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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P-W · DEPARTMENT

G.O. No. / B.P. No.	1226 W	Press. / Mis.
Dated	14-5-1886	198 .

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1286

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following office note from D. C. GORDON, Esq., Examiner of Public Works Accounts, dated Madras, 21st April 1886, No. 81 :—

I beg to forward, for favor of orders, letter, No. 65 S., dated 19th instant, from the General Superintendent, Public Works Stores, with the following suggestions :—

(1.)—These charges may be borne by the Stores division and debited to "Transfers, general tools and plant, repairs and carriage."

(2.)—Charges for transmission of stock will of course be debited to divisions concerned with the value of the stock, subject to the limitation in code paragraph 2402.

(3.)—May be debited by the Stores division to "Tools and plant, new supplies," the tools being issued numerically.

(4.)—See (1) above.

(5.)—In the case of tools and plant see (1) above ; in the case of stock, the Stores would credit the Public Works division with the valuation less any charges incurred by the Stores for carriage, &c., the loss, if any, being adjusted by the division under code paragraph 2227.

Enclosure.

From H. O'CONNELL, Esq., General Superintendent, Public Works Stores, to the Examiner, Public Works Accounts, dated Madras, 19th April 1886, No. 65 S.

With reference to G.O., No. 310 W., dated 4th February 1886, I have the honor to inquire how adjustments are to be effected in the following cases, whether by debits to the departments concerned or to the grant under tools and plant of Public Works Stores division :—

(1) Charges incurred for transmission of tools and plant (issued numerically in future) to Public Works Department Provincial divisions.

(2) Charges incurred for transmission of stock articles issued at valuation to Public Works divisions.

(3) The cost of tools, instrument and machinery not available in the Public Works Stores if purchased in the local market to meet demands of divisions and their transmission charges.

(4) Expenses incurred by this department for receiving and despatching plant and machinery from one division of Public Works Department for transmission to another Public Works division, and when such charges are below Rs. 10 in each case.

(5) Charges incurred for receipt of tools and plant (serviceable and unserviceable) and stock articles returned by Public Works divisions for final deposit in the Public Works Stores.

Order—dated 14th May 1886, No. 1226 W., Public Works.

The suggestions of the Examiner, Public Works Accounts, are approved.

(True Extract.)

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

To the Superintending Engineer, V Circle.
" Examiner, Public Works Accounts.
Exd. E. Fernandez.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of [1886] Madras.

PUBLIC WORKS.

Dated May, 1886.

Read. Encl.

G.O., 14th May 1886, No. 1226 W.

MAY.

Public Works Stores Division

Orders as to adjustment of certain charges in connection with tools and plant and stock that the — may incur.

1226/3

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General Account.

READ—the following papers:—

From the Secretary to the Government of India, Public Works Department (Account—General), to the Secretary to the Government of Madras, Public Works Department, dated Simla, 30th October 1885, No. 277 A.C.

I am directed to forward, herewith, for the information of the Local Government, a copy of a report of an inspection of the office of Examiner, Public Works Accounts, Madras, made in January and February last by the Inspector of Public Works Accounts.

2. The Accountant-General, Public Works Department, has addressed the Examiner direct on such of the more important points in the report as immediately concern that officer's duties, but I am directed to invite the attention of the Local Government to the following points.

3. *Paragraph* 15—*Expenditure on minor works, &c., against lump sum allotments.*—The existing procedure is recognised in the Madras Public Works Department Code,* but it is thought desirable that measures should be taken to furnish the Examiner with the requisite means of exercising such a check as will ensure that appropriations are not made in excess of available grants.

* Chapter XVII, paragraph 2317.

4. *Paragraphs* 18 *and* 28—*Liabilities on account of value of English stores.*—It is very essential that the Examiner should receive early intimation of all indents for English stores. This could, perhaps, be best arranged for by that officer being required to furnish a certificate of funds having been reserved before any indent is transmitted to the Secretary of State for compliance.

5. *Paragraphs* 20, 161 *and* 174 *to* 184—*Workshop Accounts.*—It is considered incorrect to pass the workshop transactions through the deposit account. It is understood that a similar system of accounts to that recommended by the Inspector was brought to the notice of the Examiner in 1880 by the Accountant-General, Public Works Department, when a promise was made that the matter would receive attention in the new code then in process of compilation. As, however, the subject seems to have been lost sight of, I am directed to request that the required change of system be now introduced; the present audit of these accounts is evidently not as searching as it should be, and the several defects noticed call for remedy.

