temporary overseer ..	100	For petty payments.
„ Sivagana Mudaliar	Do. ..	100	Do.
Mahadeva Pillai	Sub-division clerk, Tirutturaippundi sub- division.	10	For advance of peons' tour expenses, &c.
M.R.Ry. Appadorai Mudaliar	Overseer, 1st grade ..	100	For petty payments.
„ Krishnasami Iyer	Temporary overseer ..	100	Do.
„ Ramachendra Iyer	Overseer, 2nd grade ..	100	Do.

5. The accounts for July 1894 were test-audited.

6. *Unvouched outlay* was proved and found correct; but under this head were included numerous “writes-back,” for which vouchers were not submitted at the time.

The procedure in reference to these was wrong and necessitated double the labour in accounting. The explanation was that because annual repair estimates for the current year had not been sanctioned, sanction of the Superintending Engineer was applied for (during the incumbency of the late Executive Engineer) to debit all charges incurred on them since 1st April 1894 to the estimates for 1893-94 under the late Madras Code, and that on refusal of such sanction the charges were written back to debit of the estimates for 1894-95. India Code, volume II, chapter IV, paragraphs 140 (III) and 142 clearly provide for cases of this kind, and the Accountant failed in his duty in not bringing these rules to the notice of the late Executive Engineer: as a matter of fact he was ignorant of their existence until they were shown to him during my inspection.

7. *Vouchers*.—Notwithstanding clear and distinct orders on the subject (*vide* G.Os., No. 2216 W., dated 11th August 1892, No. 2350 W., dated 24th idem, No. 2668 W., dated 26th September 1892, and No. 2726 W., dated 30th idem), Sub-divisional officers have been made to submit detailed copies of contractors' bills (in form No. 14 for intermediate payments and form No. 15 for final payments) "for use in the Divisional office." In paragraph 19 of my office-note published with G.O., No. 2726 W., dated 30th September 1892, it was clearly stated that—

"if the Divisional office requires an additional copy of the contract certificate for check of subsequent bills, it should be prepared in that office.

"It is, I submit, unfair to lay a heavier burden of clerical work on men who ought, in the interests of Government, to concentrate all their time and energies on the execution of works under their charge and who have next to no clerical aid at their disposal."

8. The object of obtaining copies of contractors' bills was said to "facilitate check of subsequent payments;" but surely copies of *final* bills are unnecessary for this purpose, there being no "subsequent payments" to check.

9. As a matter of fact the details in question, while involving considerable clerical labour in Sub-divisional offices, are never made use of in the Divisional office: all that is required in that office in the case of intermediate payments are the means of verifying previous payments, and these are to be found in the contractors' ledger. Allusion to this point was last made in paragraph 40 of my report, dated 19th January 1895, on the accounts of the Tanjore Division, and it is most desirable that the practice should be absolutely prohibited in every Division.

10. In regard to final bills all that is required to be done in the Divisional office is a scrutiny of rates, estimates, and appropriations (G.O., No. 2668 W., dated 26th September 1892); but under a mistaken reading of G.O., No. 2350 W., dated 24th August 1892, measurement books have been required with final bills in duplicate, the entries in the measurement books have been compared with those in the bills, the arithmetical accuracy of every measurement has been checked in the Divisional office, and the duplicate bill has been retained to burden the office records. Attention is invited to paragraph 52 of the preamble to the Government Order just quoted under which, "where a Sub-divisional officer is a gazetted officer or an experienced upper subordinate . . . , the details of measurements should not pass beyond him," and to paragraph 8 (i) of my office-note published with the said Government Order in which it was clearly stated—

"that in the case of sub-divisions under the charge of a gazetted officer or experienced upper subordinate, the responsibility for the arithmetical accuracy of measurement calculations will rest with the Sub-divisional officer, and that he will not submit with a bill any record of measurements."

11. In paragraph 4 of my office-note published with G.O., No. 2668 W., dated 26th September 1892, the point was accentuated by the remark that, under the simplified procedure authorized by the Government of India, it would no longer be possible for a Divisional officer, when checking final bills, to see that the measurements recorded were a complete record of each kind of work done.

12. The Executive Engineer agrees with me that the only efficient check of this was by personal inspection of the work and a re-check of measurements, and he has promised to discontinue the practice here noticed; but the matter is thus mentioned

at length in this report in order that imperative orders may be issued prohibiting the continuance of the practice in every other Division.

13. *Contractors' ledger*.—The account of the same man are not found continuously recorded, owing to an insufficient number of pages being reserved for it.

14. *Measurement books* Nos. 432 and 1053 to 1058 of the Mannargudi Sub-division were examined. Entries in them are effectually cancelled when payments are made and the record of payment is clear and full; but some corrections had not been initialled, and the use of column 8 does not appear to have been understood. Unless previous measurements are recorded and the page in which they were recorded is quoted in that column, it is impossible readily to trace when they were made. Attention to this point is very necessary, and the matter is noticed for the guidance of the Department generally.

15. *Payment of contractors' dues*.—Promptitude is observed in this matter, and the Executive Engineer exercises a personal and an efficient check in regard to it.

16. *Control over outlay*.—This is also effective (but see paragraphs 14 and 15 of my report, dated 19th January 1895, on the accounts of the Tanjore Division).

