

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

No. 80.

READ—the following letter from R. G. MACDONALD, Esq., Acting Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 6th March 1883, No. 190 W.:—

I have the honor to report that I inspected the office of the Executive Engineer, Presidency and Bangalore Division, situated at Bangalore, on the 23rd ultimo; Colonel Burton, R.E., the Executive Engineer, and Mr. J. Gainsford, the Accountant, being present.

2. This office was last inspected by an Accounts Officer on the 13th October 1882, *vide* G.O., No. 2745 W., dated 23rd October 1882. Several of the points there noticed remain still unsettled, but this does not imply that they have not all had careful attention. Those that are unsettled did not admit of having been disposed of earlier. They will be noticed below.

3. The division is a heavy one. The Executive Engineer and Lieutenant Hamilton, R.E., are disbursers, and the undermentioned officials are imprest-holders, viz.:—

	RS.
Lieutenant Plummer, with	500
Private Secretary to His Excellency the Governor, with	1,000
Superintendent, Gunpowder Factory, with	50
Total ...	1,550

4. Lieutenant Hamilton's drawing account balance should be limited in future. This officer has to disburse the salaries of headquarters establishments and many other and exceptional charges. He will require a liberal drawing account, fixed upon past experience of his payments, and his balance may be increased at the shortest notice by application, advice to bank, and reply, by wire. It is necessary that this officer should be always prepared to pay charges at headquarters, as otherwise serious inconvenience will ensue.

5. There is a cashier in the division, who is giving security of Rs. 1,000 by monthly deductions of Rs. 20, having already deposited Rs. 320. Very little cash is required in the office chest, not over 100 at a time; and seeing the nature of the payments, it is a question whether a cashier is really necessary; but it is quite likely the man's services are necessary as a clerk.

6. Lieutenant Hamilton happened to have as much as Rs. 757 in his chest at one time. It is well to keep the cash in chest down to a very small sum.

7. There were considerable arrears in the disposal of account papers before the present Accountant joined, owing to the bad health of his predecessor; but now work is proceeding very satisfactorily. The cash book is neatly kept, and the other books and accounts are in very good order.

8. The condition of the principal books and records is briefly as follows:—

- (1.) *Cash Book*.—Very neatly kept and posted to date.
- (2.) *Cash Books of Sub-divisional Officers*.—In order and received in time.
- (3.) *Imprest Accounts*.—In order, except the Private Secretary's.
- (4.) *Cash Abstract Book*.—Posted up to date.
- (5.) *Abstract of Stock Receipts*.—
- (6.) *Abstract of Stock Issues*.—
- (7.) *Statement of Stock Receipts, Issues, and Balance*.—
- (8.) *Stock Abstract Book*.—
- (9.) *Stock Register*.—
- (10.) *Return of Tools and Plant*.—In arrears.
- (11.) *Ten-day Reports*.—Received.
- (12.) *Works Abstracts*.—In order, but not signed by Executive Engineer.
- (13.) *Register of Works*.—In order and to date; but see paragraph 13.
- (14.) *Schedule of Miscellaneous Advances*.—See below.
- (15.) *Schedule of Deposits*.—In order.
- (16.) *Contractors' Ledger*.—In order and to date.
- (17.) *List of Rentable Buildings*.—Kept.
- (18.) *List of Buildings and Lands*.—Kept.
- (19.) *Rate Book or Schedule*.—Very complete; record in progress.
- (20.) *Postal Register*.—In order.
- (21.) *Service Books*.—Incomplete.

Prepared hitherto at Madras.

9. It was observed that the Executive Engineer has paid a sum of Rs. 450 for repairs of hassocks of the Cathedral at Madras. It is doubtful whether this charge is one which should fall upon Government, as pew rents are charged at the Cathedral, and in Code, paragraph 1447, it is ruled that "when pew rents are charged the renewal and repair of furniture will be met from that fund, and not be allowed to be brought forward as a public charge."

10. Grants for petty construction and repair of works hitherto carried out in the Civil Department have this year been transferred* to the management of the Public Works Department in the Presidency and Nilgiri Divisions. Expenditure against these grants should be covered by sanctioned estimates and appropriations in the same manner as other Public Works outlay.