6. *Paragraph* 40—*Charges for actual expenses at headquarters.*—The Government of India desires to be furnished with a full report of the cases indicated where officers drew actual expenses at headquarters, the same being apparently inadmissible under rule.

7. *Paragraph* 41—*Countersignature of travelling allowance bills.*—The Chief Engineer cannot, I am to state, delegate his power of countersigning travelling allowance bills to the Deputy Chief Engineer. Under chapter XIV, section 71, rule 1, of the Civil Travelling Allowance Code, it is within the competence of the Local Government to rule that the Deputy Chief Engineer shall be the controlling officer, but I am to remark that it seems hardly desirable that this should be done, as it would involve the anomaly of an Executive Engineer exercising control over Superintending Engineer's travelling allowance bills.

8. *Paragraph* 42—*Starting and terminal points of a journey.*—I am to inquire whether, when an officer makes a journey by railway, he is allowed to draw road mileage for the distance in the station to or from the railway station, and whether any orders have been issued by the Local Government, under chapter III, section 7, rule 2 of the Civil Travelling Allowance Code, fixing the starting and terminal points of a journey for the purposes of calculating mileage.

9. *Paragraph* 102—*Submission of vouchers.*—It is requested that Executive Engineers be instructed to submit for audit all vouchers that are required by codal rules to be so dealt with.

10. *Paragraph* 103—*Daily labor.*—The procedure described should, I am to state, be changed to the authorised one which enjoins that *actual* payments made on muster rolls shall only be charged in the cash-book.

11. *Paragraph* 130—*Payment of salaries before audit.*—The rules on this subject as contained in Public Works Department Code chapter XIII, paragraphs 94 and 95, and chapter XIV, paragraph 55, are very explicit, and the Government of India hopes that the Local Government will insist on their due observance by disbursing officers.

12. *Paragraphs* 136—138—*Boat and Press suspense accounts.*—The suggestions made by the Inspector in regard to certain changes in the above accounts might well receive the consideration of the Local Government.

13. *Paragraph* 139—*Unsatisfactory state of the Godávari Eastern division accounts.*—I am to request that the necessary measures may be taken towards effecting an improvement in the accounts of this division.

14. *Paragraphs* 146—151—*Delay in recovery of sums due to Government.*—The Government of India would be glad to receive a report as to the cause of delay in recovering the long outstanding claims against the Madras Railway Company and the Nizam's Government.

ENCLOSURE.

REPORT of an inspection of the office of the Examiner of Public Works Accounts, Madras, made by Mr. R. G. Macdonald, Inspector of Public Works Accounts, on the 26th January to the 21st February 18 5.

* * * * *

BUDGET WORK.

Paragraph 13.—No specific appropriations are made in this presidency from the general allotments for repairs, minor works, and tools and plant; and therefore part IV of the appropriation return need not be filled in. The provincial allotments for these services are apportioned by the Government at the beginning of the year among the executive divisions, and the audit of the outlay in each division, incurred upon all estimates for works sanctioned against the particular service, is, as regards grant, against the divisional total for that service, and not against a specific appropriation for the individual estimate sanctioned. No check is exercised by the Examiner with the view of preventing a larger outlay than there are funds available for being sanctioned on estimates. This is left to the Superintending Engineer. For works in Coorg, specific appropriations are made and the registers and returns are complete.

* * * * *

18. The considerable liabilities appearing in the return of stores under provision in England have been partially overlooked in the preparation of the revised estimate.

* * * * *

20. Letters of credit are regularly issued for the presidency workshops and the Dowlaishweram workshops without being shown in form D against any grant. This is incorrect in principle. These institutions should, apparently, like the stock of the department, be treated as suspense accounts of the Provincial—Civil Buildings, Roads and Services grant. Up to the 30th November 1884, Rs. 1,37,879 had been spent on these workshops and charged to deposits, which account should never be placed in debit. The action taken is in accord with orders now in force, but there appears to be an error of principle in the procedure. This matter is further referred to in paragraph 161 below.

* * * * *

28. Indents on England for supplies are not sent to the Examiner by Government for a certificate of funds having been reserved. In fact he gets his first information about the indents when the list of stores under provision in England reaches him. These have hitherto been overlooked, *vide* paragraph 18 above.

