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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W.D DEPARTMENT

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906/1

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

25th January 1882, No. 206 W.

General.
Account.

Read the following paper:—

No. 117. From D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 19th January 1882, No. 187 W.

I HAVE the honor to submit, for information and orders of Government, notes of my inspection of the Office of the Executive Engineer, West Coast Division.

2. As the state of this division has been so prominently before Government, the notes are more full than usual, chiefly owing to my having to bring to view the want of administration and control over the office establishment, in which radical changes are, in my opinion, imperative.

3. The papers which have been submitted to Government, and on which orders have been passed, did not lay the fault to the proper quarter. All the blame was put on the Accountant, while on the Clerks, whose duties apparently consisted in systematic neglect of work, no report has hitherto been made, not even in regard to the disgraceful state of the office records and registers with which the Accountant has no concern whatever.

Notes of Inspection by D. C. GORDON, Esq., Examiner of Public Works Accounts, of the Office of the Executive Engineer, West Coast Division, on the 9th and 10th January 1882.

THE Division was last inspected on the 17th and 18th June 1881.

2. Major A. T. Fraser, R.E., Executive Engineer, Second Grade, has been in charge of the Division since 8th October 1881; he was not present at the inspection, but Mr. Traill, Assistant Engineer, represented him. C. Nagyah is the Accountant.

3. Besides the head-quarter sub-division under the Executive Engineer, there is the Calicut sub-division, in charge of Mr. Nicholson, Sub-Engineer. The Executive Engineer has one imprest under him for Rs. 650 with the Superintendent, Lunatic Asylum, Calicut. This amount is the aggregate of two payments made, but no accounts whatever had been received from the Superintendent. No further payments should be made without receiving proper accounts of past expenditure. There is no reason why this imprest holder should not be required to act up to the rules for imprest accounts, and it will prevent confusion hereafter if accounts are punctually submitted. The Executive Engineer's particular attention should be directed to this.

4. Under Mr. Nicholson are two imprests, one for Rs. 200 with an Overseer and the other for Rs. 150 with the Station Staff Officer at Quilon. It is a question whether there is any necessity for this separate Sub-divisional Officer at the same head-quarters as the Executive Engineer. The object perhaps is that, during the frequent absence of the Executive Engineer from head-quarters, a second disburser may be on the spot to make payments which it would be impolitic or inconvenient to delay. This could be equally well attained were Mr. Nicholson attached to the Executive Engineer's Office, the Executive Engineer's drawing account being common to both disbursers and only one cash-book and one chest maintained. Supervision of works, &c., by the respective officers need in no way be interfered with or altered from the present arrangement, but accounting would be simplified by the abolition of a sub-divisionl cash account.

5. There are three other sub-divisions: in charge of Lieutenant West, Assistant Engineer, with two imprests aggregatiug Rs. 500; Conductor Keenan, Sub Engineer, with two imprests of Rs. 500 each; Mr. Traill, Assistant Engineer, with one imprest of Rs. 300. Sub-divisional cash-books are, as a rule, sent to the Divisional Office three times a month. They were in order, as also the imprest accounts. Dates of recoupment should in every case be entered on the imprest accounts, in addition to the manner in which the recoupment is made.

6. The cheque books were not seen as they were with the Executive Engineer. In the cash-books, it is very necessary that cheque book numbers and initial distinctions should be always quoted as well as the cheque numbers. This applies to sub-divisional as well as the head-quarter's cash-books. There are twelve treasuries and sub-treasuries drawn upon in the division.

7. The head-quarter's cash-book was not initialled at totals brought and carried forward. So soon as Executive Engineer returns from the district his initials should be affixed as required by Chief Engineer's Circular No. 2847 of 28th November 1881. The Accountant is in charge of the cash-chest and writes up the cash-book. Should the Executive Engineer hereafter permit the Head Clerk to make the disbursements and relieve the Accountant of this duty, the cash-book must be posted by the Head Clerk.

8. The following irregularities were noticed in scrutinising the cash-book:—

The salary of the Executive Engineer for November 1881 had been paid in six different items, on six different dates, while the only acquittance in support of these several disbursements was the divisional acquittance roll, this procedure must be stopped. It is tantamount to making the treasury the Executive Engineer's private banker, and keeping private funds in the divisional cash-chest, which is contrary to Code Rules.

Contingent office expenses are debited to Miscellaneous Advances; this is incorrect, and in future such expenditure must be debited direct to 'Establishment Contingencies.'

A separate cheque is issued to each member of the office (excepting petty establishment) for his individual salary. There is no necessity for this, and it only increases entries—of course there is no objection to the Executive Engineer issuing cheques to such persons as may desire cheques.

Sub-divisional officers disburse their own salaries and the salaries of their establishments. This is against rule. *All* salaries should be paid direct from the divisional office. The argument against it is that it causes delay, but no delay need occur with methodical management; the delay referred to means probably *unpunctual* payment of salaries which necessarily causes personal inconvenience, rather than *punctual* payment on or before a given date.

