

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

26th October 1881, No. 2626 W.

General.
Establishment.

Read the following paper :—

No. 119. From D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 6th October 1881, No. 130 W.

I HAVE the honor to submit, for information and orders of Government, reports of my inspections of the Divisional Offices of the Third Circle :—

Negapatam Division,	19th September 1881.
Tanjore do.	21st " "
Tinnevelly do.	24th " "
Trichinopoly do.	26th " "
South Arcot do.	28th " "

MEMORANDUM of Inspection of the Office of the Executive Engineer, Negapatam Division, on the 19th and 20th September 1881.

THE office was last inspected on 7th October 1880.

2. Captain A. W. Smart, R.E., is the Executive Engineer, and Streenivasa Iyengar the Accountant.

3. The office is in very fair order, and only the following points require notice.

4. *Cash Books.*—There are two Sub-divisional Officers—Mr. Norfor, Assistant Engineer, and Mr. Matthews, Supervisor—who draw against the Executive Engineer's drawing account. Under Mr. Matthews there are two imprests, one for Rs. 200 and the other for 100. Also under the Executive Engineer there are two imprest-holders, Overseer Abdul Lutf and Mr. Morton, Taluk Overseer, each for Rs. 400 ; but these imprests will in future be held under Mr. Norfor.

5. There are four sub-treasuries upon which cheques are drawn. The amounts placed at the disposal of the Sub-divisional Officers should be shown as transfers within division on the Cr. side of the divisional cash book and acknowledged in the same manner on the Dr. side of the sub-divisional cash books, the counterfoils of the cheque books having a record of the amounts concerned. The Sub-divisional Officers should be informed up to what limits they are to draw against the Executive Engineer's drawing account, and those limits ought not to be exceeded by them, nor encroached upon by the Executive Engineer without due notice.

6. A cheque for Rs. 118-4-6, drawn some time ago in favor of a contractor of which he refused acceptance, was cancelled in August last, and the entries in connection with the transaction were passed through the adjustment book instead of through the cash book, and consequently the reconciliation between the treasury balance and that recorded in the divisional cash book was not correctly made. A cancelled cheque should be entered on the charge side of the cash book as a *minus* entry, in red ink, and the head of service to which it was originally charged thereby credited. This should be done if the work on account of which the cheque was originally drawn is still in progress ; but if it happen that the work has been closed, the value of the cheque should be taken as Revenue, entered on the Dr. side of the cash book, and paid into treasury as an ordinary miscellaneous receipt.

7. The cash chest is an iron safe, having only one lock, the key of which is with the Head Clerk, who performs the duties of a Cashier. The cash book, however, is posted by the Accountant, Clerk, instead of keeping a separate cash account, should at once post up the divisional cash book, the Accountant at the close of each day scrutinising the entries and the vouchers to assure their correctness and initialling the transactions. It is also very necessary that the Executive Engineer should initial the entries in the cash book, or the totals brought and carried over on each folio.

8. The cheque books in the old forms should be discontinued, a supply of new forms being indented for, and the old ones returned to Examiner's office. The Executive Engineer draws out all cheques issued from head-quarters. The counterfoils are properly posted, except that there is no record of the amounts transferred to sub-divisions.

9. The sub-divisional cash book and imprest accounts were in order, and the latter were posted in abstract into the major cash books. The date and manner of recoupments should, however, be entered on every imprest account when disposed of; also a note of reduction, increase, or withdrawal when such occur. To facilitate the compilation of the monthly accounts, Sub-divisional Officers should be required to send copies of their cash books twice a month, as by sending them only once extra work is thrown on the divisional office at the early part of the month, when the accounts are waiting for compilation.

10. The work abstracts were incomplete as to progress, and it was not easy to trace from nominal muster rolls the work done on the sub-heads of the estimate as sanctioned. In all documents the sub-heads and nomenclature of the estimate as sanctioned should be clearly entered by the officer in charge of the works. Unless this be done, erroneous debits to one sub-head instead of another are almost certain.

11. The register of works was being brought up properly and was neatly kept. In the case of the larger works, rates should be struck so soon as progress in work and outlay affords sufficient opportunity for a comparison of actual and estimate rates.

12. There are some old outstandings due to contractors which should be cleared off. Instead of retaining in the deposit account petty sums paid by contractors as earnest money, it would be better to refund these when the work is begun, and to deduct 10 per cent. from their bills as security money. At present petty items, amounting to only Rs. 240, stand at credit of deposits; all earnest money.