ESTABLISHMENT AGENCY.

* * * * *

40. *Travelling allowances.*—The object of the journey is not entered upon some of the Executive Engineers' journals. A practice prevails of allowing actual expenses at headquarters to a much larger extent than is customary in other parts of India, and several others were observed in which officers had drawn such allowances for long periods at their headquarters. A case has occurred in which an officer immediately on return from leave commenced drawing actual expenses under section 27, chapter V of the C. T. A. Code. This is believed not to be one of the cases contemplated by the rule. Certificates are in such cases given that camp equipage is kept up, but the nature of the equipage is not stated.

41. The signature of the Deputy Chief Engineer 'for the Chief Engineer' is not sufficient on a travelling journal under section 71, rule 4, chapter XIV of the C. T. A. Code; but it seems doubtful whether any countersignature is, unless the Government of Madras specially desires it, necessary on Superintending Engineers' journals.

42. No point from which road and rail journeys are to count in each station has been fixed by the Government of Madras, under section 7, rule 2, chapter III of the C. T. A. Code. Road mileage within a station before commencing or after finishing a railway or steamer journey is passed; but this is believed to be inadmissible.

* * * * *

INSPECTION OF AN EXECUTIVE ENGINEER'S OFFICE.

* * * * *

102. It was found that the payments had been made upon muster rolls, pay sheets, contract certificates, bills for materials and tradesmen's bills; and that without causing any extra trouble to any one, much, if not most, of the outlay might have been regularly supported by formal vouchers. All except the muster rolls could, and should, have been sent to the Examiner. The vouchers were by no means so well attended to as they would have been if they had had to go to the Examiner. Several payments of over twenty rupees each bore no receipt stamp. The totals of bills were not in words in some cases. The vouchers did not all bear the Executive Engineer's signature. Large payments for petty supervision were observed, among them the following:—

Many maistries (some European pensioners), Rs. 15 to Rs. 25, charged to different works.
A superintendent, Rs. 30, charged to a brickfield.
A writer " 25 do. do.
An R. E. Sergeant " 50, charged to Agram entrenchment, and apparently paid in excess of regulation working pay.

Copies only of certain bills were produced. One of the bills which might easily have been sent to the Examiner was one for Rs. 304/8 from the Madras School of Arts.

103. *Daily labor.*—The full amount of the muster roll of men employed at Bangalore is charged off to the work concerned when the cheque is drawn for its payment. The payments are made generally the same day that the cheque is drawn and the roll with the payments duly certified to, and any unpaid wages are handed in by the sub-divisional officer next morning. The unpaid wages are credited to the work as a refund. It was observed that one subordinate drew up the roll, received the cheque, certified the payment, and in fact did everything in connection with the payment of daily labor. There was apparently no second person concerned in the matter.

* * * * *

SUSPENSE BALANCE, &c.

* * * * *

130. *Miscellaneous advances.*—A prominent feature of this account is the amount of labor which Executive Engineers have thrown upon themselves by transgression of the simple and strict rule with regard to payment of salaries before audit of the salary bills. Setting aside the question of the propriety of spending money upon unauthorised objects, which is in itself a serious one, it cannot facilitate business in the smallest degree to pay salaries before obtaining sanction to the same. The Examiner can only retrench items of this sort, and they fall into the miscellaneous advance account and require to be carried forward every month until sanctioned or recovered. Heavy correspondence in disallowance lists has to be undertaken to the discomfort of every one concerned.

131. The rule is simple. Items chargeable to establishment, which have once been passed by the Examiner in a salary bill, may be subsequently paid at the end of each month as they fall due by the Executive Engineer, and such items are chargeable to the final head direct—*vide* Code XIII, 95, (3). For fresh charges which an officer desires to incur, the easiest proceeding for himself and everybody else is to apply for previous sanction before incurring the liability. If the rules regarding sanction are too strict, there may be reason for relaxing them, that is, for allowing Superintending and Executive Engineers to engage extra persons of a specified class for a limited period within a certain sum of money. But no advantage is gained by paying the men's salaries without sanction first obtained and notified to the Examiner.