Miscellaneous receipts should be more regularly paid into treasury, and special care should be taken that no remittances are sent that may possibly reach the treasury too late to bring into the treasury accounts of the month in which they are sent by the Executive Engineer or his sub-divisional officers.

9. The register of works is complete for every work on which outlay has been incurred. For works of old date, for which sub-heads were not kept as work progressed, it has been impossible in most cases to record more than monthly and up to date total outlay. For current works where necessary outlay by sub-heads is recorded, work abstracts are now being prepared at head-quarters, except for the Nilgiri sub-division. The Executive Engineer is, however, endeavouring to introduce contract work throughout the division, and should he succeed the more burdensome accounts consequent upon departmental labor will be done away with. The accounts of manufacturing operations are not properly kept. For instance no outturn whatever is shown in the register of works. In the accounts for lime manufacture, the cost of the lime-stone is omitted and only labor and materials for burning, &c., are included. Steps have been taken to remedy this.

10. There are no deposits 'ordinary.' In the schedule for contributions there is a sum at credit of Rs. 4,648-15-3; of this Rs. 4,419-7-7 is for the forest bungalow at Manantoddy which is under construction. The rest, Rs. 229-7-8, is the balance of a sum for the market tower at Mangalore; the work is finished, but the percentage for supervision has not been charged. This must now be done and any balance remaining thereafter should be repaid to the contributors.

11. The practice of sanctioning sundry requisitions for repairs for one work, *e.g.*, Lawrence Asylum buildings, is irregular and contrary to Code Rules. This has been pointed out to the Superintending Engineer and will no doubt be corrected in future. In the absence of the prescribed annual and periodical repair estimate, a distinct estimate should have been prepared embodying the work now sanctioned on frequent requisitions. The same remark applies to the continual requisitions sanctioned for the repairs to Military buildings at Cannanore. The Code Rules regarding the repairs, &c., of Military buildings in Chapter XVI (Military Works) should be observed.

12. The value of stock in the division on 30th September 1881 was Rs. 8,396, of which half was represented by building materials; Rs. 700 by metals; Rs 1,800 by land and kilns. The stock-taking ordered by G.O., No. 2848 W., of 15th November 1881, to be completed by 31st

March 1882, will show what of the stock is serviceable, and whether rates are fair. Opportunity should at the same time be taken to verify the tools and plant in the division. No return of tools and plant has been submitted since March 1881. The stock accounts are not properly kept; the entries from the monthly stock returns into the stock abstract book do not agree and cannot be understood without inspection of outside returns and memoranda sent by Sub-divisional Officers and explained by the Accountant. This must be put right.

13. At the end of November last the balance at debit of Miscellaneous Advances amounted to Rs. 2,310-15-1, of this items aggregating about Rs. 964 will be adjusted in December's accounts. There is an advance of Rs. 40 to Mr. Siqueira, a clerk, without proper authority; an amount of Rs. 22-15-0 against the Head Assistant Collector long outstanding, which should be reported to the Superintending Engineer for action as to recovery; a sum of Rs 197-11-2 for work done on account of the late Governor in April 1881, which should be reported to Superintending Engineer for orders; a sum of Rs. 225 against the Local Funds, South Canara, long outstanding, which should be again pressed for adjustment. Sufficient exertion is not made to clear off items remaining unsettled for more than three months.

14. The register of buildings in charge of the Executive Engineer is of little if any use. It is far from complete, and what is recorded in it is of such old date that in many respects it must be unreliable. This being the case, it is not surprising that the annual estimates for repairs are omitted, and unlooked for requisitions frequent. The register of buildings rented and available for rent is stated to be complete. There were no outstandings in dispute.

15. Service books are unopened for several persons for whom they should long ago have been written up. These should now be put in hand, the persons concerned being required to send in statements of their periods and class of employment for verification from the office records. For lascars and others of this class affidavits must be taken and corroborative witness, if practicable, from others in the service during the same periods.

16. The state of this office for a long time past has been one of utter confusion, and orders of Government have issued reflecting strongly on the Accounts Department as responsible for the confusion. Not a single word has been said regarding that part of the office with which the Accounts Department has no concern, and Government has not had an opportunity therefore of expressing an opinion on the Clerks' establishment, and thereby the flagrant want of anything like system or organization in the office has been concealed. A few instances are now brought to notice. Some months ago several audit notes were replied to, intialled by the Executive Engineer and made over for fair copying. They reached the Examiner's office months after they were initialled. The reason for this was that this fair copying, *and all other fair copying* of documents connected with accounts, and of the accounts themselves, was thrown upon the Accountant and his one Assistant, instead of on the clerks' establishment. A contingent bill for February 1881, completed and signed by the Executive Engineer, and made over to the correspondence section for despatch, was found a few days ago by accident amongst some papers. A travelling allowance bill for October 1881, similarly completed and made over for despatch, was accidently discovered a few days previous amongst odd papers. Service books which the Head Clerk (now on leave) ought to have opened out, and said he had opened out, were not opened out at all. Letters containing instructions on accounts matters were never seen by the Accountant and could not be found in the office. The registers of letters were so neglected that documents could not be traced either as to receipt or disposal, and it took hours, or even days, to find what was looked for. The accounts from the sub-divisions were received any how, and at any time, and were perhaps worse than useless in their confusion. This chaos and want of system, fostering delays if not neglect in work of all sorts, has not been the fault of the Accountant who has been made the scapegoat. Where he has shown himself weak is in having submitted, without protest, to such a state of things; but the Head Clerk was considered the chief of the staff, did nothing himself, and his junior clerks gladly followed his example. It is due to the Accountant that this should now, though late in the day, be brought to the notice of Government.