13. The outstanding miscellaneous advances amount to Rs. 408-11-8, all unobjectionable.

14. The value of stock in the division is only Rs. 3,300.

15. The register of buildings in charge of the Executive Engineer is not yet complete. Steps should be taken to have this put in order as quickly as possible. None are said to be rented nor available for rent.

16. Service books are apparently up to date, and are stated to be in existence for all persons in the division for whom they should be maintained.

17. The Accountant ought to be acknowledged as the Head of the Office. The distribution of duties and the disposal of work must of course be dictated by the Executive Engineer, but orders not issued personally by the Executive Engineer should be issued through the Accountant, and not through the Head Clerk to the office establishment. This was explained to the Executive Engineer.

(Signed) D. C. GORDON,
Examiner of Public Works Accounts.

Memorandum of an Inspection of the Office of the Executive Engineer, Tanjore Division, on the 21st and 22nd September 1881.

THE Executive Engineer in charge is W. Hughes, Esq., and Kristnasawmy Iyer the Accountant.

2. The division was last inspected on 8th October 1880 by the Examiner.

3. There are two Sub-divisional Officers—Mr. Hanson, Assistant Engineer, and Mr. Baker, Sub-Engineer—who draw against the Executive Engineer's drawing account. Mr. Baker had seven imprests aggregating Rs. 860 in September. The sums required by these sub-divisional disbursers are placed at their disposal, from time to time, as they make requisition on the Executive Engineer, and are otherwise properly entered in the cash books. Five treasuries are drawn upon.

4. The cash chest is an iron safe with one lock, the key of which is with the Head Clerk, who acts as Cashier, and will in future write up the cash book.

5. The Executive Engineer draws out all cheques himself, but the counterfoils were not posted up to date, as they should be in future. The cheques drawn on different treasuries are not properly distinguished. The head-quarter cheques have the same distinguishing initial as

those of the sub-divisions, whereas, of course, quite distinct initials should be used. This must be arranged for, especially as the pass books will have entered in them sub-treasury cheques which will not be readily traced except by the distinguishing initials against the numbers.

6. The cash books were neatly kept. The cheques, as stated above, were not easily distinguished, and care should be now taken to quote the cheque book number and the cheque number with the distinguishing initial in all cases. It is very necessary that, if each entry in the cash books is not initialled by the responsible officer, the totals brought over and carried over on each folio should be initialled. Long lists of petty payments made to messengers for train fares for carrying letters, &c., to the Executive Engineer in camp were entered in the cash books and debited to Miscellaneous Advances pending the audit of the divisional travelling allowance bill when the adjustment to debit of establishment is effected. It will be more convenient to give the Head Clerk an imprest for this purpose, to be recouped when the audited travelling allowance bill is sent to the divisional office, and the recoupment charged direct to establishment.

7. Imprest cash books were in order. In some cases imprest-holders make miscellaneous collections. Such receipts are cleared by corresponding reductions in recoupment of expenditure, the amount of the receipts being entered in the cash column of the Cr. side of the cash book in the first instance, and then on the Dr. side, and finally remitted to treasury by the Executive Engineer. If such miscellaneous collections raise the imprest to more than the fixed amount, the excess is remitted to the divisional office. Although imprest-holders are not supposed to bring such receipts into their cash account, the arrangement is said to be convenient, and if it is unavoidable, the procedure meets it.

8. It would facilitate work in the divisional office in every way were copies of the sub-divisional cash book sent in twice a month. Inasmuch as these copies should be posted at the same time as the entries are made in the original cash books, there is no extra work, while there must undoubtedly be an economy of time as compared with that occupied in copying out a month's transactions at the close of the month. This arrangement would further allow of correction of incorrect or incomplete vouchers in time to admit of their regular and punctual transmission with the monthly accounts, while at present they are in many cases sent in after the accounts, and delay in audit thereby caused.

9. The work in the division is mostly petty contract and piece-work, practically most of it piece-work, as it is paid for in full on measurement and inspection. The new form for piece-work day book will be more suitable than forms for petty contract and contract.