* * * * *

136. There is a Boat suspense account in one of the Godávari divisions under miscellaneous advances. The boats are used for carriage of materials to works and for conveyance of private persons and officials. It seems hardly worth while to have so much accounting. The wages of the crews and the up-keep of the boats might be charged off direct to tools and plant; and the recoveries by hire to private persons credited to revenue. The present system involves much account keeping for apparently little purpose. An administrative account can be prepared at any time to see whether the boats are paying or not. *Vide* paragraph 137.

137. This Boat account shows a debit balance of Rs. 3,253, at 30th November 1884, and it has not been fully proved either in the Examiner's office or at inspections. There is an administrative account prepared, but it has not been agreed with the Finance transactions. The detailed accounts are kept in the office of a sub-divisional officer, and not in the Executive Engineer's office. This account, if not abolished, should be brought under regular inspection.

138. There is a similar Press suspense account in the Godávari Circle Superintending Engineer's office. The balance of it also has not been sufficiently proved. It has not been audited at the inspections. The details are kept in the Superintending Engineer's office. Here, again, the utility of the extent of account keeping involved is questionable. A suspense account is in its very essence an evil. Outlay and income should, unless there are good reasons to the contrary, be recorded under final heads at the time of payment or recovery. Suspense accounts of manufactures are generally necessary in order to allow of the operations being controlled; but no such necessity appears to exist in this case. It would seem sufficient for all purposes if the wages of the printing establishment were charged to establishment, and the purchase of machinery and type to tools and plant. This need not prevent a statement being made up from time to time to see if the Press is working economically. The present system does not prove this, as the rates of work done are fixed to cover the debits for salaries, &c. The balance at 30th November 1884 was Rs. 420 credit under deposits.

139. There are sundry items in this account which have been long outstanding, and there are a few items relating to adjustments. The state of the Godávari Eastern division account is unsatisfactory.

* * * * *

146. There is a sum of Rs. 5,159, which has been for a considerable period outstanding, on account of repairing a sea-wall at Beypore. It is understood to be recoverable from the Madras Railway Company. It is time the matter were settled.

147. Medicines to the value of Rs. 4-0-4, supplied by the Medical Stores Department, have been debited to the Public Works Department in transfer. It is a question whether any inter-departmental transfer should have been made.

148. There is one pie in the South Arcot division schedule. Such items should be summarily dealt with.

149. There was until lately a tendency in this presidency to enter, in the Public Works Department accounts, items which are expected to be included in some subsequent civil exchange account. This involves debits to miscellaneous advances in some cases. Except in the case of the value of articles charged to stock, when the debit to stock will be counterbalanced by a credit to stock purchases and sales, no entry should be made in the Public Works accounts in anticipation of an original entry in an exchange account.

150. The balances in this account against the Fort St. George barrack-master in the accounts of the Executive Engineers of the Chingleput and Presidency divisions should be verified by the barrack-master's original accounts monthly, and when there is a difference, the reconciliation should be worked out and recorded on the barrack-master's accounts. The balances with the barrack-master are large; and, like the advances to civil officers, the arrangement involves the withdrawal from treasury of amounts before they are paid away to outsiders.

151. There are large claims outstanding against the Hyderabad State on account of salary and travelling allowances of an officer deputed to do some work for H. H. the Nizam.

* * * * *

161. The outlay on the workshops at Madras and Dowlaishweram is charged to this account until the end of each year. The balance is a very large sum, *vide* paragraph 20 above. The

accounts of these workshops are referred to more at length below. The balance ought apparently to be transferred to a workshop suspense account subordinate to stock, and made thereby a charge to an account affecting the grant.

* * * * *

DOWLAISHWERAM WORKSHOPS.

174. The Dowlaishweram workshops are under the charge of the Executive Engineer of the Godávari Eastern division, i.e., the accounts are kept and submitted quite independently.

175. The account submitted to the Examiner monthly is by no means an account of the entire transactions of the shops as recorded upon the set of books kept. It is only a cash account. There is no attempt at grouping the heads in the manner usual in the department.

176. The account does not admit of complete audit; and only a part of the figures entered in it are booked. *Vide* paragraphs 20 and 161 above.

177. The vouchers submitted are not real vouchers but compilations; and the audit made at the inspections on the spot has not hitherto been thorough.

178. It is thought the whole account should be remodelled; to a certain extent, on the basis of Railway workshop accounts; but at any rate the balance should be cleared from deposits and brought under a grant head. If no change in system be made which brings the original vouchers to the Examiner, the audit on the spot must be very much extended; and whatever is done, there must be a local audit of labor charges and payments.