17. Matters are gradually being righted by the present Executive Engineer, but they must be far from perfection with the establishment now attached to the division. One Clerk given to assist the Accountant appears to have turned over a new leaf, and to be taking some pains to get on in his work. A second Assistant, a Clerk on Rs. 15, is stated to be useless, evincing no interest whatever in his duties, and not anxious to retain his appointment. This latter remark applies also to the Storekeeper. The clerk under the officer in charge of the Calicut sub-division is also stated to be useless. The Head Clerk, now on leave, should not be allowed to resume his post in this office nor in any other office in a similar capacity. All fair copying of every kind is now thrown on the clerks, or correspondence establishment, as it should be, and it is to be hoped that things will go smoothly hereafter.

18. The present Accountant will shortly be relieved by another. In conclusion, it must be stated that most of what has been recorded above would probably never have come to light but for the energy and straight-forward out-speaking of Mr. Dunhill, one of the special Accountants obtained from Mysore, who was deputed to this division at the special desire of the Chief Engineer, to inquire into the state of the office and to put matters straight. This he has

done, and as soon as he has seen the relieving Accountant assume charge from the present Accountant, and has explained to him, in the presence of the Executive Engineer, the points where the experience of the past has shown the internal administration to be faulty, he will return to the Examiner's office.

No. 118. ORDER THEREON, 25th January 1882, No. 206 W.

COMMUNICATED to the Superintending Engineer, Fourth Circle.

2. The very discreditable state of affairs disclosed by the foregoing report is no doubt mainly due to the maladministration of Major Fraser's predecessor, but as this has already been sufficiently noticed in G.O., No. 2442 W., dated 4th October 1881, the Government need now only remark that they have every hope that the earnest attention of the present Executive Engineer will be devoted to rectifying the irregularities pointed out by the Examiner of Public Works Accounts.

3. The Superintending Engineer will arrange for transferring the present Head Clerk to a less responsible position, and supplying his place with a more competent man, and he will also see that useless or unwilling subordinates are replaced without delay.

(True Extract.)

(Signed) R. H. SANKEY, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, Fourth Circle.
" Examiner of Public Works Accounts.

Exd. S. T. Austin.
Spare Copies.

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GENERAL.
ACCOUNT.

Govt. of 1882, Madras.

PUBLIC WORKS.

To

THE SUPERINTENDING ENGINEER,
FOURTH CIRCLE,
&c., &c., &c.

Dated January, 25*th*.

Issued.

Recd. *Encl.*

G.O., 25th January 1882, No. 206 W.

JANUARY.
Nos. 117-118.

West Coast Divisional Office.—Inspection Notes of the Examiner of Public Works Accounts of the —, communicated to the Superintending Engineer, Fourth Circle.

FROM THE EXAMINER P.W.ACCOUNTS,

MADRAS.

TO THE SECRETARY TO GOVERNMENT,

PUBLIC WORKS DEPARTMENT.

NO. 184/W. MADRAS, 19th JANUARY 1882.

SIR,

I HAVE THE HONOR TO SUBMIT, FOR INFORMATION AND ORDERS OF GOVERNMENT, NOTES OF MY INSPECTION OF THE OFFICE OF THE EXECUTIVE ENGINEER, WEST COAST DIVISION.

2. AS THE STATE OF THIS DIVISION HAS BEEN SO PROMINENTLY BEFORE GOVERNMENT, THE NOTES ARE MORE FULL THAN USUAL, CHIEFLY OWING TO MY HAVING TO BRING TO VIEW THE WANT OF ADMINISTRATION AND CONTROL OVER THE OFFICE ESTABLISHMENT, IN WHICH RADICAL CHANGES ARE IN MY OPINION IMPERATIVE.

3. THE PAPERS WHICH HAVE BEEN SUBMITTED TO GOVERNMENT, AND ON WHICH ORDERS HAVE BEEN PASSED, DID NOT LAY THE FAULT TO THE PROPER QUARTER. ALL THE BLAME WAS PUT ON THE ACCOUNTANT, WHILE ON THE CLERKS, WHOSE DUTIES APPARENTLY CONSISTED IN SYSTEMATIC NEGLECT OF WORK, NO REPORT HAS HITHERTO BEEN MADE, NOT EVEN IN REGARD TO THE DISGRACEFUL STATE OF THE OFFICE RECORDS AND REGISTERS OVER WHICH THE ACCOUNTANT HAS NO CONCERN WHATEVER.

I HAVE THE HONOR TO BE,

SIR,

YOUR MOST OBEDIENT SERVANT.

D. C. Cannon

TREASURER P. N. ACCOUNTS.

