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MADRAS RECORD OFFICE

Government of Madras

Public Works DEPARTMENT

G.O. No.	1221	Press
B.P. No.		Mis.
Dated	7-5-	874
		195

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department.
7th May 1874.*

No. 163. Read the following endorsement of the Officiating Controller of Public Works Accounts, dated Fort St. George, 7th March 1874, No. 7,923 :—

Notes of an Examination made of the Accounts of the Mount Range of the Chingleput District on the 21st and 23rd February 1874.

Last inspected on the 18th May 1871.—*Vide* G. O., No. 140, dated 20th June 1871. Range Officer Captain A. C. Smith, R.E., Executive Engineer, assumed charge on the 5th December 1873.

*Remarks by the Officiating Controller of
Public Works Accounts.*

1. The Accounts were carefully and minutely examined according to the instructions communicated in the Accountant-General's Circular, No. 29 of the 25th October 1873. Their condition is noted in the following table, below which is given a description of the points requiring attention.

2. The cash in hand (Rupees 37-2-5) with the Range Officer on the date of Inspection was counted and found to agree with the balance recorded in his cash book.

Statement showing the condition of the Records.

List of Accounts kept.	State of Account.	Reference to paragraphs in Report noticing Account.
<i>Cash Accounts.</i>		
Cash Book	Up to date, complete, correct and neat ...	Paragraph 4.
Range Pass Book	Do. do. do. ...	
Cash Abstract of Receipts ...	Do. incomplete, do. ...	Do. 3.
Do. do. of Disbursements		
Account Current	Do. do. do. ...	do.
Subordinates' Cash Accounts ...	Do. do. do. ...	do.
Treasury Remittance Book ...	Do. complete, correct not neat ...	
<i>Stock Accounts.</i>		
Account Current	Do. do. incorrect, neat ...	Paragraph 5.
Part III. of Stock Abstract Book		
<i>Miscellaneous.</i>		
Station Books	Up to date, incomplete, correct and neat ...	Do. 8.
Register of Works	In arrears, incomplete, incorrect, neat ...	Do. 10.
Progress Report	Up to date, do. correct, not neat ...	Do. 11.
Petty Contractors' Account ...	Do. complete, correct, neat ...	
Contractors' Ledger	Do. do. do. ...	
Schedule of Miscellaneous advances... ..	Do. do. do. ...	
Do. of Deposits	Do. do. do. ...	
Half-yearly Return of Tools and Plant	Do. do. do. ...	
Return of Public Buildings ...	Do. do. do. ...	

24-1

*Proceedings of the Madras Government, Public Works Department,
7th May 1874.*

*Remarks by the Officiating Controller of
Public Works Accounts.*

3. Under paragraph 2, Section II. of the Manual, the Head Accountant is required to attach his initials to every Account recorded in the Office in token of their having been carefully examined and their arithmetical accuracy tested. In no case, however, has this been done either as regards the Subordinates' Accounts or those compiled in the Range Office. The Range Officer's initials also are wanting to some of the Accounts, and the cash abstract books have not been signed since August last.

4. *Treasury Pass Book.*—The whole of the entries in this book are made in the Range Office with the exception of those relating to the dates on which cheques are paid which are inserted by the Treasury Officer. As this arrangement is contrary to rule, particular attention was directed to the instructions (which had clearly been overlooked) communicated in the Controller's Circular No. 26, of the 20th November 1873, regarding the course to be followed in respect to the writing up of the book.

5. *Stock.*—Under this head there is a debit of Rupees 324-11-5 distributed as follows:—

	RS.	A.	P.
Iron pipes	126	3	5
Chunam...	198	8	0

6. The pipes are represented to be in store and to be of the value stated.

7. The second item represents a balance which has been outstanding since June last on account of chunam previously supplied by the Presidency District Engineer, viz. :—

In January 1873, Rs. 289	Adjusted in the Presidency
„ February „ 221	Accounts for March 1873.
„ March „ 195	
„ April „ 78	Do. do. for May 1873.
Total „ 783	

No portion of this amount appears in the Range Accounts until March 1873, when a debit and credit of Rupees 603 was inserted in the Stock Account Current against transfers divisional and works respectively. In May and June following further debits of Rupees 21-8-0 and Rupees 53 were entered, leaving a balance of Rupees 105-8-0, or Rupees 93 less than that exhibited in the Range Accounts. The differ-

The Accountant has already been reported as inefficient, and this report abundantly proves that he is not equal to the duties expected of him. It was for some time thought that he was competent but slow; now, however, it is clear that he can never be to the Executive Engineer what an Accountant should be, and until a proper man can be got I trust the Executive Engineer will look more closely to his books and Accounts than he has hitherto done.