179. At the present time it has been impossible to ascertain what has become of unpaid wages to date. Workshop accounts cannot be kept without charging the jobs with the whole of the labor, whether paid or not, and it is extremely unlikely that there has never been any unpaid wages. If there has, what has become of the money?

180. The rule in force in State Railway workshops of requiring deposits before commencing private jobs is not in force here. The Executive Engineer is held responsible for the recovery, but on inquiry it is stated that this responsibility is not thought to extend to a refusal of a no-demand certificate on account of an item being outstanding. Unless this is the view that would be taken, there is no special responsibility in the matter and no special protection to Government. There was no item standing at end of December for a month prior to the September preceding.

181. Rs. 3,172 were charged in the month for which the accounts were inspected without any voucher whatever. This was shown under "Departmental Agency."

PRESIDENCY WORKSHOPS.

182. The system is, in principle, the same as at Dowlaishweram and the same changes are required; but the classification in the cash account current is a little improved and the accounts are audited in detail by a man sent from the Examiner's office. A comparison of the working of the month, as shown by the last account submitted to the Examiner, with the results obtained for the same period from a balance sheet of the books (both records should be identical as regards results) shows a great divergence. This is the case with respect to the Dowlaishweram shops also.

183. Here unpaid wages are kept in a separate purse outside the accounts altogether, and the sums not disbursed at the end of twelve months are credited as profit of the shops. The same money has already been charged off to Transfers in the price of jobs, although never paid; so that a double so-called profit is made out of unpaid wages.

184. Some of the accounts were received under a stamp signature of the Executive Engineer, which is of course illegal and against rule.

Office note from the Examiner, Public Works Accounts, dated 23rd November 1885, No. 675.

I beg to offer the following remarks on the letter from the Government of India communicating the report on this office by the Inspector of Public Works Accounts.

Paragraph 3.—At present we control expenditure as against grant, but we do not notice sanctions to estimates for amounts which aggregate more than the year's grant. Estimates are sanctioned which may be in force beyond the year current, and when this is the case the sanction of funds would have to be given so much for current and so much for subsequent year. Superintending and executive officers know they cannot exceed the grants allotted to them, and as we have full control over the outlay as

compared with grant, it is perhaps of little importance to check sanctions against funds available. At the same time, arrangements could of course be made to meet the suggestion of the Government of India if any benefit is to be gained thereby.

Paragraph 4.—Indents can be sent to this office, when sanctioned, and the certificate proposed can then be recorded for the amount sanctioned.

Paragraph 5.—A reference to previous orders will show that the matter of a revised accounts system for the presidency workshop was not lost sight of. The existence of the shops on their present footing was doubtful, and pending some decision as to their future working, the question of an accounts system was in abeyance. The matter will be taken up now, and I propose to submit proposals to Government hereafter.

Paragraph 6.—Cases in which claims for "actual expenses" have been irregularly preferred are very numerous, and to submit a list of them with particulars of each case would not, I think, be of much use to Government. Of course such claims have been disallowed by this office in instances in which they were obviously inadmissible, even though passed by controlling officers. It will probably be sufficient to Government to refer to the cases which have come under its special notice, dealt with in the orders marginally noted. These are typical cases and have ruled numerous analogous ones.

Chief Engineer's (Public Works Department) Memorandum, No. 573 E., dated 28th August 1884.
G.O., No. 2827 W. dated 22nd September 1884.
" " 2980 W. " 4th December "
" " 2270 W. " 30th September 1885.
" " 2519 W. " 24th October "

Paragraph 8.—Travelling allowance is passed to an officer for the distance in a station to or from the railway or steamer. I am not aware whether Government has fixed any starting and terminal points. In this office Civil Leave Code section 160, rule 7, is acted upon, and the "office" is taken as the starting and terminal point (see also G.O., No. 417 W., dated 8th February 1883).

Paragraphs 9 *and* 10.—These matters will be arranged for by this office in ordinary course.

Paragraph 12.—In both cases I would suggest that the items now debited to suspense be debited to tools and plant. In the former case (Boat account) the opinion of the Chief Engineer for Irrigation will be necessary. If Government prefer it, the expenses connected with the Press may be charged to "Establishment, Contingencies" (as stationery would be charged). Estimates should be sanctioned in either case for the probable annual cost of the maintenance of boats and wages of crews, and for the establishment, type, &c., for the up-keep of the Press. At present the Press charges Government for the work done for the department; this will, I think, be unnecessary when the cost is charged to a final head of account.