10. There are innumerable petty outstandings due to contractors, which must be cleared off as quickly as possible. There is no reason why such should exist, for if on completion and inspection of a work all arrears on it were paid off punctually, there could be outstandings due only to men who had not come forward to claim payments. Every endeavour should be made to prevent these debts, and with proper care there can be no difficulty in effecting this. Contractors should be paid, if possible, at head-quarters by Executive Engineer, fixed dates, say twice a month, being arranged on which their claims will be settled.

11. Work abstracts are incorrectly and incompletely sent in. The consequence is that the register of works and work vouchers must necessarily be incomplete. Not only so, but unless work abstracts are fully entered up, the vouchers on which they are framed must be sent in duplicate from sub-divisional offices to allow proper scrutiny of progress, rates, cost, &c., and this of course means extra trouble in every office. The Executive Engineer will probably find it useful to correct incomplete abstracts in his own office and send them back to the sub-divisional offices for guidance. If, thereafter, the abstracts continue to be submitted incorrectly, the assistant to the Accountant might be deputed to the sub-divisions to show what is necessary and explain how it is to be attained.

12. Establishments should be paid by cheques from the Executive Engineer's office, and not by Sub-divisional Officer's cheques, the bills from sub-divisions being first sent to and checked in the divisional office.

13. The outstandings in the deposit and miscellaneous advances accounts are small and adjustable.

14. The register of buildings, register of pedugul lands (referred to in last report), service books, should all be completed as soon as possible.

15. The stock in the division is valued at Rs. 13,281-5-7, and consists mostly of building materials (rough stone, &c., for head works). As the stock should be verified on 30th September, opportunity can be taken to ascertain what may be unserviceable, and sanction obtained to its being sold or otherwise disposed of.

16. The cheques referred to in last report should, with the pass books, be returned to the Savings Bank. Depositors claiming a refund of the securities concerned should obtain it after reference to the Executive Engineer. Such as are not claimed will be dealt with under the Savings Bank Rules, with which the Executive Engineer has no concern.

17. The accounts are, on the whole, in very good order. The Accountant is quite cognizant of the shortcomings which exist, and is doing his best to overcome them. If the Sub-divisional Officers' accounts were more correctly submitted, there would be little, if anything, upon which to animadvert.

(Signed) D. C. GORDON,
Examiner of Public Works Accounts.

Memorandum of an Inspection of the Executive Engineer's Office, Tinnevely Division, on 24th September 1881.

- J. W. MARTIN, Esq., is the Executive Engineer, and Vencataroyalu the Accountant.
- The office was last inspected on 12th October 1880.
 - There are six treasuries drawn upon besides the Executive Engineer, who has one on treasuries. The former has one imprest under him for Rs. 200. Mr. Manson and Mr. Johnston, Assistant Engineers, draw aggregating Rs. 500. Under the Executive Engineer there are also two imprests, one with the Master Attendant, Madras, the other with the Superintendent, Postal Department, for works to be executed under the control of those officers. The imprest accounts were in order, except that the date of recoupment was not always entered in them.
 - The amounts placed at the disposal of the Sub-divisional Officers at the respective treasuries were properly shown as transfers within division. Copies of the sub-divisional cash books were sent to the divisional office every ten days. To allow of the sub-divisional accounts being submitted earlier, and thereby to expedite the compilation of the divisional accounts, the Sub-divisional Officers should arrange to stop payments after the 27th of the month. This would allow them a week to prepare and forward their accounts to head-quarters.
 - The Executive Engineer draws out all cheques, but the counterfoils of cheque books are not posted up; this was pointed out in last report.
 - The cash book is posted by the Accountant, though cash payments are made by the Head Clerk. The Executive Engineer, however, prefers that in future the Accountant should make all disbursements. The cash book is balanced, and the balance verified periodically during the month, but it is very advisable that the Executive Engineer initial the totals brought and carried forward on each folio of the book. Miscellaneous collections are made by imprest-holders and are properly accounted for, but they should collect such only where it is unavoidable, and should bring the amounts into their imprest accounts only when inconvenience or risk attaches to transmission of the collections to head-quarters.
 - Miscellaneous receipts should be sent more frequently to treasury, as noted in last report.
 - All establishment salaries should be paid from head-quarters, and not by the Sub-divisional Officers by their cheques on the treasury.
 - The cash chest is an iron safe with one lock, the key being kept by the Head Clerk. When the Accountant resumes making disbursements, the key must be kept by him.
 - The work in the division is mostly carried on by piece-work and petty contract. The piece-work day book forms will be more suitable than the contract forms at present in use. Balances due to petty contractors should be cleared off as soon as possible, and every endeavour should be made to settle up with each contractor when the work is finally inspected and passed. If this were the rule, there could be no arrears due to them. There is no stock and no manufacture going on.
 - The register of works should show rates more systematically. It is being brought up as quickly as possible; the reason for its apparent incompleteness being that an endeavour has been made to cast the expenditure into sub-heads of estimates in cases where such sub-heads used not to be recorded. This is unnecessary. All old works in progress, which hitherto were not kept by sub-heads, need not now be so kept, but new works undertaken since 1st April 1881 must be properly accounted for by the sub-heads of sanctioned estimates. Many, if not all, of the arrears are due to the impression that the Accounts Office required *all* works, old and new, to be sent in by sub-heads. The estimate for the Palamecottah Jail has not yet been revised. The grouping of sub-heads common to the several component parts (buildings) of the main estimate, mentioned in last report, has been arranged for.
 - The outstandings under Miscellaneous Advances at end of August were only Rs. 11-12-0, and unobjectionable.
 - The amounts in the schedule of deposits are all contributions for works. Many items are petty balances of old contributions, and if the contributors cannot be traced, the amounts can be credited to Government. The balance of deposits at end of August amounted to Rs. 5,485-12-10, mostly for current undertakings.

