B. No. 2483 W d/ 24-9-86

P. W. C. No. 7089

B/

The Govt: are not prepared to accede to the pro=position made by the Exr: P.W. accts. It is believed that, acting on the orders already issued, Superintending Engineers are doing their best to ensure the punctual despatch of accounts, and, without entering into the question of the amount of work that can be performed daily by each auditor, the Govt: consider that if the Examiner is unable to submit his accounts in time the remedy should be to increase the number of auditors. If it is necessary that work vouchers should be audited, the audit should certainly be complete.

D.W.C
23/9/86

Ex: P.W. accts:-

despd 24-9-86

J.C.
23/9/86

From,

The Examiner P. W. Accounts,

Madras.

To,

The Secretary to Government

P. W. Department.

No. 86W

B. No. 2483 W d/ 24-9-86.

Dated 10th September 1886.

Recd. 11

Dates of submission of Divisional Accounts. Asks for sanction to relax audit of work vouchers so as to meet the new dates permitted by the Govt.

6TH JANUARY 1885, No. 18 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from Colonel W. S. TREVOR, R.E., Secretary to the Government of India, Public Works Department (Account—General), to the Secretary to the Government of Madras, Public Works Department, dated Fort William, 20th December 1884, No. 304 A.G. :—

I am directed to acknowledge the receipt of your letter, No. 2247, of the 12th September last, pointing out that, in the case of divisions situated at a distance from Madras, the time allowed for the submission of accounts to the Examiner's office is insufficient, and suggesting that the date of *despatch* of the divisional accounts may be generally extended to the 20th of the month following that to which the accounts relate.

2. In reply I am to observe that the extension proposed will obviously result in the Provincial accounts being delayed, and consequently the preparation and submission of the accounts of the department. The Government of India is not prepared to sanction any such general relaxation in the date of the submission of the accounts of the Province, but I am to suggest, for the consideration of the Government of Madras, whether sensible relief would not result if the dates of submission were settled from time to time by the Superintending Engineer and Examiner so as to suit the circumstances of each division. This might be arranged by requiring the accounts of the lighter divisions to be submitted so as to reach the Examiner before the 20th of each month, and a limited extension of time might be granted in the case of divisions situated at a distance from head-quarters, or where the work is found to be exceptionally heavy. Under this system the accounts would not be reported as in arrears unless the modified limits were exceeded.

3. I am to add that, if the dates fixed locally are worked up to, the Government of India has no doubt the Examiner could, by a judicious distribution of the duty of checking and auditing, guard against any delay in the preparation of the Provincial accounts.

In divisions where the work is so heavy as to render it impossible, with the existing staff, to submit the accounts in time, to allow of the punctual submission of the accounts of the Province, steps should be taken to increase the establishment, either temporarily or permanently.

ORDER—dated 6th January 1885, No. 18 W., Public Works.

Superintending Engineers will report on the suggestion of the Government of India, contained in paragraph 2 of the letter recorded above. The reports will be submitted through the Examiner, who will lay them before Government with such remarks as he may have to offer.

(True Extract.)

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

To Superintending Engineers,
To the Consulting Architect to Government,
" Superintendent of Works, Tank Maintenance,
" Examiner, Public Works Accounts,
} with copy of letter, No. 2247 W., dated 12th September 1884, and of Proceedings, No. 2246 W.

Exd. A. Grubert.

Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1885} Madras.

PUBLIC WORKS.

Dated January, 6th.

Recd. *Encl.*

G.O., 6th Jan. 1885, No. 18 W.

JANUARY.

Divisional Accounts

Letter from the Government of India suggesting certain arrangements in regard to the submission of —, communicated to Superintending Engineers for report through the Examiner, Public Works Accounts.

ENCLOSURE.

STATEMENT showing the number of works accounted for in each division in December 1884, and dates proposed for submission of accounts.

Circle.	Division.	No. of works under each agency.				Dates proposed by Superintending Engineers		Dates by which complete accounts should reach the Examiner's office under present orders.
		Contract and petty contract.	Departmental labor.	Mixed.	Total.	Of despatch of accounts from Executive Engineer's office	Of arrival in Examiner's office.	
I	Ganjam	6	16	...	22	16	24	20
	Rushikuliya	...	19	...	19	16	24	20
	Vizagapatam	...	26	...	26	17	23	20
	Godávari eastern	...	192	...	192	24	30	30
	Do. central	...	55	...	55	19	25	25
	Do. western	...	84	...	84	20	25	25
	Dowlaishwaram workshops ..	...	...	...	...	14	20	20
II	Kistna eastern	5	62	6	73	20	24	24
	Do. western	8	56	2	66	19	23	23
	Gudiváda	7	19	11	37	20	24	24
	Nellore	18	57	...	75	18	20	20
	Sangam project	10	64	...	74	19	21	21
	Buckingham canal	18	7	...	25	19	21	18
III	Kurnool	11	7	...	18	18	20	16
	Do. canal	2	5	1	8	18	20	20
	Bellary	15	31	...	46	19	20	20
	Cuddapah	5	15	...	20	19	20	16
	C. Project *	...	...	...	...	...	...	...
IV	Barur project...	10	12	...	22	17	19	16
	B. Project	...	4	...	4	17	18	16
	North Arcot †	28	15	4	47	20	21	21
	Coimbatore	29	12	...	41	20	21	21
	Nílgiri	...	41	5	46	20	22	22
	West Coast	28	10	...	38	24	25	25
V	South Arcot	32	51	...	83	20	21	21
	Chingleput	26	62	...	88	20	21	21
	Presidency	19	119	...	138	20	21	21
	Do. stores	...	...	...	...	20	‡ 20	20
	Do. workshops ...	...	...	...	..	20	‡ 20	20
VI	Trichinopoly	20	39	3	62	18	‡ 19	19
	Cauvery and Vennár ...	...	18	...	18	18	19	19
	Negapatam	20	51	...	71	18	19	19
	Madura	55	6	...	61	18	20	20
	Tinnevelly	27	37	2	66	18	21	21
	Tanjore	36	52	...	88	24	25	25
	Consulting Architect ...	8	8	7	23	20	20	20
	Madras Harbour	...	...	...	...	20	20	20

* Accounts compiled in Examiner's office. † Since transferred to V Circle. ‡ Dates of actual receipt.