Paragraph 13.—The Miscellaneous Advance Account of the Eastern Godávari division has been dealt with in ordinary course in audit of the divisional accounts.

Order—dated 9th December 1885, No. 2950 W., Public Works.

With their letter above recorded, the Government of India forward copy of a report of an inspection of the office of the Examiner, Public Works Accounts, Madras, made in January and February 1885, by the Inspector of Public Works Accounts.

2. The following remarks are made with respect to the observations of the Government of India.

Paragraph 3.—From the remarks of the Examiner, Public Works Accounts, the Government understand that the existing procedure in this presidency admits of an efficient check on expenditure as compared with grants, and that no change is really necessary.

Paragraph 13 *of inspection report*—"Expenditure on minor works, &c., against lump sum allotments."

Paragraph 4.—To meet the suggestion of the Government of India, all Home indents for Public Works stores will be submitted to the Government through the Examiner, Public Works Accounts, who will forward them with the certificate proposed.

Paragraphs 18 and 28 *of inspection report*—"Liabilities on account of English stores."

Paragraph 5.—The remarks of the Examiner, Public Works Accounts, on this subject will be communicated to the Government of India. The question of the future status of the Public Works workshops, Madras, is again under the consideration of the Government, and orders on the subject will issue in due course.

Paragraphs 30, 161 *and* 174 *to* 184 *of inspection report*—"Workshop accounts."

Paragraph 6.—Since the introduction of the Civil Travelling Allowance Code, the question of actual expenses has been the subject of much misunderstanding among officers of the department, and of much consequent correspondence. The Examiner, Public Works Accounts, reports that claims of the nature referred to in the inspection report have been disallowed in instances in which they were obviously inadmissible, and the Government have invariably supported the Examiner's disallowances when such cases have been submitted to them for orders. Copies of the papers marginally noted will be forwarded to the Government of India, and it will be seen from them that this Government have endeavoured to place the question in a clear light before Superintending Engineers.

Paragraph 40 *of inspection report*—"Charges for actual expenses."

No. 1749 W., dated 22nd June 1883.
" 2104 W., " 1st August "
" 2476 W., " 4th Sept. "
" 98 W., " 14th Jan. 1884.
" 573 E., " 28th August "
" 2980 W., " 4th Dec. "
" 2270 W., " 30th Sept. 1885.
" 2519 W., " 24th Oct. "

Paragraph 7.—The Government are informed that there has been no such delegation of power to the Deputy Chief Engineer as Mr. Macdonald has led the Government of India to suppose; and that all travelling allowance bills submitted by the corresponding Executive pass under the personal scrutiny of the Chief Engineer. The Deputy Chief Engineer possesses no independent powers, and signs "by order" documents of a routine nature, such signature being countersigned by that of the Chief Engineer. In corresponding cases no question would be raised with respect to the signature of an Under Secretary to Government to proceedings of the Government.

Paragraph 42 *of inspection report*—"Starting and terminal points of a journey."

Paragraph 8.—The Examiner, Public Works Accounts, reports that travelling allowance has been passed to officers for the distance in a station to or from a railway-station or steamer. Apparently no general orders have been issued by this Government, under section 7, rule 2, of the Civil Travelling Allowance Code, fixing the starting and terminal points of a journey for the purpose of calculating mileage. The question will be remitted to the Financial Department for consideration.

Paragraph 102 *of inspection report*—"Submission of vouchers;" and *paragraph* 103—"Daily labor."

Paragraphs 9 *and* 10.—The Examiner, Public Works Accounts, has undertaken to arrange these matters.

Paragraph 130 *of inspection report*—"Payment of salaries before audit."

Paragraph 11.—The rules on this subject are contained in paragraphs 499 and 500 of the Madras Public Works Code. The attention of Superintending Engineers will be called to those rules, and to the Inspector's remarks as to the trouble and unnecessary correspondence which Executive Engineers bring upon themselves by a

non-observance of them. The Government must look to Superintending Engineers to insist upon due attention being paid to the codal regulations by all disbursing officers.