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FROM THE EXAMINER P.W.ACCOUNTS,

MADRAS.

TO THE SECRETARY TO GOVERNMENT,

P.W.DEPARTMENT.

NO. 187.W.

DATED 19th JANUARY 1882.

RECD.

ENCLOSURE.I.

NOTES OF INSPECTION OF THE
OFFICE OF THE EXECUTIVE ENGINEER
WEST COAST DIVISION. SUBMITS HIS----

NOTES OF INSPECTION BY D.C.GORDON ESQ. EXAMINER P.W. ACCOUNTS, OF THE OFFICE OF THE EXECUTIVE ENGINEER, WEST COAST DIVISION ON THE 9TH. AND 10TH. JANUARY 1882.

THE DIVISION WAS LAST INSPECTED ON THE 17TH. AND 18TH. JUNE 1881.

2. MAJOR A.T.FRASER R.E. EXECUTIVE ENGINEER 2ND. GRADE HAS BEEN IN CHARGE OF THE DIVISION SINCE 8TH. OCTOBER 1881. HE WAS NOT PRESENT AT THE INSPECTION, BUT MR. TRAILL, ASST. ENGINEER, REPRESENTED HIM. C.NAGAYAH IS THE ACCOUNTANT.

3. BESIDES THE HEAD QUARTER SUB DIVISION UNDER THE EXECUTIVE ENGINEER, THERE IS THE CALICUT SUB DIVISION IN CHARGE OF MR. NICHOLSON SUB ENGINEER. THE EXECUTIVE ENGINEER HAS ONE IMPREST UNDER HIM FOR RS. 650 WITH THE SUPERINTENDENT LUNATIC ASYLUM, CALICUT. THIS AMOUNT IS THE AGGREGATE OF TWO PAYMENTS MADE, BUT NO ACCOUNTS WHATEVER HAD BEEN RECEIVED FROM THE SUPERINTENDENT. NO FURTHER PAYMENTS SHOULD BE MADE WITHOUT RECEIVING PROPER ACCOUNTS OF PAST EXPENDITURE. THERE IS NO REASON WHY THIS IMPREST HOLDER SHOULD NOT BE REQUIRED TO ACT UP TO THE RULES FOR IMPREST ACCOUNTS, AND IT WILL PREVENT CONFUSION HEREAFTER IF ACCOUNTS ARE PUNCTUALLY SUBMITTED. THE EXECUTIVE ENGINEER'S PARTICULAR ATTENTION SHOULD BE DIRECTED TO THIS.

4. UNDER MR. NICHOLSON ARE TWO IMPRESTS- ONE FOR RS. 200 - with an Overdraw of Rs 100 WITH THE STATION STAFF OFFICER AT QUILON. IT IS A QUESTION WHETHER THERE IS ANY NECESSITY FOR THIS SEPARATE SUB DIVISIONAL OFFICER AT THE SAME HEAD QUARTERS AS THE EXECUTIVE ENGINEER. THE OBJECT PERHAPS IS THAT DURING THE FREQUENT

ABSENCE

ABSENCE OF THE EXECUTIVE ENGINEER FROM HEAD QUARTERS, A SECOND DISBURSER MAY BE ON THE SPOT TO MAKE PAYMENTS WHICH IT WOULD BE IMPOLITIC OR INCONVENIENT TO DELAY. THIS COULD BE EQUALLY WELL ATTAINED WERE MR.NICHOLSON ATTACHED TO THE EXECUTIVE ENGINEER'S OFFICE, THE EXECUTIVE ENGINEER'S DRAWING ACCOUNT BEING COMMON TO BOTH DISBURSERS AND ONLY ONE CASH BOOK AND ONE CHEST MAINTAINED. SUPERVISION OF WORKS, ETC. BY THE RESPECTIVE OFFICERS NEED IN NO WAY BE INTERFERED WITH OR ALTERED FROM THE PRESENT ARRANGEMENT, BUT ACCOUNTING WOULD BE SIMPLIFIED BY THE ABOLITION OF A SUB DIVISIONAL CASH ACCOUNT.

5. THERE ARE THREE OTHER SUB DIVISIONS, IN CHARGE OF LIEUT WEST, ASST.ENGINEER WITH TWO IMPRESTS AGGREGATING RS.500; CONDUCTOR KERNAN AND ENGINEER WITH ONE IMPREST OF RS.500 EACH; MR.TRAILL, ASST.ENGINEER, WITH ONE IMPREST OF RS.300. SUB DIVISIONAL CASH BOOKS ARE, AS A RULE, SENT TO THE DIVISIONAL OFFICE THREE TIMES A MONTH. THEY WERE IN ORDER, AS ALSO THE IMPREST ACCOUNTS. DATES OF RECOUPMENT SHOULD IN EVERY CASE BE ENTERED IN THE IMPREST ACCOUNTS, IN ADDITION TO THE MANNER IN WHICH THE RECOUPMENT IS MADE.