There is no excuse for continuing a practice which I so clearly pointed out in November last as irregular.

Due partly to the issue of advises of transfer long after the actual issue of chunam. There should be no difficulty in issuing advice on the day stock (chunam) is transferred, and the District Engineer, Presidency, will be asked to arrange for this being done in future.

*Proceedings of the Madras Government, Public Works Department,
7th May 1874.*

*Remarks by the Officiating Controller of
Public Works Accounts.*

ence is owing to the practice which has been adopted of entering in the Range Accounts only the value of chunam used on works. No Stock Accounts are kept besides the Account Current and Part III. of the Abstract Book, the chunam supplied by the Presidency District being received direct by the Overseers at the Mount, who account from time to time for the quantity* used. In March the value so accounted for and brought into the Range Stock Account Current was Rupees 603, and as this amount was Rupees 93 in excess of the value debited against the range in the Presidency District Accounts up to the end of that month, the latter sum was removed in the Controller's clearance to the credit of stock purchases and sales pending an explanation of the cause of the difference. The latter head should now be debited with the amount, and the outstanding balance will then stand as noted above, viz., Rupees 105-8-0.

8. *Station Books.*—Owing to the removal of the Office from the Mount Road, the records have been disarranged and much delay occurred in collecting the Station Books required in connection with the month's accounts selected for examination, as it was two of the Station Books submitted by Overseer Serjeant Armitage for October could not be found. No nominal rolls are submitted with the Station Books, and no remarks are recorded in the latter by the Range Officer regarding his inspections and check measurements. The Station Books furnished by Serjeant Armitage are incomplete. They contain no information of the progress of the measurement of work done up to date or of the material at site of work. Separate lists of measurements are, however, submitted, and a memorandum of material received and used is represented to be kept on the work.

9. The Station Books furnished by Supervisor Mr. Watkins are also in some respects incomplete. No totals are given in the first page under summary and distribution of charge, and no amount of estimate is entered. These omissions as well as others in respect to material at site have been pointed out to Mr. Watkins by the Range Officer.

The value of chunam carted to site of works should at once be charged to those works, the unused portion being shown in Station Books as "materials at site," which means that without entering details in Parts I. and II., Form Y, of the Manual Accounts, Part III. is prepared! It is lucky that the stock in this range is of trifling value.

The adjustment has been effected.

The Range Officer should satisfy himself that these books are forthcoming, and he should see that such books are properly completed in future. These books form the foundation, so to say, of our Accounts, and as they would be required to settle disputed points, they cannot be too carefully prepared.

See preceding remark.

* Apparently there is no necessity to enter the chunam as part of the stock balance. The debit to stock under transfers could be at once relieved by a credit to Works. Vide my remark above on this paragraph.

*Proceedings of the Madras Government, Public Works Department,
7th May 1874.*

*Remarks by the Officiating Controller of
Public Works Accounts.*

10. *Register of Works.*—Separate Re-

Out-houses to the Reserve	Rs.	
Powder Magazine, Esti-		
mate	13,635	
Guindy House water-sup-		
ply do	9,123	

gisters are main-
tained for all the
works requiring
such a record
except for the
two marginally noted for which no register has
yet been opened.