Paragraph 12.—The question with respect to the Boat suspense account in the I Circle will be referred to the Chief Engineer for Irrigation for opinion, and further orders on the subject will issue in the Irrigation Branch. The charges connected with the printing press in the Superintending Engineer's office will, as suggested by the Examiner, Public Works Accounts, be charged to "Establishment—Office contingencies." The remarks of the Examiner on this subject should receive the Superintending Engineer's attention.

Paragraphs 136—138 *of inspection report*—"Boat and Press suspense accounts."

Paragraph 13.—From the Examiner's note, the Government understand that Mr. Macdonald's remarks do not apply to the accounts of the Godávari Eastern division as a whole, but only to the miscellaneous advance account of the division. Also that the points requiring rectification have since been attended to.

Paragraph 139 *of the inspection report*—"Unsatisfactory state of the Godávari Eastern division accounts."

Paragraph 14.—The sum of Rs. 2,518-2-0 due by the Nizam's Government, on account of expenses incurred in connection with Colonel Mullins' deputation to inspect and report on a site for an anicut on the Manjra river, was adjusted in February 1885. The delay in the adjustment of the expenditure incurred by the Public Works Department on protective works at Beypore has arisen from the refusal of the Madras Railway Company to admit their liability to bear the cost of protecting the foreshore near the railway line, which was endangered by the encroachment of the sea; while the Government maintained that the duty of protecting the railway line devolved on the Railway Company. The question has involved correspondence with the Company's Board of Directors, and the Government have now resolved to offer the Company terms which it is hoped will admit of an early adjustment of the outstanding amount.

Paragraphs 146—151 *of the inspection report*—"Delay in recovery of sums due to Government."

3. Ordered that a copy of these proceedings be forwarded to the Government of India, with advertence to their letter, No. 277 A.G., dated 30th October 1885.

(Here enter No. 2951 W., dated 9th December 1885.)

(True Extract.)

(Signed) J. SHAW-STEWART, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Examiner, Public Works Accounts.
" Chief Engineer for Irrigation.
" Consulting Engineer for Railways.
" Superintending Engineers.
" Superintending Engineer, Tank Maintenance Scheme.
" Consulting Architect to Government.
" Financial Department.

ENDORSEMENT—dated 9th December 1885, No. 2951 W., Public Works.

Forwarded.

(Signed) J. SHAW-STEWART, Colonel, R.E.,
Secretary to Govt., P.W.D.

Exd. E. Fernandez.
6 pare Copies

GENERAL.
ACCOUNT.

Govt. of (1885) Madras.

PUBLIC WORKS.

Dated December, 9th

Read. *Encl.*

G.O., 9th Dec. 1885, No. 2951 W.

DECEMBER.

Inspection of the Office of the Examiner, Public Works Accounts

Forwarding copy of proceedings on letter from the Government of India, transmitting, with remarks, copy of a report on —, by the Inspector of Public Works Accounts.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers —

From D. C. GORDON, Esq., Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 30th November 1885, No. 697.

In paragraph 129 of Mr. Macdonald's inspection report on this office, it was noticed that tools and plant in the Public Works Stores division are included in the suspense account "Stock," while such articles might be charged direct to the final head "Tools and Plant." The latter procedure would save a good deal of accounting, especially in transfer adjustments, and might be adopted. The following arrangements would be necessary :—

(1) A grant for "Tools and Plant" must be given to the Public Works Stores division to cover all purchases in India, as well as general tools received from England, grants to other divisions being correspondingly decreased.
(2) The tools and plant ledgers in the Stores division would be kept numerically only.
(3) Tools and plant issued to other funds could be priced at periodically revised rates, and the value credited to Provincial revenue.
(4) Executive Engineers' indents might be sanctioned by Superintending Engineers as estimates now are.

If this procedure is adopted, the value of tools and plant standing at debit of "Stock" may be written off to "Tools and Plant," a corresponding adjustment being made in the Provincial revised estimate.

ENCLOSURE.

Extract Paragraph 129 *of Mr. Macdonald's Inspection Report.*

Tools and plant in the Presidency Stores division are included in the suspense account "Stock." There would apparently be no valid objection on principle to charging such items off to the final head of service in the Presidency Stores accounts, and saving the account keeping which is now necessary.

From Colonel H. L. PRENDERGAST, R.E., Superintending Engineer, V Circle, to the Chief Engineer, Public Works Department, dated Chepâk, 1st February 1886, No. 4505.