6. THE CHEQUE BOOKS WERE NOT SEEN AS THEY WERE WITH THE EXECUTIVE ENGINEER. IN THE CASH BOOKS, IT IS VERY NECESSARY THAT CHEQUE BOOK NOS. AND INITIAL DISTINCTIONS SHOULD BE ALWAYS QUOTED AS WELL AS THE CHEQUE NOS. THIS APPLIES TO SUB DIVISIONAL AS WELL AS THE HEAD QUARTERS CASH BOOKS. THERE ARE TWELVE TREASURIES AND SUB TREASURIES DRAWN UPON IN THE DIVISION.

7. THE HEAD QUARTERS CASH BOOK WAS NOT INITIALLED AT

TOTALS BROUGHT AND CARRIED FORWARD. SO SOON AS EXECUTIVE ENGINEER RETURNS FROM THE DISTRICT, HIS INITIALS SHOULD BE AFFIXED AS REQUIRED BY CHIEF ENGINEER'S CIRCULAR NO.3847 OF 28TH.NOVEMBER 1881. THE ACCOUNTANT IS IN CHARGE OF THE CASH CHEST AND WRITES UP THE CASH BOOK. SHOULD THE EXECUTIVE ENGINEER HEREAFTER PERMIT THE HEAD CLERK TO MAKE THE DISBURSEMENTS AND RECEIVE THE ACCOUNTANT OF HIS DUTY, THE CASH BOOK MUST BE WRITTEN BY THE HEAD CLERK.

8. THE FOLLOWING IRREGULARITIES WERE NOTICED IN SCRUTINISING THE CASH BOOK:-

THE SALARY OF THE EXECUTIVE ENGINEER FOR NOVEMBER 1881 HAD BEEN PAID IN SIX DIFFERENT ITEMS, ON SIX DIFFERENT DATES, WHILE THE ONLY ACQUITTANCE IN SUPPORT OF THESE SEVERAL DISBURSEMENTS WAS THE DIVISIONAL ACQUITTANCE ROLL, THIS PROCEDURE MUST BE STOPPED.

THE TREASURY THE EXECUTIVE ENGINEER'S PRIVATE BANKER, AND KEEPING PRIVATE FUNDS IN THE DIVISIONAL CASH CHEST, WHICH IS CONTRARY TO CODE RULES.

CONTINGENT OFFICE EXPENSES ARE DEBITED TO MISCELLANEOUS ADVANCES; THIS IS INCORRECT, AND IN FUTURE SUCH EXPENDITURE MUST BE DEBITED DIRECT TO 'ESTABLISHMENT CONTINGENCIES.'

A SEPARATE CHEQUE IS ISSUED TO EACH MEMBER OF THE OFFICE (EXCEPTING PETTY ESTABLISHMENT) FOR HIS INDIVIDUAL SALARY. THERE IS NO NECESSITY FOR THIS, AND IT ONLY INCREASES ENTRIES—OF COURSE THERE IS NO OBJECTION TO THE EXECUTIVE ENGINEER ISSUING CHEQUES TO SUCH PERSONS AS MAY DESIRE CHEQUES.

SUB DIVISIONAL OFFICERS DISBURSE THEIR OWN SALARIES

AND

AND THE SALARIES OF THEIR ESTABLISHMENTS . THIS IS AGAINST RULE. ALL SALARIES SHOULD BE PAID DIRECT FROM THE DIVISIONAL OFFICE. THE ARGUMENT AGAINST IT IS THAT IT CAUSES DELAY, BUT NO DELAY NEED OCCUR WITH METHODICAL MANAGEMENT; THE DELAY REFERRED TO MEANS PROBABLY UNPUNCTUAL PAYMENT OF SALARIES WHICH NECESSARILY CAUSES PERSONAL INCONVENIENCE, RATHER THAN PUNCTUAL PAYMENT ON OR BEFORE A GIVEN DATE.

MISCELLANEOUS RECEIPTS SHOULD BE MORE REGULARLY PAID INTO TREASURY, AND SPECIAL CARE SHOULD BE TAKEN THAT NO REMITTANCES ARE SENT THAT MAY POSSIBLY REACH THE TREASURY TOO LATE TO BRING INTO THE TREASURY ACCOUNTS OF THE MONTH IN WHICH THEY ARE SENT BY THE EXECUTIVE ENGINEER OR HIS SUB DIVISIONAL OFFICERS.

9. THE REGISTER OF WORKS IS COMPLETE FOR EVERY WORK ON WHICH OUTLAY HAS BEEN INCURRED. FOR WORKS OF OLD DATE FOR WHICH SUB HEADS WERE NOT KEPT AS WORK PROGRESSED, IT HAS BEEN IMPOSSIBLE IN MOST CASES TO RECORD MORE THAN MONTHLY AND UP TO DATE TOTAL OUTLAY. FOR CURRENT WORKS WHERE NECESSARY OUTLAY BY SUB HEADS IS RECORDED, WORK ABSTRACTS ARE NOW BEING PREPARED AT HEAD QUARTERS, EXCEPT FOR THE NILGIRI SUB DIVISION. THE EXECUTIVE ENGINEER IS HOWEVER ENDEAVOURING TO INTRODUCE CONTRACT WORK THROUGHOUT THE DIVISION, AND SHOULD HE SUCCEED THE MORE BURDENSOME ACCOUNTS CONSEQUENT UPON DEPARTMENTAL LABOR WILL BE DONE AWAY WITH. THE ACCOUNTS OF MANUFACTURING OPERATIONS ARE NOT PROPERLY KEPT, FOR INSTANCE NO OUTTURN WHATEVER IS SHEWN IN THE REGISTER OF WORKS. IN THE ACCOUNTS FOR LIME MANUFACTURE, THE COST OF THE LIME STONE IS OMITTED AND ONLY LABOR AND MATERIALS FOR BURNING, ETC, ARE INCLUDED. STEPS HAVE BEEN TAKEN