The Register for the Chembrumbakum
Tank Project Works has been written up to
date, and with but few exceptions the entries
both in respect to quantities and outlay have
been correctly made. No average rates of ex-
penditure have been recorded. This is likewise
the case with the Register for the Madras
Water Works Project which has not been com-
pletely written up for January 1874, and in
which no entries appear of the estimated rates.
The Register for the new Artillery Barracks
has also not been written up for January,
though the Accounts for that month have been
compiled and despatched to the Controller.
The entries in this Register under sub-heads of
estimates are not in every instance correctly
recorded. In some cases value of material
received but not paid for has been recorded as
actual outlay, while in others the amounts have
been incorrectly abstracted from the Station
Books. These were pointed out to the Head
Accountant, by whom the book is kept, and
such instructions were given as appeared neces-
sary to ensure the entries being correctly made
in future. The Register for the two works

Dry earthen latrines at	Rs.	
Poonamallee	3,560	
School-house at Sydapet	2,730	

marginally noted
have not been
written up since
May 1873, and
that for the Ponniemmen Calingulah (estimated
cost Rupees 2,600) is in arrears from Septem-
ber following.

11. *Progress Report.*—A rough Pro-
gress Report in unbound sheets is maintained
in which the expenditure on each work is
monthly noted. No reference is made therein
to the class of agency by which the work is
carried out, neither are any particulars recorded
of the outlay incurred under each sub-head of
estimate for works costing more than Rupees
2,500. Information on these points is, how-
ever, given in the case of Irrigation Works in
separate Progress Reports kept up in the pre-

The present Range Officer having been
cautioned about the Accountant should have
looked more closely into the man's work as
no doubt he will do now. But it is hard that
in a range with so much of out-door work
to attend to, the Range Officer should have to
look closely to Office details. I beg to recom-
mend that another Accountant be appointed to
the range at an early date. Under the cir-
cumstances mentioned in my letter printed with
G. O., No. 1,637, of the 23rd June 1873, I
am unable to nominate an Accountant, but
I may suggest, as likely to be an improvement
on the present arrangement, the appointment
of the man mentioned in G. O., No. 3 of the
5th January 1874. In all my experience I
never found that Accounts had been submitted,
to the Controller's Office, while the Register of
Works in the Executive Engineer's Office was
blank as to cost, etc., included in the Accounts
sent out. It is from the Register of Works that
the Accounts (Progress Report) should be pre-
pared.

The ordinary practice is to prepare a com-
plete Office copy from which copies are made
for the Controller and the District Engi-
neer, but I see no objection to the arrangement
mentioned here. All the information not en-
tered in the report can be readily obtained
from other books in the Office provided those
books are kept as they are intended to be kept.

*Proceedings of the Madras Government, Public Works Department,
7th May 1874.*

*Remarks by the Officiating Controller of
Public Works Accounts.*

scribed forms. The arrangement was intro-
duced by Colonel Moberly with a view to
effecting a saving in clerical labour.

12. *Miscellaneous Advances.*—The bal-
ance outstanding under this head amounts to
Rupees 335, viz. :—

- 1.—Advance to District Engineer Rs.
for Office contingencies ... 30
- 2.—Amount paid to a Contractor
for the construction of a La-
trine at the Ordnance Depôt... 305

13. The first item calls for no remark.
The second item has been charged* to Miscel-
laneous Advances under instructions from the
District Engineer pending a special allotment
of funds.

14. *Deposits.*—The outstandings con-
sist of—

- | | RS. | A. | P. |
|--|-----|----|----|
| 1.—Balance of receipts of rent
for huts in the Golum-
dauze lines ... | 129 | 4 | 0 |
| 2.—Received in October 1872
from the Barrack Master
for work done by the Pub-
lic Works Department to
No. 2 Barracks at Pala-
veram ... | 0 | 7 | 4 |

The first amount is adjusted from time to
time by charging to it the cost of repairs to
the lines. The second item† may be at once
cleared by crediting the amount to Revenue.

MADRAS,
6th March 1874.

(Signed) J. MILLS,
Deputy Controller of P. W. Accounts.

FORWARDED to the Secretary to Government, Public Works Department, for
information.

(Signed) T. MOSS,
Offg. Controller of P. W. Accounts.

No. 164.

ORDER THEREON, 7th May 1874, No. 1,221.

ACCOUNT, No. 8.

COMMUNICATED to the District
Engineer, Chingleput, with the follow-
ing remarks :—

Paragraphs 3 and 4—His Excellency the Governor in Council observes that
the present Range Officer, Captain A. C. Smith, assumed charge of the large and
mismanaged Mount Range only in December, and with heavy out-door work could

* This is irregular as I have had to point out in other ranges. However, as I issued a Circular, No. 2, on the subject
on the 10th ultimo, I trust the practice will be discontinued.