14. Service books are said to be maintained for all persons concerned. Some have lately been sent out to be opened out for Channel Superintendents newly engaged.

15. The accounts are in very fair order on the whole, but until the sub-divisional accounts, work abstracts, &c., are sent to the divisional office, complete in every respect, and with greater punctuality, there must be delay and consequently work in arrears. In the registers of works columns should be added to show—

Total of work done ...	{ Contract, Petty Contract, Departmental, Total,
Arrears due ...	Divided as above,

and then the column for outlay to date. This will be transcribed into the corresponding columns in the work vouchers, and will obviate the necessity of keeping copies of the latter.

16. Audit notes should be more promptly responded to. None have been returned to the Accounts Office since April, the reason given being that documents called for have not been received from sub-divisions. The procedure to be followed has been clearly defined in the special instructions issued from the Accounts Office, and was further discussed at the inspection.

(Signed) D. C. GORDON,
Examiner of Public Works Accounts.

Memorandum of Inspection of the Office of the Executive Engineer, Trichinopoly Division, on the 26th and 27th September 1881.

The division was last inspected on 9th October 1880. Captain C. C. Rawson, R.E., is the Executive Engineer in charge, Sambasiva Iyer the Accountant.

- The Executive Engineer has two ordinary imprests under him aggregating Rs. 600; also an imprest with the Collector of Trichinopoly for Rs. 462-8-0. This last amount is the balance of a sum granted for work to be done, which balance is stated to have been repaid to the credit of the Public Works Department through the Civil Exchange Accounts, and the method of adjustment is under reference to the Accounts Office.
- There are two Sub-divisional Officers who draw against the Executive Engineer's drawing account. S. Subrayachariar, B.C.E., Assistant Engineer, with five imprests aggregating Rs. 1,400, and Mr. McAllister, Supervisor, to whom the District Magistrate, Madura, is an imprest-holder for Rs. 790 for work to be carried out under that officer.
- The imprest accounts were in order, except that the disposal thereof was not regularly recorded showing date and manner of recoupment, &c. In the cash books of Sub-divisional Officers the imprest expenditure was transcribed in detail instead of in abstract, giving unnecessary and extra clerical labor. The sub-divisional cash books should be sent to head-quarters twice a month to expedite progress towards compilation of the monthly accounts, and it would further expedite work if the Sub-divisional Officers made no payments after the 27th of the month, so that their accounts might be sent in earlier.
- In the divisional cash book the reconciliation of cash book and treasury balances is not recorded when the month's transactions are balanced. Cheque book numbers are not systematically quoted, and as five treasuries are drawn upon in the division, it is very necessary that the book numbers with distinguishing initials should be clearly noted. In the cheque books themselves also the cheque number should be followed by the distinguishing initial so as to substantiate the quotation in the cash book. It is important that the totals of the cash book as brought and carried over should be initialled on each folio by the Executive Engineer.
- All cheques are drawn out by the Executive Engineer himself, the counterfoils being regularly posted. Any cheque books in use, of the old pattern, should be returned to the Examiner's Office after receipt of those of the new pattern. An indent for a supply should be sent at once.
- The cash chest is an iron safe with one lock, the key of which is kept by the Head Clerk, who performs the duties of Cashier.
- Establishments should be paid by cheques from head-quarters, and not direct by Sub-divisional Officers.
- Work is carried on practically under the piece-work system, and the new forms for piece-work day books will be more suitable than contract forms. In the petty contract schedule there is a long list of arrears due to contractors. For this there should be little excuse, inasmuch as Sub-divisional Officers should settle up in full for each work when finally measured up and passed. If this were made the rule, arrears due could only be for amounts for which the claimants had not come forward. These outstanding debts must be cleared off, as soon as possible, and in cases in which the creditors cannot be traced, the amounts should be written off the schedule, a note to that effect being recorded thereon.