In returning your endorsement, No. 2111 C., dated 10th December 1885, I have the honor to report that I approve of the Examiner's proposal that tools and plant in the Public Works Stores division may be charged off at once to the head of "Tools and Plant" instead of, as at present, being entered under "Stock."

Order—dated 4th February 1886, No. 310 W., Public Works.

The adoption of the procedure indicated in the Examiner's note is sanctioned. The Superintending Engineer, V Circle, will cause the necessary adjustments of accounts to be effected in communication with the Examiner, Public Works Accounts.

(True Extract.)

(Signed) J. SHAW-STEWART, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, V Circle.
To other Superintending Engineers.
To the Chief Engineer for Irrigation.
" Consulting Architect to Government.
" Examiner, Public Works Accounts.

Exd. E. Fernandez.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of [1886] Madras.

PUBLIC WORKS.

Dated February, 1886

Read. Encl.

G.O., 4th Feb. 1886, No. 310 W.

FEBRUARY.

Tools and Plant

Adjustment of charges on account of — in the Presidency Public Works Stores division.

P. W. STORE DEPARTMENT,

No. 152 Madras, 19th April 1886.

From

THE GENERAL SUPERINTENDENT,
PUBLIC WORKS STORES,

To

THE Examiner of Public Works Accounts
Madras.

SIR.

With reference to G.O. No 310 W dated 4th February 1886, I have the honor to enquire how adjustments are to be effected in the following cases, whether by debits to the departments concerned or to the grant under Tools and Plant of P. W. Stores Division.

1st Charges incurred for transmission of tools and Plant (issued numerically in future) to P. W. Provincial Divisions.

2nd Charges incurred for transmission of stock articles issued at valuation to P. W. Divisions.

3rd The cost of Tools, Instrument and Machinery not available in the P. W. Stores if purchased in the local market to meet demands of Divisions and their transmission charges.

4th Expenses incurred by this Department for receiving and despatching Plant and Machinery from one Division of P. W. D. for transmission to another P. W. Division, and when such charges are below Rupees 10 in each case.

Charges incurred for receipt of Coals and Plate (unavoidable and unavoidable) and stock articles returned by P. W. Stores for final deposit in the P. W. Store.

Shown the house to be,

by,

You herb deduct the
Stock & Comm
found left P. W. Stores

E. I. Form No. 12.

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT

Under date the

READ the following:—

Office note from the Examiner of P. W. Accts. M. E. No. 818/21st April 1886.

Re The adjustments of charges on account of Tools and Plant and Stock ~~in the P. W. Stores~~ ~~Division, prepared by the Exam~~ ~~of P. W. Accts~~ are approved.

10/5/86

12-5-86

To The Supdt. Engr. N. Circle
Examiner of P. W. Accts.

1885

P. W. DEPARTMENT.

Current No. 10411

From The Executive Engr

Encls.—

No. 697

Dated 30-11-85

Received 2-12-85

Subject.

Suggesting the abolition of Tools & Plant in the P.W. Stores Divn now included in the Imprest Account which might be abolished & direct Disposal the funds to head "Tools & Plant"

No. 11C Dated 10 Dec 85

Refers to the Secy Engr in Circle for favor of opinion.

(R.D.)

Secy Dwb

5/12

(B) 5/12

Divn 10-12-85

11

[C. No. 85]

stock the Stores would credit the

[C. No. 8.]

GOVT. OF MADRAS. 1886. P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 21 April 1886.

OFFICE NOTE No. 81

To E. W.

I beg to forward for favor of orders letter No. 65 S. dated 19th. Instant from the General Supdt. P. W. Stores, with the following suggestions.

1. These charges may be borne by the Stores Division and debited to "Transfers General Tools and Plant - Repairs and Carriage".

2. Charges for transmission of stock will of corse be debited to Divisions concerned with the value of the stock, subject to the limitation in Code para 3402.

3. May be debited by the Stores Division to "Tools and Plant - New Supplies" the tools being issued numerically.

4. See 1 above.

5. In the case of Tools and Plant see 1 above: in the case of Stock the Stores would credit the

KEEP WITH Genl. No.

dated 188

3/23

Govt. of [illegible] Madras.

PUBLIC WORKS.

G.O. 14 May [illegible] No 1220

P. W. Stores Circular

Rules as to adjustment of certain charges in connection with Tools & Plant Clerk to the Government

4.5
3