† This should have been adjusted long ago. It will now be adjusted.

Notes of an Examination made of the
accounts of the Mount Range of the
Chingleput District on the 21st and
23rd February 1874.

Remarks by the offg.
controller of P. W. Acit.

1. The accounts were carefully and minutely examined according to the instructions communicated in the Accountant General's Circular No. 29, of the 25th October 1873. Their condition is noted in the following table, below which is given a description of the points requiring attention.

2. The cash in hand / Rs. 34.2.5 / with the Range Officer on the date of inspection was counted and found

To the District Engineer, Chingleput.
 .. Officiating Controller of Public Works Accounts.

Exd. S. T. Austin.
Spare Copies

Secretary to Government.

Statement showing the condition of the Record.

3. Under Para 2,
Section II
of the Manual, the Head
Accountant

The Round Table
took up this large
and interesting
change in Dec. &
could not be ex-
pected to within 2½
months, including
the Xmas holidays &
set every thing out
once - But that
was not all -
There is no cause for en-
-taining a practice which
I so clearly pointed
out in November last
as irregular -

4. Treasury Passbook. The whole of the entries in this book are made in the Name Office with the exception of those relating to the dates on which cheques are paid which are inserted by the Treasury Officer. As this arrangement is contrary to rule particular attention was

directed to the instructions
 which had clearly
 been overlooked /
 communicated in the
 Controller's circular
 No. 26 of the 20 November
 1893 regarding the course
 to be followed in re-
 spect to the writing up
 of the books

5. Stock. Under this head
 there is a debit of Rupees
 224. 11. 5 distributed as
 follows:—

Iron pipes Rs 126. 3. 5
 Chunam — 198. 8.

6. The pipes are re-
 presented to be in
 store and to be of the
 value stated.

7. The second item
 represents a balance
 which has been out-
 standing since June
 last on account
 of Chunam previously
 supplied by the
 Presidency District

Remarks by the
 Controller of P. W. works.

Engineer, 113.

In January 1893 Rs 289
 February — 221 } adjusted in the Peri-
 March — 145 } - duty accounts for March 93
 April — 78 } — May 93
Total Rupees 783.

Remarks by the Assistant
 Controller of P. W. works.

But partly to the issue
 of orders of transfer
 long after the actual
 use of Chunam. There
 should be no difficulty
 in issuing orders on
 the day stock / Chunam /
 is transferred, and the
 District Engineer Pre-
 siding will be asked
 to arrange for this being
 done in future.

The value of Chunam carried
 to out of works should at
 once be charged to those
 works - the unused portion
 being shown in Station
 Books as "materials at site."

The portion of this
 amount appears in the
 Range accounts until
 March 1893, when a debit
 and credit of Rs 603 was
 inserted in the Stock
 account current against
 transfers to Divisional and
 Works respectively. In
 May and June following
 further debits of
 Rupees 21. 8. 0 and Rs 53
 were entered, leaving a
 balance of Rs 105. 8. 11
 or Rs 93 less than that
 exhibited in the Range
 accounts. The difference
 is owing to the practice
 which has been adopted
 of entering in the Range
 accounts only the value
 of Chunam used on
 works. No stock accounts

are kept besides the account current and Part III of the abstract book, the chevron supplied by the President District being received direct by the overseer at the Mount who account from time to time for the quantity used. In March the value so accounted for and brought into the Range Stock account current was Rs 803 and as this amount was Rs 93 in excess of the value debited against the Range in the President's District accounts up to the end of that month, the latter sum was removed in the Controller's Clearance to the credit of stock purchases and sales pending an explanation of the cause of the difference. The latter head should now be debited with the amount and the outstanding balance will

Remarks by the Offg. Controller of M.D. account which means that without entering details in parts I and II, form 9, of the manual accounts, part III is prepared! It is lucky that the stock in this Range is of trifling value.

Apparently there is no necessity to enter the chevron in part of the stock balance. The debit to stock under transfers could be at once relieved by a credit to works. See my remark above on this para—

The adjustment has been effected.