11. The stock accounts, which have hitherto been kept in the Madras Sub-divisional Office, should be transferred to the head office and kept there under the close supervision and on the responsibility of the Accountant. The accounts to be kept at Madras should be those prescribed for a sub-division with stock, *vide* Code, paragraph 1583. The accounts to be kept in the Divisional Office are those prescribed in paragraph 1653 of Code. The stock is in Madras.

12. The whole of the statements, accounts, and vouchers bear evidence of having been duly checked by the Accountant, and where necessary by the Executive Engineer; but the Executive Engineer has not signed the works abstracts in token of having examined them, *vide* Code, paragraph 1682.

13. There are more sub-heads in the register of works than in the estimates, owing to extra work having to be done. The estimates apparently need revision in such instances.

14. The correctness of the Executive Engineer's treasury balance at 31st January 1883 was proved.

15. The works abstracts for works in Madras are prepared by the Sub-divisional Officers there, and for works at Bangalore by the Sub-divisional Officer there, who has a seat in the Executive Engineer's Office. The works abstracts are returned to Sub-divisional Officers after check in the Executive Engineer's Office. It is usual in cases

where a similar procedure as to place of compilation obtains to require the works abstracts of former months to be returned to the Executive Engineer's Office to be filed.

16. The value of materials at site on 31st January was Rs. 7,912-14-9, and of this Rs. 6,800 was shown clearly in the contractor's account for the promenade at Madras at his debit. It was not clearly ascertained that the Sub-divisional Officer admitted having bricks worth Rs. 1,112-14-9 in his possession at the same date. It should be seen every month that the officer in charge of the work has acknowledged possession of materials at site as per the works abstract. The same remark applies to materials at site in the case of outlay on dummy wagons.

17. There are no advances to contractors outstanding.

18. Service books are incomplete and require attention.

19. Work is carried out chiefly by contract. Daily labor is employed only upon works costing less than 500 rupees each. The Officer Commanding the Queen's Own Sappers and Miners at Bangalore has undertaken certain works. The work is done at ordinary rates by the tradesmen of the regiment, the Commanding Officer being responsible. There are no disputed accounts with contractors. Payments are supported by detailed measurements.

20. The number of works in progress without estimate as shown by the Divisional Objectionable Items Statement for January 1883 is Rs. 22 and the aggregate outlay upon them Rs. 4,569. With one exception they are all petty works, and most of them are said to have since been included in the return of sanctioned estimates for January and February 1883. The exception is the item "constructing dummy railway wagons," outlay Rs. 2,799, the estimate for which is reported to have been submitted to Superintending Engineer for sanction. There are no items reported as objectionable for want of appropriation or excess over estimate or appropriation.

21. Completion reports are somewhat in arrears, but are being got out as rapidly as possible.

22. Stock was taken last by Lieutenant Plummer in October 1882. The quantities were then found to be correct. The articles are reported to be good and the prices fair and reasonable. There are no surplus materials in the division.

23. There is an item of Rs. 73-5-3 under Land and Kilns, which should be written off to debit of outturn as soon as possible.

24. The sum of Rs. 1,471-5-10 mentioned in paragraph 10 of the last report as due to a deceased contractor since July 1872 remains still unpaid. Seeing every endeavor has been apparently made to trace the man's heirs to whom it is due, and to pay them the money, it would appear justifiable now to write the amount off to the credit of Provincial Revenue. If any person establishes his claim to it in future, the amount would of course be refunded.

25. There is a trifling sum of Rs. 2 due to another contractor since May 1882, which might be cleared off the accounts to credit of Provincial Revenue.

26. The registers of tools and plant are kept by Sub-divisional Officers, and are in arrears. The tools at Bangalore were last counted on the 29th September 1882, but it was not ascertained when the tools at the Presidency were last counted.

27. It was observed that the furniture of the Government Houses at Madras and Guindy is not upon the Executive Engineer's tools and plant returns, and that he has no list of the items. As remarked in paragraph 28 of the report on the Nilgiri Division, the furniture of Government House at Calcutta is upon the Executive Engineer's books and is taken stock of in the Viceroy's absence.