23rd March 1885, No. 721 W., Public Works.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following papers :—

From Superintending Engineer, I Circle, dated 24th February 1885, No. 423 G.L.
" " " II " " 4th " " " 359 "
" " " III " " 30th January " " 2152.
" " " IV " " 16th " " " 10 E.W.
" " " V " " 16th February " " 4293.
" " " VI " " 15th January " " 1577 T.J.
,, Consulting Architect to Government, " 16th " " " 1523.

From D. C. GORDON, Esq., Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 13th March 1885, No. 134 W.

The reports called for in G.O., No. 18 W., dated 6th January 1885, having been received from all Superintending Engineers, I have the honor to submit them in original with a statement giving in tabular form the number of works accounted for under each agency in the accounts of the several divisions for the month of December 1884, and the dates proposed by Superintending Engineers for despatch of accounts from Executive Engineers' offices, as well as the probable date of their arrival in Examiner's office, and to offer the following remarks thereon :—

2. *I Circle.*—Of the first three divisions, the amount of accounting in each of which has been pretty nearly the same, the average dates on which accounts have been received in this office from April to December compared with the proposed dates are as follows :—

	Actual average.	Proposed.
1. Ganjam	23rd	24th
2. Rushikuliya	20th	24th
3. Vizagapatam	19th	23rd

So that there will be a distinct loss of time in each case. I do not think it advisable, therefore, to concede any extension in these cases. In the next three divisions, the work is heavy and the distance is great; the time asked for may be allowed for the present. But I think when the normal cost system has been introduced, the increased establishment required for the Godávari eastern division sanctioned, the relief to Executive Engineers proposed in G.O., No. 3151 W., dated 23rd December 1884, afforded, and the plan of closing sub-divisional accounts when the sub-treasury closes, viz., the 24th or 26th, adopted, earlier dates may fairly be fixed for these divisions.

3. *II Circle.*—The time asked for may be allowed on the same understanding as above, except in the case of the Buckingham canal. The work of this division is chiefly done by contract. It appears to me that the accounts of this division may fairly be required to reach this office by the 18th of the month (see report by the Superintending Engineer, V Circle).

4. *III Circle.*—Kurnool and Cuddapah are light divisions. The accounts should reach this office on the 16th. The other dates may stand.

5. *IV Circle.*—Barur and B. Project divisional accounts should reach this office by the 16th. The other dates may stand for the present, but improvement will be expected hereafter as suggested in paragraph 2.

6. *V Circle.*—The dates proposed by the Superintending Engineer may be allowed.

7. *VI Circle, Consulting Architect and Madras Harbour.*—The proposed dates may be allowed, but Tanjore should improve hereafter.

8. It is of course to be distinctly understood that by the dates named *complete* accounts must be received, all vouchers accompanying.

Order—dated 23rd March 1885, No. 721 W., Public Works.

In their letter recorded in proceedings of Government, No. 18 W., dated 6th January 1885, the Government of India declined to sanction any general relaxation in the prescribed date for the submission of divisional accounts, but suggested that the dates should be settled from time to time by Superintending Engineers and the Examiner, so as to suit the circumstances of each division.

2. With their letters above recorded, Superintending Engineers have submitted their views on this point, and the Examiner, Public Works Accounts, has tabulated their recommendations, and submitted them with his own opinion and suggestions.

3. On full consideration of the subject, the Government accept the recommendations of Superintending Engineers as modified by the Examiner's suggestions. In the last column of the statement attached to these proceedings is given the date by which the complete accounts of each division should reach the Examiner's office, and the Government trust that, with the relaxation allowed in the case of the more heavily worked divisions, Executive officers will strive to render their accounts with punctuality.

4. It must be understood that the dates now fixed are tentative, and will be subject to consideration after the lapse of a year, when the subject will again be reported on generally by the Examiner, Public Works Accounts.

(True Extract.)

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

To Superintending Engineers.
To the Consulting Architect to Government.
" Superintendent, Madras Harbour Works.
" Examiner, Public Works Accounts.

Exd. A. Grubert.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of 1885 Madras.

PUBLIC WORKS.

Dated March, 23rd.

Recd. *Encl.*

G.O., 23rd March 1885, No. 721 W.

MARCH.

Divisional Accounts

Accepting the recommendations of Superintending Engineers as modified by the Examiner's suggestion for the submission of —.

24TH FEBRUARY 1886, No. 498 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from D. C. GORDON, Esq., Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 20th February 1886, No. 124 W. :—

I have the honor to submit, for information and orders of Government, notes by Mr. Rainier, Deputy Examiner, of his inspection of the office of the Buckingham Canal division.

2. As regards the state of the accounts work, the office is in fair order, but more care is evidently necessary in the preparation of work abstracts and ten-day reports, and greater punctuality is requisite in the submission of daily and ten-day reports.

3. The Executive Engineer should be required to explain the transaction connected with the cheque for Rs. 200 referred to in paragraph 5. The cheque was drawn on 5th February and was uncashed at date of inspection (10th idem); it was represented to be required for a remittance to the treasury, and yet was endorsed payable to a lascar.

4. The Superintending Engineer should inquire into the delay in payments for labor employed ; on an average a month seems to elapse between the dates of employment and payment—see paragraph 9.

5. The very unusual procedure mentioned in paragraph 10 is brought to notice of Government. In my opinion it is irregular and unnecessary.

6. The orders of Government are desirable on the matter noticed in paragraph 12.

7. The Superintending Engineer's notice is necessary to the several points in paragraph 13 (in connection with paragraph 9, clause (*i*). It is not clear why, in the absence of authority, cheques were made payable to, or acknowledgments accepted from, other than Messrs. Master and Company. The absence of recorded measurement sheets in the Executive Engineer's office, and the employment of establishment contrary to the conditions of Code, paragraph 1090, require attention.