Remarks by the Offg. Controller of M.D. account

The Range Officer should satisfy himself that these books are forthcoming and he should see that such books are properly completed in future. These books form the foundation, so to say, of our accounts and as they would be required to settle disputed points, they cannot be too carefully prepared.

then stand as noted above, viz. Rs 1000.0.0. Station Books. During the removal of the Office from the District Board the Records have been disarranged and much delay occurred in collecting the Station books required in connection with the monthly accounts. As it was two of the Station books submitted by perceptor Serjeant Armitage for delivery could not be found. No nominal Rolls are submitted with the Station books and no remarks are recorded in the latter by the Range Officer regarding his inspections and check measurements. The Station books furnished by perceptor Armitage are incomplete. They contain no information of the progress of the measurement

of work done up to date
of the material at
site of work. Separate
lists of measurements
are, however, submitted
and a memo of material
received and used is
represented to be kept
on the works.

9. The Station books
furnished by Inspecting
Mr. Watkins, are also
in some respects
incomplete. No totals
are given in the part
page under summary
and distribution of
charge, and no amount
of estimate is entered.

These omissions as
well as others in
respect to material
at site have been
pointed out to Mr.
Watkins by the Range
Officer.

10. Register of works.

Separate registers
are maintained

Remarks by the Offg.
Controller of P.W. works.

see preceding remarks

Remarks by the Offg.
Controller of P.W. works.

Cost house to the
Reserve Powder
Magazine ————— Estimate 13,695
Gundry House
water supply ————— 9/38

The present Range Officer
having been cautioned
about the accountant
should have looked
more closely into the
man's work as no
doubt he will do now.
But it is hard that
in a Range with so much
out of door work to
attend to, the Range
Officer should have
to look closely to office
details. I beg to
recommend that
another accountant
be appointed to the Range
at an early date. Under
the circumstances
mentioned in my letter
printed with G.O. No. 1137
of the 23 June 1873 I am
unable to nominate
an accountant, but I
may suggest, as likely
to be an improvement
on the present arrange-
ment, the appointment
of the man mentioned
in G.O. No. 3 of the 5th
January 1874. In all
my experience I never
found that accounts

for all the work
requiring such a record.
Except for the two mar-
-tially noted for which
no Register has yet been
opened.

The Register for
the Chemburam & Ram
Sante Project works
has been written up
to date and with but
few exceptions the
entries both in respect
to quantities and
costing have been
correctly made. No
average rates of ex-
penditure have been
recorded. This is like-
-wise the case with the
Register for the Madras
water works Project
which has not been
completely written up
for January 1874, and
in which no entries
appear of the estimated
rates. The Register
for the new Artillery

Barracks has also not been written up for January, though the accounts for that month have been compiled and despatched to the

Controller. The entries in the Register under sub heads of estimates are not in every instance correctly recorded. In some cases value of material received but not paid for has been recorded as actual outlay, while in others the amounts have been incorrectly abstracted from the Station books. These were pointed out to the Head Accountant, by whom the book is kept, and such instructions were given as appears necessary to ensure the entries being correctly

Remarks by the C. P. E.
Controller of M. D. A. C. S.

had been submitted to the Controller's Office; while the Register of works in the Executive Engineer's Office was blank as to cost &c., included in the accounts sent out. It is from the Register of works that the amounts/ Progress Report/ should be prepared.

Remarks by the C. P. E.
Controller of M. D. A. C. S.

By Eastern Latines
at Ponnammallee - Rs. 3070
school house at
Siddapet - 2,730

made in future. The Register for the two works marginally noted have not been written up since May 1873 and that for the Ponnammallee/Estimated cost Rs. 2,000/ is in arrears from September following.

11. Progress Report.

The ordinary practice is to prepare a complete office copy from which copies are made for the Controller and District Engineer, but I see no objection to the arrangement mentioned here. All the information not entered in the Report can be readily obtained from other books in the Office provided those books are kept as they are intended to be kept.

A rough Progress Report in unbound sheets is maintained in which the expenditure on each work is monthly noted. No reference is made therein to the class of agency by which the work is carried out, neither are any particulars recorded of the outlay incurred under each sub head of estimate for works costing more than Rs. 2,000. Information on these

month is, however, given in the case of description works in separate property reports kept up in the prescribed forms. The arrangement was introduced by Colonel Moberly with a view to effecting a saving in clerical labour.