28. The Miscellaneous Advance Account of this division is a most formidable document. This is owing to the many items paid on account of the head offices by way of advances. These offices, the branches of the Secretariat, the Superintending Engineer and the Examiner, should remember that when they ask that an item may be paid on their account as an advance, they are responsible for taking steps, with the shortest possible delay, to clear the payment, by getting the item formally passed in

a bill. This has not apparently been fully understood in the past; and the result is that much labor, which could have been avoided, has been thrown upon an already heavily burdened office. I would instance in support of these remarks that the following items were standing against the General Branch of the Secretariat:—

Second Volume, History of Royal Engineers	...	...	...	RS.	A.	P.	
First Volume, Engineering	...	...	...	738	11	1	
That the Superintending Engineer's imprest balance was an uneven sum of Rs. 94-10-8;	...	...	...	15	5	7	
that the Consulting Engineer for Railways has two separate imprests of Rs. 200 and 150, and that there are besides items of Rs. 119-9-0 for furniture and Rs. 60-4-10 for a box of instruments standing against him for some time; that the following items are standing against—	...	...	...				

Examiner, Public Works Accounts Office—	...	...	...	RS.	A.	P.	
Mr. Gordon's passage from Madras to	...	...	...				
Gopálpur	...	...	...	192	0	0	Since adjusted.
Printing Code	...	...	...	1,406	11	0	Under adjustment.
Do.	...	...	...	1,500	0	0	Do.
Accountant Soondrum Pillay	...	...	...	16	2	2	Do.
Freight on two cases of forms	...	...	...	6	7	5	Do.
Commandant, Queen's Own Sappers and	...	...	...				
Miners	...	...	...	3,440	0	0	See paragraph 19 above.
Barrack Master, Fort St. George	...	...	...	3,228	0	0	Partly adjusted in Feb.
Sergeant Green	...	...	...	227	12	2	Under adjustment.
Labor on Mule Lines	...	...	...	2	7	6	To be recovered from Commissariat Department.
Mr. Wiseman, Executive Engineer	...	...	...	400	0	0	

One of the smallest inconveniences arising from these items is that the Accountant of the division has to write the unadjusted items month by month in the schedule of Miscellaneous Advances.

No. 81.

ORDER—dated 10th March 1883, No. 784 W., Public Works.

Communicated to the Superintending Engineer, Fifth Circle, who will direct the attention of the Executive Engineer, Presidency Division, to the remarks and suggestions of the Examiner, Public Works Accounts.

2. The Superintending Engineer will report his opinion as to the necessity for the continued employment of a cashier in the Division Office.

3. A separate report should also be submitted as to the circumstances under which the charge for repairing hassocks at the Cathedral, Madras, was brought forward as a public charge.

4. The expenditure referred to in paragraph 20 should be regularised without delay. An estimate for constructing dummy railway wagons at Bangalore has been sanctioned since the date of the Examiner's inspection, *vide* G.O., No. 752 W., dated 8th March 1883.

5. The suggestions in paragraphs 24 and 25 of the Examiner's letter are approved.

6. It is not considered desirable to bring the furniture at Government Houses, Madras and Guindy, on the Public Works returns.

7. The attention of the officers concerned will be called to the remarks in paragraph 28 relative to the inconvenience arising from delay in the adjustment of Miscellaneous Advances. It is understood that the first item against the Secretariat will shortly be adjusted, and that the second was included in the office contingent bill for December 1882. The Consulting Engineer for Railways should take the necessary steps to have his imprest increased, if found insufficient, instead of maintaining two

separate imprest accounts. The items outstanding against the Consulting Engineer should be adjusted without delay, and the Superintending Engineer will adopt measures for having the remaining items removed from the Miscellaneous Advance Account as early as practicable.

(True Extract.)

Major, R.E.,
Under Secy. to Govt., P.W.D.

To the Superintending Engineer, Fifth Circle.
" Examiner, Public Works Accounts.
" Consulting Engineer for Railways.

Exd. C. Howarth.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of (1883) Madras.

PUBLIC WORKS.

Dated March, 10th.

Recd.

Encl.

G.O., 10th March 1883, No. 784 W.

MARCH.
Nos. 80-81.

Inspection

Passing orders on the report of an — of
the Presidency Divisional Office by the Ex-
aminer, Public Works Accounts.

SUPERINTENDING ENGINEER'S OFFICE,
5TH CIRCLE, MADRAS,
Chepauk, 5th April 1883.