10. Under Deposits, Ordinary, to end of August there was a credit balance of Rs. 436-11-1. Most of this is made up of earnest money from contractors. To obviate the continuous record of such transactions, and thus to reduce accounts work, it would be preferable to refund such earnest money so soon as work had been done equal in amount, and thereafter to deduct 10 per cent. from value of work done till completion and final settlement. Under Deposits, Contribution, there is one item of Rs. 292-9-3 of long standing, regarding which there is little information. The work is believed to have been executed two years ago, but has not been traced in the accounts of the late Madura division. If further endeavour to trace it prove unsuccessful, the amount may be credited to Government.

11. An extra temporary clerk was applied for by the Superintending Engineer and sanctioned by Government for bringing up and arranging the records of the late Madura division, more particularly with a view to the separation of records for Local Funds works in anticipation of the transfer of such eventually to the Local Fund Boards. The man has not yet been entertained, but the Superintending Engineer proposes to give effect now to the sanction, applying for funds to end of March 1882.

12. The value of stock in the division at end of September is Rs. 1,023-8-0, all large stones at bridges, except 11 of painters' stores. There is no manufacture going on.

13. Returns of road metal are in course of completion. Returns of tools and plant are up to date. Register of buildings is complete. Register of padugai lands has been opened. Service books are kept up. For persons lately engaged they will now be opened.

14. In the miscellaneous advance account to end of August only Rs. 218-1-0 were outstanding, but recoverable.

15. The corrections necessary, owing to the audit notes received from the Examiner's office, were not recorded in the cash and stock abstract books. This should be done in future in addition to the corrections being made in the several accounts concerned.

16. The register of works was in order. No proper estimate has yet been sanctioned for the restoration of the Madura Palace. In the register of works the sub-heads recorded are only the names of the buildings on which outlay is incurred without sub-heads of works. The so-called estimate amounts to Rs. 1,63,000, the outlay to end of August being Rs. 1,36,000. No work vouchers have been submitted. The work was transferred to this division by the Consulting Architect, and no information has been obtained whereby the expenditure can be properly allocated by sub-heads of work done. The Sub-divisional Officer at Madura has this under his special charge, and is endeavouring to obtain information from the Overseer who was originally in charge under the Consulting Architect. It is very doubtful if anything like satisfactory detail of outlay can now be obtained. The work abstracts now are recorded by sub-heads of work for current outlay.

(Signed) D. C. GORDON,
Examiner of Public Works Accounts.

Memorandum of an Inspection of the Office of the Executive Engineer, South Arcot Division, on 28th and 29th September 1881.

J. E. PAUL, Esq., Assistant Engineer, is in charge of the Division. He relieved Major A. C. Smith, R.E., on the 27th August 1881 afternoon. M. Chinniah is the Accountant.

2. The division was last inspected on 6th October 1880.

3. Under the Executive Engineer there are four imprests aggregating Rs. 1,300, one of which, for Rs. 500, is with the Assistant Commissioner of Salt Revenue.

4. There are two sub-divisional disbursers, who draw against the Executive Engineer's drawing account, Mr. Evans, Assistant Engineer, and Sergeant Hienig, Sub-Engineer. Under the former there are three imprests aggregating Rs. 2,300, and under the latter two aggregating Rs. 550.

5. The imprest cash books were in order, but the recoupment and disposal was not systematically entered at foot, nor the fact of withdrawal or fluctuations. Sub-divisional cash books are sent in twice a month, but not on fixed dates; it would be advisable to receive them posted to 15th and close of each month. Sub-divisional Officers should, if possible, discontinue payments after the 27th of the month, so as to take advantage of the remaining days to complete their accounts and have them transmitted to head-quarters by the 5th of the month.