12. Miscellaneous Advances

The balance outstanding under this head amounts to Rs 335. The

1. advance to District Engineer for office contingencies — 30

2. Amount paid to a contractor for the construction of a latrine at the Ordnance Depot — 305

13 The first item calls for no remark. The second item has been charged to Miscellaneous Advances under instructions from the

Remarks by the C. P. G.
Controller of M. S. S.

This is irregular as I have had to point out in other cases. However, as I issued a circular on the subject on the 10th ultimo I trust the practice will be discontinued.

Latest Engineer pending a special allotment of funds — 10

14. Deposits — The

outstandings consist of

1. Balance of receipts of rent for huts in the Colindance lines. 129-4-0
2. Received in October 1874 from the Barrack Master for work done by the Public Works Department to No 2 Barracks at Palavaram — 1-7-4

The first amount is adjusted from time to time by charging to it the cost of repairs to the lines. The second item may be at once cleared by crediting the amount to Revenue.

This should have been adjusted long ago. It will now be adjusted.

Madras 6 March 1874.

(Signed) J. Smith.
C. P. G.

No 7923.

Forwarded to the Secretary to Government Public Works Department for information.

Office of the Controller of Public Works Accounts
10th March 1874
C. P. G.

P. N. 1874 Depart.
P. N. 1372.

From
The Controller of
Public Works Accts.

To
The Secretary
to Government,
Public Works Dept.
Fort St. George.

Satd. 7th March 1874
Wed 9th do

G. O. No. 1221. 7-5-74.
No. 7923

Forwarding, with
remarks notes of an
examination, made
by the Dy. Controller, of
the accounts of the
Mount Range of the
Chingleput District
on the 21st and 23rd
February 1874.

1221

Accd
P. N. 1372

Proceedings of the Madras Government
under date the March 1874.

Read the following:

From
The Controller of Public
Works Accounts } (Here enter No. 7923
dated 7 March 1874)

Communicated to
the District Engineer Ching
lept with the following
remarks.

Para 3 & 4. His Excellency
the Governor in Council
observed that the present
Range Officer, Captain
A. C. Smith assumed
Charge

MS
2873

20/3

13

for
from
charge
Advocate 1873

MS
2873

Charge of the large and
mismanaged Mount Range
only in December, and with
heavy outdoor work, could
not be expected within so
short a period as 2 1/2 months,
including the Christmas
holidays, to do all that is
needed to place the Range
in efficient working order.
Considering moreover the
long period of his absence
from India very allowances
must be made for his not
at once remedying all
defects in the Accounts,
but his attention will
nevertheless

nevertheless be drawn to the
remarks of the Offg. Con-
troller, and the Secretary
the Governor in Council
has every reason to hope
that an Officer of Captain
Smith's known merit will
in due course of time suc-
ceed in correcting the
irregularities complained
of. The Range Accountant
whose inefficiency is again
brought to notice, has on
22^d of 11 October 1873 No.
2509 A been afforded an
opportunity of retrieving
his character under the
present

are placed immediately
under his orders; but has
in L.O. of 23 June 1873 No
1637 expressed his surprise
that the Controller has
not effectually assisted
those Officers, especially
such of them as are within
easy reach who would
be glad of advice which
might save them and
their accountants from
the sweeping censures
which he seems inclined
to draw upon them.

G.M.

163-164

sent to Ady 8 April 74
in 25 Mar 74 P.S. of June

28
3

Lt. Ings Chingleput
Controller
S.C. Dept to both
15/5/74

1372

Govt. of 1874 Madras.
PUBLIC WORKS.

To



The Dist. Engr.
Chingleput.

Dated

Recd.

Encl.

G. O. 7th May 1874, No. 1221

Nos.

163-164

Accounts -

Endorsement of the Controller
of Pw Accounts, forwarding
~~intermediate~~ notes of an
examination, made by the
By Controller of the Accounts
The Mount Range of the
Chingleput District on the
21st & 23rd Feb 1874, Comd
to the District Engineer
with remarks.