ENCLOSURE.

NOTES of inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Buckingham Canal division, on the 8th, 9th and 10th February 1886.

Major Drake-Brockman, R.E., the Executive Engineer, and C. Bhoojunga Row, the accountant, were present. The office was last examined on the 26th and 30th of September 1884—see G.O., No. 2447 W., of 4th October 1884.

2. There are four sub-divisions—the "southern," under Conductor J. A. Power, Sub-Engineer, extends from the southern end of the canal to the 11th mile north of Madras; the "Pulicat," under the Executive Engineer, from the 11th mile to the 79th mile north of Madras; the "Iskapalle," under Mr. H. M. Bond, Sub-Engineer, from the 79th to the 139th mile; and the "northern," under Mr. F. J. Wilson, Assistant Engineer, from the 139th mile to the northern end of the canal at 196th mile. Each sub-divisional officer has a drawing account.

3. The head-quarters of this division were removed from Madras to Nellore by G.O., No. 2765 W., of 6th November 1884, and again from Nellore to Pulicat by G.O., No. 766 W., of 30th March 1885, at which latter date the sub-divisions were arranged according to paragraph 2.

4. There are three imprest-holders under Mr. Wilson—

	RS.
(1) Mr. J. Pereira, overseer	400
(2) D. Vencataswami Naidu	200
(3) T. Muthucumaraswami Mudaliar	300
	900
One under the Executive Engineer—	
Mr. R. Enright, supervisor	300
Three under Conductor Power—	
(1) P. Narainasawmy Naidu	500
(2) P. Manuvaloo Pillay	300
(3) B. Sarangapany Naidu	50
	850

5. The imprest accounts of three months and the cash-books of two months were checked. The cash balance in the Executive Engineer's office was tested, with the following result :—

	RS.	A.	P.	RS.	A.	P.
Balance as per cash-book				582	10	0
Deduct imprests				350	0	0
				232	10	0
Counted—						
Cash	32	12	0			
Cheque	200	0	0			
				232	12	0
Surplus cash ...				0	2	0

The cheque for Rs. 200 was explained to have been drawn on 5th February 1886 for payment into treasury of miscellaneous receipts. The amount had been entered in the cash-book on the credit side in the column "bank or treasury" and again on the debtor side in the "cash" column as "cash from treasury," and formed a portion of the cash balance The irregularity of this is obvious. If the cheque had been transacted at all so as to warrant its appearance in the cash-book, it would not have been there in the cash-chest. If it had been paid into the treasury for certain miscellaneous receipts, as stated in the cash-book, it would not have been cashed, so as to appear as "cash from treasury" on the debtor side; nor should it, if intended as "miscellaneous receipts paid into treasury," have been endorsed as it was "pay to lascar Kuppusawmy," unless the accountant's explanation that *all payments into treasury of miscellaneous receipts are made by cheque so endorsed* is correct, in which case the practice is open to objection.

6. The rules for payment into treasury of miscellaneous receipts are that the Executive Engineer, unless paying in such items as they come to hand, should (Code, paragraph 1894, as modified by standing order, No. 199 of 1884) by the end of the month cover all such items by a cheque which he should make payable to himself and endorse it with the words "received payment by transfer credit to the Public Works Department." The cheque should not be entered in the Executive Engineer's cash-book till actually paid away (*vide* direction 5 at back of form M 3) but as soon as paid away, it would appear in the creditor column "bank or treasury" and the entry in the column "head in cash abstract book" would be "payment into treasury." It would not appear on the debtor side of the cash-book. In the case of this division, the nearest treasury is Ponnéri, about 12 miles off, and the cheque, after being drawn at Pulicat, was no doubt at once entered in the cash-book pending its intended despatch by Kuppusawmy lascar to the treasury.

7. The two annas surplus cash (paragraph 5) was explained by the accountant to have arisen from incomplete payment of voucher No. II (of February 1886) for dieting the office cat. Annas 8 for this had been entered in the cash-book as *paid*, but two annas of this remained unpaid. The reason could not be explained.

8. The usual cash balance is about Rs. 50 at Pulicat. The sub-divisional officer's cash books are received in the divisional office with fair punctuality. The cash-books are generally neat and well kept, and appear to be checked, but the accountant should leave no doubt of his having done this himself, by initialling and dating every voucher examined.

9. Certain payments for petty supervision and for labor came under notice, viz. :—

(*a*) *2nd-class rest-house at Kanuparthy.*—October 1885. Carpenter, as per voucher No. 71, pay from 21st to 31st August 1885, paid on the 25th October 1885.

(*b*) *Flood-gate, left bank, Pálár river.*—October 1885. Temporary establishment charged to this work for September, paid on 21st October 1885.

(*N.B.*—Date of payment not stated on the voucher.)

(*c*) *Diversions to canal from Coromandel to Thettupet.*—September 1885. Labor from 25th to 31st July 1885, paid on 30th August 1885.

(*d*) *Flood-gate at Rompera.*—September 1885. Labor from 1st to 10th August 1885, paid on the 14th September 1885; stone-cutters for July 1885, paid on 13th September 1885.

(*e*) *Flood-gate at north bank of Gundlakamma.*—September 1885. Labor from 21st to 31st July 1885, paid on the 5th September 1885.

(*f*) *Constructing flood-gate on south bank of Moodigundy river.*—September 1885. Labor 11th to 20th August 1885, paid on 10th September 1885.

(*g*) *Constructing two outlets at 191st mile.*—September 1885. Labor 1st to 10th August, paid on 9th September 1885.

(*h*) *2nd-class rest-house at Kanuparthy.*—Labor employed 11th to 20th November, paid on 24th December 1885; labor on 21st to 30th November, paid for on 16th January 1886.

(*i*) *Constructing flood-gates-south bank of Ennore backwater*—Contract certificate for work done up to 24th December 1884, paid on the 5th August 1885.