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TAKEN TO REMEDY THIS .

10. THERE ARE NO DEPOSITS 'ORDINARY' IN THE SCHEDULE FOR CONTRIBUTIONS, THERE IS A SUM AT CREDIT OF RS.4648-15-8; OF THIS RS.4419-7-7 IS FOR THE FOREST BUNGALOW AT NAMMOODY WHICH IS UNDER CONSTRUCTION. THE REST, RS.229-7-8, IS THE BALANCE OF A SUM FOR THE MARKET TOWER AT MANGALORE; THE WORK IS FINISHED, BUT THE PERCENTAGE FOR SUPERVISION HAS NOT BEEN CHARGED. THIS MUST NOW BE DONE AND ANY BALANCE REMAINING THEREAFTER SHOULD BE REPAID TO THE CONTRIBUTORS.

11. THE PRACTICE OF SANCTIONING SUNDRY REQUISITIONS FOR REPAIRS FOR ONE WORK, E.G. LAWRENCE ASYLUM BUILDINGS, IS IRREGULAR AND CONTRARY TO CODE RULES. THIS HAS BEEN POINTED OUT TO THE SUPERINTENDING ENGINEER AND WILL NO DOUBT BE CORRECTED IN FUTURE. IN THE ABSENCE OF THE PRESCRIBED ANNUAL AND PERIODICAL REPAIR ESTIMATE, EACH ESTIMATE SHOULD HAVE BEEN PREPARED EMBODYING THE WORK NOW SANCTIONED ON FREQUENT REQUISITIONS. THE SAME REMARK APPLIES TO THE CONTINUAL REQUISITIONS SANCTIONED FOR THE REPAIRS TO MILITARY BUILDINGS AT CANNANORE. THE CODE RULES REGARDING THE REPAIRS, ETC, OF MILITARY BUILDINGS IN CHAPTER XVI (MILITARY WORKS) SHOULD BE OBSERVED.

12. THE VALUE OF STOCK IN THE DIVISION ON 30TH.SEPTEMBER 1881 WAS RS.8396, OF WHICH HALF WAS REPRESENTED BY BUILDING MATERIALS; RS.700 BY METALS; RS.1800 BY LAND & KILNS. THE STOCKTAKING ORDERED BY G.O.NO.3848.W OF 15TH.NOVEMBER 1881 TO BE COMPLETED BY 31ST.MARCH 1882, WILL SHEW WHAT OF THE STOCK IS SERVICEABLE, AND WHETHER RATES ARE FAIR. OPPORTUNITY SHOULD AT THE SAME TIME BE TAKEN TO VERIFY THE

TOOLS

TOOLS AND PLANT IN THE DIVISION. NO RETURN OF TOOLS AND PLANT HAS BEEN SUBMITTED SINCE MARCH 1881. THE STOCK ACCOUNTS ARE NOT PROPERLY KEPT; THE ENTRIES FROM THE MONTHLY STOCK RETURNS INTO THE STOCK ABSTRACT BOOK DO NOT AGREE AND CANNOT BE UNDERSTOOD WITHOUT INSPECTION OF OUTSIDE RETURNS AND MEMORANDA SENT BY SUB DIVISIONAL OFFICERS AND EXPLAINED BY THE ACCOUNTANT. THIS MUST BE PUT RIGHT.

13. AT THE END OF NOVEMBER LAST, THE BALANCE AT DEBIT OF MISCELLANEOUS ADVANCES AMOUNTED TO RS.2310-15-1-OF THIS, ITEMS AGGREGATING ABOUT RS.964 WILL BE ADJUSTED IN DECEMBER'S ACCOUNTS. THERE IS AN ADVANCE OF RS.40 TO MR. SIQUEIRA, A CLERK, WITHOUT PROPER AUTHORITY; AN AMOUNT OF RS.22-15-0 AGAINST THE HEAD ASST. COLLECTOR LONG OUTSTANDING WHICH SHOULD BE REPORTED TO THE SUPERINTENDING ENGINEER FOR ACTION AS TO RECOVERY; A SUM OF RS.197-11-2 FOR WORK DONE ON ACCOUNT OF THE LATE GOVERNOR IN APRIL 1881, WHICH SHOULD BE REPORTED TO SUPERINTENDING ENGINEER FOR ORDERS; A SUM OF RS.820 AGAINST THE LOCAL FUNDS SOUTH CANARA, LONG OUTSTANDING WHICH SHOULD BE AGAIN PRESSED FOR ADJUSTMENT. SUFFICIENT EXERTION IS NOT MADE TO CLEAR OFF ITEMS REMAINING UNSETTLED FOR MORE THAN THREE MONTHS.