6. In the divisional cash book the totals brought and carried forward on each folio should be initialled by the Executive Engineer as soon as possible after the pages are filled. More care should be taken to quote cheque book numbers with the cheque numbers and distinguishing initials. Every cheque wherever referred to should be thus quoted, and of course the distinguishing initial should be entered on foil and counterfoil as well. It is further necessary to take care that the same initials are not used by two or more disbursers who draw on the same treasury.

7. The Executive Engineer draws out his own cheques, but the counterfoils are only pencilled in. Cheque books of the old pattern should be sent to the Examiner's office, and the new pattern brought into use. Six treasuries are drawn upon.

8. The cash chest is an iron safe let into the wall. It has one lock, the key of which is with the Head Clerk, who acts as Cashier. The cash book should be written up by him, as it only duplicates work if he keeps a rough cash book from which the Accountant has to transcribe entries into the divisional cash book.

9. The cash abstract book is not posted in detail, which is wrong. Each entry from the cash books should be entered separately and not lumped together. If the space available in the abstract book columns is insufficient for the number of entries, adjacent columns, under which no other entries are likely to be made, should be used. At present half the folios in the book are blank and wasted.

10. All establishment payments should be made from the divisional office and not by the Sub-divisional Officer's cheques.

11. Most of the work is done by petty contract or piece-work. There should be no difficulty, therefore, in obtaining the sub-divisional accounts with punctuality, if some method obtained for making payments. The fact that at the end of August some Rs. 7,000 was due to petty contractors is sufficient evidence that there is a want of method. If possible, contractors, &c., should be required to send in their accounts, or subordinates should send in their measurement lists, &c., on, say, the 10th of the month. These should be checked, bills prepared, or the petty contract schedule posted in the sub-divisional offices by the 15th, on which date contractors should attend for payment, their acquittances being obtained on the petty contract schedule as a rule, on separate receipts as an exception. Adopting the same procedure between the 23rd and 27th of the month, the Sub-divisional Officers would have little further to do towards completing their accounts for transmission to head-quarters.

12. There are very many items remaining to be paid to petty contractors, which should be cleared off. If the creditors cannot be found, the amounts should be written off, a note to that effect being recorded on the schedule. Were it a rule that every work was paid for in full on final inspection, such accumulations of arrears could not take place.

13. Where no security is taken, deductions of 10 per cent. should be made from bills. Earnest money should be returned so soon as work to the equivalent has been performed, and the deposit account need not be burdened with such items.

14. Deposits at the end of August amounted to Rs. 2,704-15-0, all from contractors. Several of the items are deposits of value for tools lent to them. It would save trouble in accounts if this value were returned when work sufficient has been done and deductions to cover the amount made from bills. Deposits which are *bond fide* security money, and amount to more than Rs. 100, should be sent into the Savings Bank by the Executive Engineer and not by the Sub-divisional Officers.

15. The amount outstanding in the miscellaneous advance account to end of August amounted to Rs. 247-11-10. Several resulted from pay wrongly disbursed before audit and disallowed from the salary bill. Rs. 170 were unauthorised advances made by the Executive Engineer to temporary establishment in August.

16. The arrears due to establishment should be more promptly dealt with. Little trouble has been taken to effect settlement.

17. The register of buildings and tools and plant were stated to be complete. Service books are opened for all except some new hands for whom books have been applied for.

18. Audit notes are not disposed of with sufficient punctuality. The Accountant was instructed on this point.

19. The register of works, nominal muster rolls, work abstracts, &c., were examined, but much has to be done before they are as correct and complete as they should be. The whole matter was gone into and fully explained, and no doubt there will soon be marked improvement. It is essential to correctness that the initial accounts should show outlay very distinctly under the sub-heads of abstract estimates. Where such sub-heads embrace several works lumped together, as in the case of the Pelandorai Ancient restoration and extension, the sub-head as recorded in the estimate must be given, and the outlay by sub-heads of work done should be recorded under it. As it is, too much is left to the discretion of the Accountant, who cannot possibly be sure that the distribution he makes is correct.