N.B.—In the memorandum of payments made (office copy), there are alterations increasing the original figures, initialled only by a Mr. Moscrop, said to be agent for the contractors, not by the Executive Engineer.

10. The system of obtaining acquittance from petty contractors or piece-workers in this division is perhaps open to objection. The sub-divisional officer prepares the bill for the contractor as regards *total value of work done*, and gets the contractor's stamped receipt affixed *before any payment is entered*; the bill is then sent to the Executive Engineer's office where it is checked and the particulars of payment are inserted; the check is then drawn and posted to the contractor's address under registered cover. It seems very doubtful whether the blank receipt by contractors, as above described, is a legal acquittance—it is at all events quite insufficient. The Executive Engineer stated that he has adopted this method in order to pay contractors direct, and without the aid of sub-divisional officers (memorandum of the Chief Engineer, Public Works Department, No. 461, of 7th September 1881), and at present the Assistant Engineer in charge of northern sub-division is the only sub-divisional officer who pays contractors. A proper acknowledgment by a contractor should show the sum of money in writing as well as in figures, and should, when the payee signs in the vernacular, bear in his handwriting in the vernacular the sum of money he acknowledges; moreover, payments of this kind should generally be witnessed. The acknowledgment now obtained through the post office for registered covers sent to contractors might prove insufficient in the event of legal proceedings.

11. At Pulicat, Dugarázpatnam, Mypaud, Iskapalle, Tammalapenta and Ramapatam, the loading and unloading of boats is restricted to a certain part of the canal bank, and a tax of one anna per ton on all traffic is levied under rule 17 of the canal Navigation rules, the object being to erect wharves at places where the traffic proves such as to justify the expense. The tax is collected by a clerk on Rs. 10 per month, who keeps a register. The recoveries at Pulicat in January, Rs. 58-10-0, were checked. The system in force for remitting such collections to sub-divisional officers was examined and found sufficient.

12. There is a register of contract and piecework agreements. With reference to Code, paragraphs 1605 and 1606, it is not surely within rule for an Executive Engineer to himself accept tenders for a schedule contract (form M. 174) running up to Rs. 80,000 simply because the contract is not for any specific lump sum and can be cut short at any time by the Executive Engineer: the contract for *improvements to the canal basin at Madras*, Rs. 81,243, was submitted under the above paragraphs to the Chief Engineer, Public Works Department, for approval, but the Superintending Engineer, II Circle, in his letter, No. 87 B.C., of 11th May 1885, ruled that no such approval is necessary in future.

The contract for a lump sum, form M 176, gives the Executive Engineer almost as much power to stop the contractor's work at any time—see paragraphs 14 and 20 of that form.

13. The work accounts (work vouchers) rendered to the Examiner for two months in 1885 were compared with the register of works; measurement of work done as far as recorded was examined with bills for such work, about one hundred in number; work abstracts for several

months were overhauled, and vouchers for payments scrutinised, the following points being noted :—

(1) Certain papers said to be in support of work on the Ennore diversion canal by Master and Company, contractors, show measurements, but no date of measurement or page of measurement book, or symptom of having been checked or compared with anything else, nor any date, though the figures were found to refer to March 1885.

(2) Messrs. Master and Company's work on the *flood-gate at south bank of Ennore backwater*, as also other work by that firm, appear to have been paid for to Mr. Moscrop, the agent of above firm ; but though Mr. Moscrop's authority by power of attorney to so receive money and to represent Master and Company was asked for by the Executive Engineer on the 5th November 1885, and again on the 11th January 1886, it was never sent, as requested, for registration in the Executive Engineer's office. Except in the case of well known firms, it would be well in future to insist more strictly upon the production of such authority, failing which, or the firm's known signatures, the signatures of all the partners would appear necessary to the final settlement.

(3) Measurement sheets for work paid for in the northern sub-divisional office do not come up to the Executive Engineer's office : this seems to cut off the Executive Engineer from an important means of check.

(4) Standing order, No. 158 of 1885, affecting rule No. 3 at back of form M 19, is not yet adopted and should be attended to now.

(5) With reference to standing order, No. 146 of 1885, certain petty supervision has been employed contrary to the conditions Nos. 1 and 2 (Code 1090) under which establishment can be charged to works. There are 14 men so employed and their salaries aggregate Rs. 500 per month and the Superintending Engineer has been applied to to sanction the arrangement as it stands. But there is apparently nothing for it but to apply for sanctioned temporary establishment sufficient to cover all petty supervision other than allowed under above paragraph.

(6) *Constructing flood-gate, south bank of Pyderu.*—September 1885. Rs. 574-15-11 is stated in the part II of work voucher to be for daily labor, but was found to be some portion of it (Rs. 37-9-1) for materials purchased.

(7) Work abstracts in many cases are not well prepared, and in most of these documents part IV has not been verified by the party responsible for the materials.

(8) Ten-day reports require much more care and punctuality, particularly as regards the northern sub-division.

Daily reports for several works had not, at the date of inspection, been received for any period of January 1886, hence the lateness of work vouchers received in the Examiner's office.

(9) There are perhaps few works for which the normal cost system of accounting could be used, but it has not yet been tried.

14. The rate-book contains rates revised up to September 1885.

15. The budget registers are in fair order.

16. In the schedule of buildings rented and available, the Executive Engineer's office, rented for Rs. 40 per month, should now appear.

17. Rs. 2-6-11 is due to M. Munusawmy, a contractor, a long time, the man being lost sight of. Efforts are being made to find him ; meanwhile, the money is in the deposit account. The pass-books for all Savings Bank deposits were examined.

18. The schedule of miscellaneous advances contains nothing noteworthy.

19. The accountant is sufficiently assisted.

Order—dated 24th February 1886, No. 498 W., Public Works.

Communicated to the Superintending Engineer, II Circle, for the information of the Executive Engineer, Buckingham Canal division, and for such further action as may be necessary.