14. THE REGISTER OF BUILDINGS IN CHARGE OF THE EXECUTIVE ENGINEER IS OF LITTLE BY ANY USE. IT IS FAR FROM COMPLETE AND WHAT IS RECORDED IN IT IS OF SUCH OLD DATE THAT IN MANY RESPECTS IT MUST BE UNRELIABLE. THIS BEING THE CASE, IT IS NOT SURPRISING THAT THE ANNUAL ESTIMATES FOR REPAIRS ARE OMITTED, AND UNLOOKED FOR REQUISITIONS FREQUENT. THE REGISTER OF BUILDINGS RENTED AND AVAILABLE FOR RENT IS STATED TO BE COMPLETE. THERE WERE NO OUTSTANDINGS IN

DISPUTE.

15. SERVICE BOOKS ARE UNOPENED FOR SEVERAL PERSONS FOR WHOM THEY SHOULD LONG AGO HAVE BEEN WRITTEN. THESE SHOULD NOW BE PUT IN HAND. THE PERSONS CONCERNED BEING REQUIRED TO SEND IN STATEMENTS OF THEIR PERIODS AND CLASS OF EMPLOYMENT, FOR VERIFICATION FROM THE OFFICE RECORDS. FOR LASCARS AND OTHERS OF THIS CLASS, AFFIDAVITS MUST BE TAKEN AND CORROBORATIVE WITNESS, IF PRACTICABLE, FROM OTHERS IN THE SERVICE DURING THE SAME PERIODS.

16. THE STATE OF THIS OFFICE FOR A LONG TIME PAST HAS BEEN ONE OF UTTER CONFUSION, AND ORDERS OF GOVERNMENT HAVE ISSUED REFLECTING STRONGLY ON THE ACCOUNTS DEPARTMENT AS RESPONSIBLE FOR THE CONFUSION. NOT A SINGLE WORD HAS BEEN SAID REGARDING THAT PART OF THE OFFICE WITH WHICH THE ACCOUNTS DEPARTMENT HAS NO CONCERN, AND GOVERNMENT HAS NOT HAD AN OPPORTUNITY THEREFORE OF EXPRESSING AN OPINION ON THE CLERKS ESTABLISHMENT, AND THEREBY THE FLAGRANT WANT OF ANYTHING LIKE SYSTEM OR ORGANISATION IN THE OFFICE HAS BEEN CONCEALED. A FEW INSTANCES ARE NOW BROUGHT TO NOTICE. SOME MONTHS AGO SEVERAL AUDIT NOTES WERE REPLIED TO, INITIALLED BY THE EXECUTIVE ENGINEER AND MADE OVER FOR FAIR COPYING. THEY REACHED THE EXAMINER'S OFFICE NINETY AFTER THEY WERE INITIALLED. THE REASON FOR THIS WAS THAT THIS FAIR COPYING AND ALL OTHER FAIR COPYING OF DOCUMENTS CONNECTED WITH ACCOUNTS, AND OF THE ACCOUNTS THEMSELVES, WAS THROWN UPON THE ACCOUNTANT AND HIS ONE ASSISTANT, INSTEAD OF ON THE CLERKS' ESTABLISHMENT. A CONTINGENT BILL FOR FEBRUARY 1881, COMPLETED AND SIGNED BY THE EXECUTIVE ENGINEER, AND MADE OVER TO THE CORRESPONDENCE SECTION FOR DESPATCH,

DESPATCH, WAS FOUND A FEW DAYS AGO BY ACCIDENT AMONGST SOME PAPERS. A TRAVELLING ALLOWANCE BILL FOR OCTOBER 1891 SIMILARLY COMPLETED AND MADE OVER FOR DESPATCH, WAS ACCIDENTALLY DISCOVERED A FEW DAYS PREVIOUS AMONGST ODD PAPERS. SERVICE BOOKS WHICH THE HEAD CLERK (NOW ON LEAVE) OUGHT TO HAVE OPENED OUT AND SAID HE HAD OPENED OUT, WERE NOT OPENED OUT AT ALL. LETTERS CONTAINING INSTRUCTIONS ON ACCOUNTS MATTERS WERE NEVER SEEN BY THE ACCOUNTANT AND COULD NOT BE FOUND IN THE OFFICE. THE REGISTERS OF LETTERS WERE SO NEGLECTED, THAT DOCUMENTS COULD NOT BE TRACED EITHER AS TO RECEIPT OR DISPOSAL, AND IT TOOK HOURS, OR EVEN DAYS, TO FIND WHAT WAS LOOKED FOR. THE ACCOUNTS FROM THE SUB-DIVISIONS WERE RECEIVED ANY HOW, AND AT ANY TIME, AND WERE PERHAPS WORSE THAN USELESS IN THEIR CONFUSION. THIS CHAOS AND WANT OF SYSTEM, FOSTERING DELAYS IF NOT NEGLECT IN WORK OF ALL SORTS, HAS NOT BEEN THE FAULT OF THE ACCOUNTANT WHO HAS BEEN MADE THE SCAPEGOAT. WHERE HE HAS SHOWN HIMSELF WEAK IS IN HAVING SUBMITTED, WITHOUT PROTEST, TO SUCH A STATE OF THINGS, BUT THE HEAD CLERK WAS CONSIDERED THE CHIEF OF THE STAFF, DID NOTHING HIMSELF, AND HIS JUNIOR CLERKS GLADLY FOLLOWED HIS EXAMPLE. IT IS DUE TO THE ACCOUNTANT THAT THIS SHOULD NOW, THOUGH LATE IN THE DAY, BE BROUGHT TO THE NOTICE OF GOVERNMENT.