No. 91

From

THE SUPERINTENDING ENGINEER,

5TH CIRCLE,

To

THE

Chief Engineer
P.W.D.

SIR,

Enclosures.

With reference to para 3 of
G.O. No. 784 W. dated 10th Ultimo, I
have the honor to report that the
charge of Rs. 450 for repairing
Haddocks was paid by the Exec-
utive Engineer of the Presidency
Division in accordance with the
orders in the Financial Dept. com-
municated with G.O. No. 568 W. A
21st February 1883.

I have the honor to be
Sir
Yours Most Obedt Servt.

Wm Sandercock
Supt. P.W.D.
Superintending Engineer
5th Circle

7154 W. 8. 8. 82.
 71 W. 4. 1. 82
 2834 W. 27. 10. 82
 578 W. 21. 2. 83.
 784 W. 10. 3. 83
 N^o 1171 Wd 19-4-83

Communicate to the
 Copy of G.O. No. 784 W of
 10th March 1883 to the
 Eccles. Dept for consi-
 deration.
 2. under para 1262 of
 the revised edition of
 the P.W. Code, the charge
 should apparently be
 met from the funds

CJ
dw

Mtt

13/4

Eccles Dept with Copy of G.O. No
 784 W
 S.E. Fifth Circle
 Examp. P.W. acc. li.
 85 Fifth Circle
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From
 THE SUPERINTENDING ENGINEER,
 5TH CIRCLE,

To
 THE Chief Engineer
 P.W.D.

Dated 6 } April 1883.
 Recd.

ENCLOSURES.

N^o 1171 Wd 19-4-83.

No. 91

Hassocks- Reporting
 that Rs. 450 for repairing-
 was paid by the Executive
 Engineer, Presidency in
 accordance with G.O. N^o 568 W
 of 21st February 1883.

With order

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following

From the Public Works Depart^t. dated 19th April
 and 11th May 1883. N^o 1171 W & 1391 W.
 From the Venerable the Archdeacon of Madras
 dated 12th May 1883 N^o 716.

Order thereon 2nd June 1883 N^o 1089 Mis:-

The Venerable the Arch-
 deacon is under a misapprehension
 in supposing that G.O. N^o 362 Mis.
 dated 15th February 1883 rendered
 the cost of repairing hassocks a
 public charge. The effect of that
 G.O. was the exemption of certain
 works then in hand departmentally
 from the operation of G.O. dated
 27th October 1882 N^o 2834 W. It
 had no reference to the debit of the
 cost of the works themselves which,
 as already observed, falls against
 P.W.

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New rents under para 1262 of the
Public Works Code.

(True Extract)

Mammich

Acting Asst. Secretary

To The Public Works Department
Venerable the Archdeacon.

S.D.

188 J..

P.W. Department.

Current No. 4743.

From *The Ex. amr, P. W. Accts*

No. *O. N. 260.*

Dated *6-6-83.*

Received *do -*

Subject.

*Requesting to know if
any orders have yet been
issued in the Eccles: Dept
on P. W. G. O. 1171 W. of 19-4-83.*

Disposal.

No. *1330 D* Dated *9th June 83.*

To C
*No orders on the
subject have yet been
received. A reminder
will now be sent to the
Eccles: Dept.*

W. J. B. B.
W. J. W.

G.O. ^B 1171 Way 19-4-83.

" A. 784 Way 10-3-83.

" B. 568 Way 21-2-83.

" 2834 Way 27-10-82

" 1154 Way 8-5-82

" 7125 Way 11-1-82

11546. 8. 5. 82
28346 27. 10. 82
5684. 21. 2. 83
7844. 10. 3. 83
1324. 9. 6. 83

[6]

P.W.C. N^o 4948
Govt. of 1881 Madras.

No 1676 Wd 15th June 83

B

To

Communicated
to the Subly Engr Fifth
Circle & the Engr P.W.

2. The cost of repairing
hassocks of the Cathedral
should now be recovered
from the Venible the
Archdeacon -

Cu

Cy.
12/6

Recd 12/6/83

Proceedings, dated

1882.

No.

Subject.

No 1676 Wd 15-6-83

Engr
15/6

S. E. Fifth Circle ✓
Engr P.W. ✓

12/6

Under
Sd. in the right hand