2. The Executive Engineer will explain the transaction connected with the cheque for Rs. 200 referred to in paragraphs 5 and 6 of the notes. Explanation should also be given respecting the surplus cash noticed in paragraph 7 of the notes.

3. From paragraph 9 of the notes, considerable delay appears to have occurred in sundry payments for labor. The Superintending Engineer will inquire into the matter, and take the necessary steps to insure more speedy payments.

4. The system adopted for obtaining acquittances from petty contractors or piece-workers, brought to notice in paragraph 10 of the notes, is irregular and should be discontinued. The Superintending Engineer will submit a report on the subject of paragraph 12 of the notes.

5. The Superintending Engineer's attention is specially directed to the various matters enumerated in paragraph 7 of the Examiner's letter, and he will submit the Executive Engineer's explanation of the circumstances under which payments were made to Mr. Moscrop in the absence of the necessary authority.

6. The state of the divisional accounts, as disclosed by the foregoing report, cannot be considered satisfactory. More care and punctuality are necessary in the accounts work, and room for improvement exists in other matters.

(True Extract.)

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

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

Exd. P. L. Pereira.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1886} Madras.

PUBLIC WORKS.

Dated February, 24th.

Recd. Encl.

G.O., 24th Feb. 1886, No. 498 W.

FEBRUARY.

Office of the Buckingham Canal Division

Passing orders on the notes of inspection of the — by the Deputy Examiner, Public Works Accounts.

No. 20 B.C.

Superintending Engineer's Office
2nd Circle, Camp Pulicat.
23rd April 1886.

From,
The Superintending Engineer,
2nd Circle

To,
The Chief Engineer,
Public Works Department,
Madras

Sir,

In assuming charge of the 2nd Circle from Lieut. Colonel J. L. L. Morant R.E., both that Officer and myself were of opinion that it would be inadvisable, for the short period that I would be away from the Buckingham Canal Division, to move my *locum tenens* Mr. F. J. Wilson, Executive Engineer, from his present Head Quarters at Ramapatam, and that it would be preferable to transfer the Divisional Office Establishment and such of the records as may be found necessary, to that station as a temporary measure.

2. Mr. Wilson would, under these arrangements, continue to hold charge of

the Ramapatam Sub-Division in addition to the charge of the Division, in the same manner as he would have held the Pulicat Sub-Division whilst in Divisional charge, but as it will be necessary that the Pulicat Sub-Division should then be under a responsible Officer, I have the honor to suggest that Supervisor Mr. R. Enright, who has always worked in that Sub-Division, hold it as Sub-Divisional Officer and draw the allowance.

3. I have the honor therefore to solicit the Sanction of Government to the temporary transfer of the Divisional Office and records to Ramapatam, as well as the allowance of Rupees 30 per mensem to Mr. Supervisor Enright whilst in charge of the Pulicat Sub-Division.

I have the honor to be,

Sir,

Your most obedt. Servant,

Major R.E.

Offg. Superintending Engineer,

2nd Circle.

The Offg. Supdg. Engineer,

2nd Circle

The Chief Engineer,

P.W.D.

Dated 23 August 1886

Recd. 24th —— do ——

No. 20 R.E.

The Buckingham Canal 3rd Divn. Office – Temporary transfer of the — and records, to Ramapatam – Requests the sanction of Govt. to the — as well as Sub-Divl. allowance to Supervisor Enright whilst in charge of the Pulicat Sub-Dn.

Rt No 63
29. 4. 86

No 1605 C d/ 28th April 1886.

To
6

For favor of early remarks.

Luc
28/4/86
D.W.

To
W. No 88
30. 4. 86

May be sanctioned, if Government approve and are satisfied as to the necessity for the transfer

OC

C

30/4

E.T.

Ootacamund, May 3rd 1886. 3 off.
N. 74 D.

To E. J.

For favor of opinion.

3. 5. 86

W

O.W.S. 2/5. Please see letter

EXAMINER
No. 3278
29 APR 1886
ENCLOSURES
P. W. ACCOUNTS

5

From,

The Supdg. Engineer,
2nd Circle.

To,

The Chief Engineer,
P. W. D.

Dated 23rd April 1886.
Despd. — do —.
Recd. 24 " "
1/5

No. 20 B.C.

Buckingham Canal Dn. Office - Temporary transfer of the — and records, to Ramapatam - Requests the sanction of Govt. to the —, as well as Sub-Divl. allowance to Mr. Supervisor Enright whilst in charge of the Pulicat Sub-Dn.

---

(5)

I cannot see what advantage is to be gained by the arrangement proposed by S.E. II; nor do I understand the argument in para 2 of his letter.

It seems to me that if Mr Wilson moved to Pulicat there would be no change of offices required: but the removal of the Divn. Office from Pulicat to Ramapatam for the short space of two months will cause considerable inconvenience.

Luc
1/5/86

W.

Ref No 63

29. 4. 8

2 W P.W. Ch. 3446

6/5

It seems unnecessary to transfer the office for so short a time. Mr Wilson can remain in charge of the upper Sub Division, but as it will be necessary that he should inspect other parts of the canal, he could arrange to spend the few days necessary in each month at the Head Quarter office while on tour either in his own or other Sub Divisions, the papers can be sent to him.

4/5/86

Order accordingly.

5.5.86

No. 93 Dd/ May 6. 1886. P.W.D.

Memorandum.

With advertence to letter from the Supdg Engineer, II Circle, No 20 B.C. d/ 23d April 1886, the undersigned has the honor to state that it seems unnecessary to transfer the Buckingham Canal divisional office from Pulicat to Ramapatam for the short period of Lt. Colonel Monanto leave. Mr Wilson can remain in charge of the upper subdivision, but as ~~it will be necessary that~~ he should inspect

Ref No 63

inspect, the other parts of the canal, he can arrange to spend the few days necessary at the head quarter office. While on tour, either in his own or other ubdivisions, papers can

Go: sent to him.

are

W
5.5.86

Cu

No 93 D of May 6. 1886

To
The S.E. II Circle ✓

Desp 6/5/86

No 46.B.C. Superintending Engineer's Office,
2nd Circle, Bezvada.
11th May 1886.