20. On the whole the accounts and books are neatly kept, and are in fair order. The administration, however, is imperfect both as to the distribution of accounts work in the office, and as to the arrangements for final payments in sub-divisions and methodical submission of returns to the divisional office. The late Executive Engineer is responsible for this, and not the Assistant Engineer in charge, with whom the system obtaining was discussed, and suggestions were made for modifying existing arrangements. The Accountant is not wanting in intelligence

by any means, but he is inclined to do more with his own hands than would be necessary if he made a proper use of his Assistant and trained him to give more efficient aid.

(Signed) D. C. GORDON,
Examiner of Public Works Accounts.

No. 120. ORDER THEREON, 26th October 1881, No. 2626 W.

COMMUNICATED to the Superintending Engineer, Third Circle, who will direct the attention of the several Executive Engineers to the remarks of the Examiner, Public Works Accounts.

2. It is clear from these reports that the rules connected with the divisional accounts are as yet only imperfectly understood and acted on; close attention is therefore now all the more necessary.

3. Special attention is required to the necessity for clearing off such outstanding dues to contractors and others as those referred in the reports on the Tanjore, Trichinopoly, and South Arcot Divisions, and the registers of works in all the divisions must without delay be posted to date.

4. The Examiner's suggestion that Executive Engineers should make payments to contractors on fixed dates at head-quarters is not considered practicable, as an Executive Engineer cannot be certain of being at head-quarters on fixed dates; at the same time all Executive Engineers should, by proper prior arrangements, facilitate the means by which they can promptly and personally discharge contractors' claims.

5. The suggestion that Sub-division Officers should discontinue payments after the 27th of each month, may be acted on at the discretion of the Superintending Engineer, as where feasible the system tends towards expediting the rendering of the monthly accounts. With the same object the accounts of Sub-divisional Officers should invariably, where possible, be submitted thrice each month.

6. Adverting to the remark in paragraph 16 of the report on the Trichinopoly Division, a complete estimate for the restoration of the Madura Palace should be submitted without delay.

7. As the disposal by Government of so many reports at one time is inconvenient, the Examiner will in future have such submitted singly for orders, as quickly as possible after the conclusion of the inspection of each office.

(True Extract.)

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

To Superintending Engineers.
„ the Examiner of Public Works Accounts.

GENERAL.
ESTABLISHMENT.

Gobt. of (1881) Madras.
PUBLIC WORKS.

To

SUPERINTENDING ENGINEERS,
&c., &c., &c.

Dated October, 26th.

Issued

Recd.

Encl.

G.O., 26th October 1881, No. 2626 W.

OCTOBER.
Nos. 119-120.

Inspection Reports of the Divisional Offices
of the Third Circle.—Passing orders on the
— submitted by the Examiner, Public
Works Accounts.

N^o 1478
From

Executive Engineer's Office
Bangalore 6th December 1881.

The Executive Engineer
Bangalore

In
The Executive Engineer
Presidency Division.

Sir

I have the honor to state that it has
come to my notice that in G. O. N^o 2626
of 26th October 1881 there is published a Memo
from the Examiner of P. W. Accounts on his
inspection of the South Arcot Divisional
Office, in which the following passage oc-
-curs and to request you to pass my re-
-marks thereon on to the Chief Engineer.
2. "On the whole the accounts and
books are neatly kept and are in good
order. The administration however is
imperfect, both as to the distribution of
accounts work in the Office, and as to the
arrangements for final payments in
Sub Divisions, and methodical submis-
-sion of Accounts to the Divisional Office.
The late Executive Engineer is responsible
for

for this and not the Assistant Engi-
-neer in Charge, with whom the system
obtaining was discussed and sugges-
-tions made for modifying existing
arrangements." * * *

3. Now as regards the distribu-
-tion of Accounts work complained of,
I have to state that the Examiner
is of necessity ignorant of the amount of
other work that has to be got through in
such an office as that of South Street Quay
and I respectfully submit that the Of-
-ficer on the spot is the best judge as to
how the work is to be distributed, and the
administration of the Divisional work
carried on, and also as to whether actual
work is to be made subordinate to ac-
-counts, or vice versa, and if the former,
as to how far actual work is to be hindered
by accounts.

4. I have no hesitation in saying that
the accounts Machinery with its mani-
-fold

manifold forms is now so cumbrous
that actual work is often delayed in
order to make things square with the ac-
-counts: whether or no such a state of things
is necessary it is not for me to say, but I
must say that the work in the Divisional
Office was always carried on as well as
possible, and that the distribution of labour
was the best that could be made.