17. *Works abstracts*.—In his inspection report, dated 14th June 1893, the Superintending Engineer objected to the preparation of these documents in sub-divisional offices on the ground that "until they are provided with an extra clerk this extra work should not be thrown on them." With reference to this I may say that I have been uniformly unremitting in my efforts to lighten the burden of clerical work in sub-divisional offices and that this will be my policy to the end; but in paragraphs 14 and 15 of my report, dated 19th January 1895, on the accounts of the Tanjore Division, I think I have satisfactorily shown that the preparation of works abstracts in those offices will not throw any appreciable extra work, if indeed any extra work at all, on them, while it will undoubtedly furnish them with earlier, and therefore more effective, means for their control over outlay.

18. Under the present arrangement the figures showing outlay "to end of month" on each work shown by them in form No. M-91 have to be compiled *somewhere*, and it is more methodical to compile them in an authorized and permanent form than on "pieces of paper" which are thrown away as soon as the results have been posted into the form just quoted; while the time spent in searching the cash book for the whole month to pick out all the charges that have been incurred on a work—a process that has to be repeated (i) for *every* work, and (ii) every time it is necessary to trace the charges on any work—is probably greater than would be necessary if each voucher were posted into the works abstract before the cash book and vouchers for each portion of a month were despatched to the Divisional office as recommended in paragraph 17, (ii) of my report, dated 19th January 1895, on the accounts of the Tanjore division.

19. By all means let clerical work in Sub-divisional offices be reduced, but I beg that this be not done to the sacrifice of method or of efficiency in their control over outlay.

20. I therefore beg that the Superintending Engineer's objection above quoted may not be accepted as minimizing the advantages of having works abstracts prepared in Sub-divisional offices.

21. A new *Schedule of rates* is said to be under preparation.

22. *Destruction of records*.—Attention is invited to Code, volume I, chapter VI, paragraph 40, and to the Proceedings of Government in the Public Department, published with G.O., No. 2449 W., dated 2nd October 1894.

23. *State of the office*.—This was satisfactory, except that much of my time was wasted through the Accountant not having kept himself posted up in the orders that have been passed by Government on account matters during the past three years, and not having a personal knowledge on several points of procedure for which he had constantly to refer to his assistant.

24. *Reduction of work*.—Proposals to this end will be submitted separately.

(Signed) I. S. SHERLOCK-HUBBARD,
Inspecting Officer.

ORDER—dated 6th March 1895, No. 519 W., Public Works.

Communicated to the Superintending Engineer, V Circle, for the information and guidance of the Executive Engineer, Negapatam Division.

2. The attention of officers of the department is drawn to the Examiner's remarks in paragraphs 7 to 12 of his inspection note. The Government directs that the practice of submitting to Divisional offices detailed copies of contractors' bills and measurement books with final bills be discontinued in every division. The procedure authorised in G.O., No. 2350 W., dated 24th August 1892, will be strictly observed in the department.

3. Orders have been passed in G.O., No. 518 W., dated 6th March 1895, on the matter noticed in paragraphs 17 to 20.

(True Extract.)

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

To the Superintending Engineer, V Circle.
 „ other Superintending Engineers.
 „ the Consulting Architect to Government.
 „ the Superintendent of Works, Periyár Project.
 „ the Examiner, Public Works Accounts.

GENERAL.
ACCOUNT.

Govt. of {1895} Madras.

PUBLIC WORKS.

Dated March, 6th.

Recd.

Encl.

G.O., 6th March 1895, No. 519 W.

MARCH.

Inspection Report

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Negapatam division, dated 25th January
1895.

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Executive Engineer, 3rd grade, since 10th May 1894.

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grade, since 1st November 1892, with the exception of three months from 13th
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24. *Reduction of work.*—Proposals to this end will be submitted separately.

I. S. SHERLOCK HUBBARD,
Inspecting officer.

KEEP WITH

CURRENT No.

GOVT.
OF MADRAS.

1895.

{ P. W.
DEPT.

EXAMINER, P. W. ACCOUNTS.

dated

189 .

Madras, 8 February 1895.

OFFICE NOTE No. 444 B.

To

W.

Inspection report dated 25th. January
1895 on the accounts of the Negapatam
Division.

Submitted for the orders of
Government, with special reference to
paras 7 to 12, 16, and 17 to 20.

For
C.

En. 1

For

Clerk
959/25

Encls 1
Deco: 9.2.95

Recd 11/2

List

No. 519 W of 6 March 1895

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following

Office Note from the Examiner, P.W. accounts,
No. 444 B dated 8th February 1895.

Communicated to the
Suptg. Engineer, V Circle, for the
information and guidance of
the Executive Engineer, Nagapattinam Division.

2. The attention of officers of
the dept. is drawn to the
Examiner's remarks in para. 7 to
12 of his inspection note. The
Govt. directs that the practice
of submitting to Divisional offices
detailed copies of contractors' bills
and measurement books with
final bills be discontinued in
every division. The procedure
authorised in G.O. No. 2350 W dated
24th August 1892 will be strictly
observed

observed in the dept.

Orders have been passed
in L.O. No. 5196 D 6-3-95 on the
matter noticed in paras 17 to 20.

II

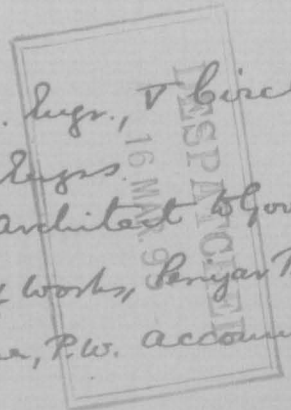
in linked file (CW 943)

CUMS
18/9/95

Sh

B Gm?

To
The Supts. Engrs, & Circle
other Supts. Engrs.
The Comd. Architect, Govt.
" Suptt. of Works, Benjar Project
" Examine, P.W. accounts.



G.W.
We