From,

The Superintending Engineer,
2nd Circle.

To,

The Chief Engineer,
Public Works Department,
Madras.

Sir,

I have the honor to acknowledge the receipt of your Memorandum No 93.D. dated 6th May 1886, and to state that in anticipation of Sanction being accorded to the temporary removal of the Buckingham Canal Division Office to Ramapatam, I had the Office Establishment with such of the records as were found necessary, already moved to that station on the 24th Ultimo from Pulicat.

2. In talking with Lieut. Col. Morant over the arrangements to be made during his absence on leave whilst I held charge of the 2nd Circle, he was strongly of opinion

that Mr. Wilson should, although holding charge of the Division, retain his present Sub-Division and confine his attention more particularly to his own Sub-Divisional works, without travelling up and down the Canal inspecting the work in progress in the other Sub-Divisions; especially as the work in the northern portion of the Division was of the greater importance, and having regard at the same time to the reduced allotment for the current year which has curtailed work in the Southern Sub-Divisions.

3. The temporary transfer of the Divisional Office to Ramapatam has also the advantage of affording opportunity to the Ramapatam and Eskapally Sub-Divisional Office Clerks of referring to the Divisional records and accounts and of obtaining the immediate assistance of the Divisional Head Accountant in bringing the accounts of those Sub-Divisions into good working order.

4. Owing to the distance of Pulicat from these Sub-Divisions, the Sub-Divisional Clerks have not hitherto been able to personally consult the Divisional Accountant and obtain the assistance they much required. By the temporary transfer of the Divisional Office to Ramapatam, I anticipate great advantage to result from the Sub-Divisional clerks getting a fuller insight of the manner in which the Divisional accounts are kept, and the instruction they will receive from the Head Accountant and his clerks in the preparation of their own Sub Divisional accounts.

5. I may mention that in the Deputy Examiner's last inspection report of the Buckingham Canal Division accounts most of the items to which he took objection belonged to the Ramapatam Sub-Division. I would therefore respectfully request that sanction be accorded to the temporary transfer of the Division Office to Ramapatam on the ground of the great relief and assistance it will afford to the two Northern Sub-Divisional offices.

I have the honor to be,
Sir,
Your most obedient Servant,
R Drake-Brockman
Major R.E.
Offg. Superintending Engineer,
2nd Circle.

K.T. No 63

G.O. No 498W. 24.2.86.
74 D. 3.5.86
93 D 6.5.86

P.W.C. No 3750.

From,

The Suptg. Engineer,
2nd Circle.

To,

The Chief Engineer,
P. W. D.

Dated 11th May 1886.
Despd. 12th —do—.
Recd: 18th — " —

No. 46 B.C.

Buckingham canal Divisional Office - Temporary transfer of — from Pulicat to Ramapatam - Pointing out certain advantages which will result by the — and requesting therefore to sanction the same.

O.L. 95/5.

The advantages of the proposed arrangement (which it appears has been carried out in anticipation of sanction) are still not clear -

2. From para 2 it looks as if the Supg: Engineer intended Mr. Wilson to remain as Sub Division officer, though nominally in charge of the division; as he says it will not be necessary for him to inspect works in progress in other Sub Divisions, and this is really the principal part of an Ex. Engineer's duty. It is not clear why he should have to do more inspection work at Pulicat than at Ramapatam,

3. It is a very doubtful advantage.

because [illegible] [illegible] [illegible]
in the northern Sub Divn

K.A. No. 63

advantage to mix up the Division and Sub Division Offices; if the Sub Division clerks require instruction, they could always attend the Division Office for a few days; this is a course very often followed by Ex. Engineers in the case of an ignorant Sub Division Clerk. Moreover, the Sub Division has been formed, it is believed, for a considerable period, and there seems no reason why the Clerks should require teaching now; and it is certainly an expensive way of instructing them to move the Division Office to them instead of them to the Division Office.

19/5/86

D.W.

2.6.86

C. 19.5.86 R. 27.5.86

Note by Dir

Ootacamund, May 21. 1886

No. 161 D.

To
E.I.

For favour of remarks, with advertence to your note of 4.5.86, attached to No. 93 D d/6.5.86.—

21.5.86

To W.

As the change has been made, I think it had better be sanctioned. The S.E. points out that only [illegible] [illegible] the principal works in progress are in the N. Sub. Div.

21/5/86.
E. I.

W

No. 1334 W.

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 27 May 1886

READ the following

From the Supt. Engineer, II Circle, A.E. No. 201 B.C. d/ 23.4.86.
Office Note from the Examr. P.W. Accts. No. 88. d/ 30.4.86
Do — Chief Engr. for Irrigation No. — d/ 4-5.86.
Letter from the Supt. Engineer, II Circle, No. 46 B.C. d/ 11.5.86.

In the circumstances explained, the temporary transfer of the head quarters of the Buckingham Canal division from Pulicat to Ramapatam is sanctioned, as also the grant of sub division allowance to Supervisor Mr. Enright while in charge of the central sub

Co. A 20 Wd 25-1-86

K.T. No. 63

subdivision.

2 The transfer should not have been carried out in anticipation of the sanction of the Government.

23.5.86

27/5/86

B N/2715

No. 1334 Wd/27 May 1886

9, The Supg Engr II Circle
" Examr. P.W. Accts.

27/5/86

Cu

27/5/86

Entered in Recpt Register

Q. 19. 5. 86

No. 12?.8 [illegible] Pulicat 20th July 1886

(19)

A.W.

The transfer of the head quarters of the B.C. Divn to Ramapatam was sanctioned as a temporary arrangement only. It entails an additional subdivisional allowance - and as it is likely to lead to the accounts being still further delayed it is proposed to ask S.E. II. whether headquarters may not be retransferred to Pulicat.