17. MATTERS ARE GRADUALLY BEING RIGHTED BY THE PRESENT EXECUTIVE ENGINEER BUT THEY MUST BE FAR FROM PERFECTION WITH THE ESTABLISHMENT NOW ATTACHED TO THE DIVISION. ONE CLERK GIVEN TO ASSIST THE ACCOUNTANT APPEARS TO HAVE TURNED OVER A NEW LEAF, AND TO BE TAKING SOME PAINS TO GET ON IN HIS WORK. A SECOND ASSISTANT A CLERK ON RS. IS STATED TO

TO BE USELESS, EVINCING NO INTEREST WHATEVER IN HIS DUTIES, AND NOT ANXIOUS TO RETAIN HIS APPOINTMENT. THIS LATTER REMARK APPLIES ALSO TO THE STOREKEEPER. THE CLERK UNDER THE OFFICER IN CHARGE OF THE CALICUT SUB-DIVISION IS ALSO STATED TO BE USELESS. THE HEAD CLERK NOW ON LEAVE SHOULD NOT BE ALLOWED TO RESUME HIS POST IN THIS OFFICE NOR IN ANY OTHER OFFICE IN A SIMILAR CAPACITY. ALL FAIR COPYING OF EVERY KIND IS NOW THROWN ON THE CLERKS OF CORRESPONDENCE ESTABLISHMENT, AS IT SHOULD BE, AND IT IS TO BE HOPED THAT THINGS WILL GO SMOOTHLY HEREAFTER.

18. THE PRESENT ACCOUNTANT WILL SHORTLY BE RELIEVED BY ANOTHER. IN CONCLUSION, IT MUST BE STATED THAT MOST OF WHAT HAS BEEN RECORDED ABOVE WOULD PROBABLY NEVER HAVE COME TO LIGHT BUT FOR THE ENERGY AND STRAIGHT-FORWARD-OUT-SPEAKING OF MR. DUNHILL, ONE OF THE SPECIAL ACCOUNTANTS OBTAINED FROM MYSORE, WHO WAS DEPUTED TO THIS DIVISION AT THE SPECIAL DESIRE OF THE CHIEF ENGINEER, TO ENQUIRE INTO THE STATE OF THE OFFICE AND TO PUT MATTERS STRAIGHT. THIS HE HAS DONE, AND AS SOON AS HE HAS SEEN THE RELIEVING ACCOUNTANT ASSUME CHARGE FROM THE PRESENT ACCOUNTANT AND HAS EXPLAINED TO HIM, IN THE PRESENCE OF THE EXECUTIVE ENGINEER THE POINTS WHERE THE EXPERIENCE OF THE PAST HAS SHOWN THE INTERNAL ADMINISTRATION TO BE FAULTY, HE WILL RETURN TO THE EXAMINER'S OFFICE.

D. C. Gordon

EXAMINER P.W. ACCOUNTS.

No. 206 W.

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 25th January 1882.

Read the following :—

From the Dar P.W.D. H.S. No 187 W 8/19 January 82

Communicated to the Supdg Engr 4th Circle.

2. The very discreditable state of affairs disclosed by the foregoing report is no doubt mainly due to the maladministration of Major Frazer's predecessor, but as this has already been sufficiently noticed in G.O. No 2442 W 8/4 October 1881, the Govt need

need only now remark
that they have every
hope that the earnest
attention of the present
Executive Engineer will
be devoted to rectifying
the irregularities pointed
out by the Asst. of P.W.
accounts.

3. The Supdg Engr will
arrange for transferring
the present head clerk
to a less responsible
position & supplying
his place with a more
competent man, & he
will also see that
useless or unwilling
subordinates are
replaced without
undue

Cy

21.1.82

21/1/82

Cir 23-1-82 & 25-1-82

S. E. 4 Circle ✓
Exec Engr ✓

desptd 7-2-81.

333.

Govt. of [1882] Madras.

PUBLIC WORKS.

To

Dated

Issued 26/1/82

Recd. Encl.

G. O., 25th Jany 1882, No. 20618.

Nos. 11716/18

West Coast Divn Office

Inspection Notes of the Engineer on the ~~Opening of the~~ Command to the E. 4th Circle.

Subd. in Receipt Regr.

Jo 25/1