5. Of course a Specialist like the Exa-
-miner or his assistant looking at things
from his point of view may disagree with
me, but I cannot, after two years' experience
in the Office, alter my opinion, and this
the more especially as it will be seen that
the accounts were rarely, very rarely, behind
time, and when they were so, it was prin-
-cipally caused by my enforced long ab-
-sences and distances from Head
Quarters.

6. As regards the other points
all I have to say is we carried on as
well

well as we could in the Sub Divisions,
and considering the frequent Changes &
great expenditure (about 2 Lakhs in
8 months) incurred after the floods
I do not think there was much to
complain of.

7. I shall be happy to
hear that good practical Results have
followed the discussion mentioned by
the Examiner, and that the accounts are
now rendered early and without de-
triment to actual works in the Sub
Divisions.

I have the honor to be
/Signed/ C. C. Smith Major R.F.
Executive Engineer, Bangalore.

N. 3236.

Passed to Superintending
Engineer 5 Circle.

Chepauk
7 Dec 1881

/Signed/ D. H. Pemberton
Lt Col. R.E.
Executive Engineer
F. Coy. D. 2



M. 1135

N. 424

Forwarded to the Chief
Engineer Public Works
Department

Camp
Cholavaram
14 December
1881

Headsender's
Sd/- P.E.
Superintendent Engineer
5 Circle.

N^o 3050 of 16 Dec^r/81.

Referred to the
Examiner Public
works accounts for
remarks.

W. H. Thompson

Lt Col. R. E.
Ag. Under Secy to Govt
P. W. D.

A. 424.

From
The Insp^t Engrs
5th Circle.

Dated 14th December
Recd 13th 1881.

South Arcot
Divisional Office.

Forwards copy of
Major Smith's letter of
14th Dec^r/81, passing
certain ~~plans~~ ^{plans} to the
Inns from the Exam^r P. W. Accs
regarding a distribution
of ~~plans~~ ^{plans} work a



FROM THE EXAMINER P. W. ACCOUNTS,

MADRAS.

TO THE SECRETARY TO GOVERNMENT,

PUBLIC WORKS DEPARTMENT.

NO. 183 W.

MADRAS, 24th DECEMBER 1881.

SIR,

IN REPLY TO YOUR NO. 3050 OF 16TH INSTANT REFERRING
FOR MY REMARKS LETTER FROM MAJOR A. C. SMITH R. E., I HAVE
THE HONOR TO STATE THAT NO REMARKS SEEM TO ME TO BE
NECESSARY. THE INSPECTION NOTES CRITICISED HAVE BEEN
SUBMITTED TO GOVERNMENT, AND MAJOR SMITH APPARENTLY EX-
PLAINS THAT HE MADE ARRANGEMENTS FOR CARRYING ON OFFICE,
AND DIVISIONAL WORK AS SEEMED TO HIM BEST - AND THAT HE
MUST BE THE BEST JUDGE OF HOW WORK SHOULD BE DISTRIBUTED.

I HAVE THE HONOR TO BE,

SIR,

YOUR MOST OBEDIENT SERVANT.

J. P. Edwards

EXAMINER P. W. ACCOUNTS.

27. 19
24/12

27. 19

G.O. No 2626 W of 26-10-81.

P. W. C. No 7535

FROM THE EXAMINER P.W. ACCOUNTS,

MADRAS.

TO THE SECRETARY TO GOVERNMENT,

PUBLIC WORKS DEPARTMENT.

NO. 183 W

DATED 20th DECEMBER 1881.

RECD. 21st

ENCLO. Y. 2

LETTER FROM MAJOR A.C.
SMITH R.F., STATES THAT NO RE-
MARKS ARE NECESSARY BY EXAMINER
ON--

No 37 W

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 7th January 1882
Read the following:—

From the Supg. Engineer } (H.C. No 424 of 14th Dec 81)
5th Circle }
" " Exec. P. & A. Accts - (" " 1881 " 20th ")

The Government
are pleased to accept
Major Smith's explanation.

MA

MA

26.1.82

Supg. Engr. 5th Circle ✓
Exec. P. & A. Accts: ✓
Dec 1881
7-1-82

Be No 37 Waf 7th January 1882

Ch 3-1-82

Sept

Entd. in Receipt Regr.