J.B.
16.8.6.

17.8.86

Memo.

With reference to his Endorsement No: 164. B.C. dated 7.8.86, the Supg Engr II C is requested to report whether there is any reasonable objection to the headquarters of the B. Canal Divn being retransferred to Pulicat.

2. G.O. No: 1334. W. d 27.5.86 sanctioned their temporary transfer to Ramapatam, on the strong recommendation of the then Supg Engr. It is doubtful however whether

R. No. 63

(19)

the change would have been sanctioned had it not been carried out in anticipation of sanction. ([illegible] note here)

3. The submission of Divisional accts by due date is a matter of importance; and as the accounts are delayed by reason of the headquarters of the Division being at Ramapatam, it appears advisable to at once retransfer them to Pulicat.

4. An early reply is requested.

W
19.8.86

Memo

If approved, this memo might be sent to E. I. for counter-instructions before issue.

Cy
18.8.86

Yes. with advertence to his note dated 4.5.86 –

To E. I.

~~Dw~~
W

Cy
15.8.86

CB
17.8.86

a. 17.8.86

No. 1348 29th July 1886.

From,

The Executive Engineer,
Buckingham Canal Division

To,

The Superintending Engineer,
Second Circle.

Sir,

With reference to your Endorsement No. 73 G. L. dated 7th July 1886, I have the honor to inform you that the 21st of each month was fixed as the date on which my accounts should reach the Examiner's office vide G. O. No. 1111 W. dated 11th May 1885 while the Head quarters of the office was at Pulicat.

2. Two clear days are required for transmission by Post in the way from Ramapatam to Madras besides the date of posting at the former and arrival at the latter stations. I therefore request that 2 more days may be allowed for the submission of the accounts as long as the Head Quarters of this office remains at Ramapatam.

The possible distance that I may be from Head Quarters as referred to in para 6 of this office No. 152 dated 17th April 1885 has now been increased by 125 miles the distance between Pulicat and Ramapatam.

I have etc.,

(signed) F. J. Wilson,

Executive Engineer,

Buckingham Canal Dn.

No. 164 B.C.

Copy forwarded to the Examiner, P. W. Accounts with a request that two more days may be allowed if possible for the submission of the Accounts of this Division.

Supptg. Engineer's office,
2nd Circle,
7th August 1886.

Major R.E.
Offg. Superintending Engineer,
2nd Circle.

Compd. W

[illegible] 1334 W. 27.5.86
" 93 D. 6.5.86
" 74 D. 3.5.86
G.O. 4098 W. 24.2.86
" 1111 W. 11.5.85

Endorsement No 226 S.E2 dated 14th August 1886.

Forwarded to the Chief Engineer, P.W. Department, for orders with reference to this Office endorsement No 245 S.E5 dated 10th August 1886.

2. The original date fixed for the submission of the accounts from this Division, was the 18th. It was subsequently postponed to the 21st, and, taking the average for twelve months, the accounts were received three days late, or on 24th. It is now proposed the due date shall be further postponed to the 23rd. The experience of the past is evidence that the existing establishment has not been able to meet requirements in punctuality, and that instead of postponing the date of submission, extra establishment should be employed to enable the accounts to be submitted by the 20th at latest.

6240 sent to [illegible] on 13/8

J. C. Gurdon
Examiner P.W. Accts
Madras

Ord. 87/8. [illegible]

(19)

23 AUG 1886
ENCLOSURES
P.W. ACCOUNTS

P.W.C. No 6350

Recd: 16.8.86

No 2923C of 26-8-86

No 2923C of 26-8-86

P.W.D.

Memo:

To the Examr. P.W.A.

With reference to his Endorsement No 164 B.C. dated 7th August 1886, the Supg. Engineer ~~II Circle~~ is requested to report whether there is any reason why the headquarters of the Buckingham Canal Division should not be re-transferred to Pulicat.

2 G.O. No 1334 W. of 27th May 1886 sanctioned the temporary transfer to Ramapatam, on the strong recommendation of the then Supg. Engineer; ~~It is doubtful however whether the change would have been sanctioned had it not been carried out in anticipation of sanction. The head quarters of the Division was moreover fixed at Ramapatam as a temporary arrangement,~~ the restriction of grant ~~being~~ having led to the principal

works in progress being near that station. ~~It~~ On general grounds it is much more convenient ~~to have~~ that the Head quarters should be at Pulicat; and the grant having been increased ~~there seems to be no reason why Ramapatam should continue to be head quarters.~~ the only argument in favour of the temporary transfer to Ramapatam has disappeared.

3 The submission of Divisional accounts by due date is a matter of importance; and as the accounts are delayed by reason of the head quarters of the Division being at Ramapatam, it appears advisable to at once retransfer them to Pulicat.

4 ~~An~~ A very early reply is requested.

24.8.86

EW

R-26-8-86

No 2923C of 26-8-86

M. 28.6

To the Supdg Engineer
II Circle.

Despd
26/8/86

No 7/Camp

Supdg Engrs Office
Camp Madras
Augt 28th/86

To the Chief Engr
P.W. Department

From the Supdg Engr
2nd Circle.

Sir

With reference to your No 2723C. of the 26th August - 1886.

I have the honor to inform you that I see no reason why the Buckingham Canal Division Office should not now be removed back again to Pulicat — in fact, I requested Lt. Wilson some few days back, to make arrangements to do so —

I have the honor to be
Sir
Your most Obedient Servant

Major M.E.

Sup. Engr. —

K. No. 63

No 2923 C. 26.8.86
B. No 1334 W. 27.5.86
No 93 D. 6.5.86
" 74 D. 3.5.86
G.O. 498 W. 24.2.86
" 1111 W. 11.5.83

P.W.C. No 64...

(13)

Recd. 30.8.86

C. 31.8.86 R. 3.3.8.

No 2237 W

PUBLIC WORKS DEPARTMENT.

B/

PROCEEDINGS OF THE MADRAS GOVERNMENT.

7 September 86

READ the following

From the Exr. P.W.A. 226. d 24.8.86.
— " — S.E. 11. C. No: 3/Camp, d 28.8.86.

In G.O. No: 1334. W. d/ 27. May. 86, sanction was accorded to the temporary transfer of the headquarters of the Buckingham Canal Division from Pulicat to Ramapatam, the restriction of grant having led to the principal works in progress being near the latter station.

2. The date on which the accounts of the division are due at the

the office of the Exr.: P.W.A. is the 21st of each month; but owing to the head quarters of the Division being at Ramapatam, it has been found necessary to apply for an extension of the time allowed for the submission of the accounts.

3. The early submission of Divisional accounts is a matter of considerable importance; and as the only argument in favour of the temporary transfer of headquarters to Ramapatam has been removed by an increased grant, the Govt are pleased to direct that the headquarters of the Division be at once retransferred to Pulicat.

4. There will then be no reason why the accounts should not reach the Exr by the 21st of each month.

31/8/86

1.9.86

S.E. 11-C. ✓ ✓ Despd
Exr. P.W.A. 7/9/86

(13)

B. No 2237 W of 7-9-86.

BW 7/9

M 2.9

O.G. 157/8. Null 9/9

C. 31.8.86 R. 3.9.86

~~DW~~ W

C asks that in order to prevent delay in the submission of his accounts to the Accountant Genl:, he may be permitted to audit only a certain per centage of the work vouchers instead of examining them all as at present. I do not think that this can be sanctioned.

C. has been continually advocating increasing the Division Office establishments, in preference to increasing the time for the submission of accounts, and as his proposals have not been accepted, he now raises this question. I cannot see why C should not increase his own office if he finds he cannot get his work done in time. The extra men thus employed would be a clear charge against

accounts

K.W. No. 63

accounts which would be more satisfactory than having them employed as Clerks in the Division Offices.

C.S. 17/9/86

for D.W.
16/9/86

Note by D.W.

I am not prepared to accede to the proposition made by the E. I believe that, acting on the orders already issued, S.E.s are doing their best to ensure the punctual despatch of accounts, and without entering into the question of what amount of work can be performed daily by each auditor, I should say that if E is unable to submit his accounts in time the remedy seems to be to increase the number of men employed as auditors. If it is necessary that work vouchers should be audited, the audit should certainly be complete.

Draft accordingly.

22/9/86.

SAW

[Form No. I.]

N.B.—In any future communication on this subject, the number and date of this letter should be quoted.

No. 86 W

From
The EXAMINER,
PUBLIC WORKS ACCOUNTS,
Madras.

To
The Secretary to Government,
Public Works Department.

Madras, 10 September 1886.

Sir,

Adverting to the correspondence on the subject of the dates for submission of Divisional Accounts, ending with G. Os. Nos. 2225 W. and 2237 W. dated 6th. and 7th. September 1886, I have the honor to report that in consequence of the late dates fixed for the submission of Accounts, and the still later dates on which they are actually submitted, I find it difficult to maintain the same thorough audit as hitherto and to adhere at the same time to the date laid down in Code para 2407 for completion of audit, viz. the 15th. of the month; and I would propose, with the approval of the Government, to meet, at least partially, the requirements of punctuality in the submission of the Accounts of the Presidency to the Accountant General, in the only way which seems open to me, failing the remedy proposed by the Government of India in the concluding portion of para 3 of letter printed with G.O. No. 18 W. dated 6th. January 1885, viz by auditing only a certain per-centage of the works vouchers instead of as hitherto examining all vouchers submitted.

2. Under present arrangements one Division only is to

send in its Accounts on the 16th. ,three on the 19th. ,and all the others on dates varying from the 20th. to the 25th. and one Division so late as the 30th. Assuming that the Accounts are received punctually and complete on the prescribed dates and allowing eight working days to each auditor for each Division, an auditor beginning audit on the 20th. could not possibly complete the audit of his three Divisions by the 15th. of the following month. But as a matter of fact the Divisional Accounts are not as a rule received complete even by the revised dates. Thus, taking the Accounts for June, which is rather a favorable month, it is found that 21 out of the 35 Divisions were much behind time.

3. Hitherto it has been found practicable to keep nearly to time by booking the Accounts of a late Division after simply a rough preliminary audit, which means double work and unsatisfactory results; but that which has been allowed as an exception cannot be permitted to become the rule, as will be the case under the system of late dates.

4. I would solicit the favor of very early orders on this subject.

I have the honor to be,

Sir,

Your Most Obedient Servant.

J. C. Gordon

Examiner P. W. Accounts.

10.9

11/9

2225 xx 6.9.86.
2081 xx 18.8.86.
721 xx 23.3.85
18 xx 6.1.85
1560 xx 21.6.86.
858 xx 30.3.86.
718 xx 6.1.85.
2247 xx 12.9.84
2246
2237 xx 7.9.86.
1334 xx 27.5.86.
93 D. 6.5.86.
74 D 3.5.86.
498 xx 21.2.86.
1711 xx 11.5.85

B. No 2483 W d/24-9-86

B/

The Govt: are not prepared to accede to the pro=position made by the Exr: P.W. accts. It is believed that, acting on the orders already issued, Superintending Engineers are doing their best to ensure the punctual despatch of accounts, and, without entering into the question of the amount of work that can be performed daily by each auditor, the Govt: consider that if the Examiner is unable to submit his accounts in time the remedy should be to increase the number of auditors. If it is necessary that work vouchers should be audited, the audit should certainly be complete.

D.W.C
23/9/86

Ex: P.W. accts:

desp'd 24-9-86

23/9/86

P.W.C. No 7085

From,

The Examiner P. W. Accounts,
Madras.

To,

The Secretary to Government
P. W. Department.

No. 36 W

B. No 2483 W d/24-9-86.

Dated 10th September 1886.

Recd. 11

Dates of submission of Divisional Accounts. Asks for sanction to relax audit of work vouchers so as to meet the new dates permitted by the Govt.