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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P. W. DEPARTMENT

G.O. No. / B.P. No:	421 W	Press. / Mis.
Dated	22 . 2 . 1886	19 .

Not to be folded or roughly handled

421
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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, 11th February 1886, No. 118 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 Kistna Eastern division.

2. The remarks in paragraph 4, as summed up in clauses (b), (h), and (j), are specially brought to notice of the Superintending Engineer, as also those in paragraph 18.

3. The matter of paragraphs 5, 6 and 9 should be considered by the Chief Engineer for Irrigation in connection with G.O., No. 2950 W., dated 9th December 1885, and orders issued.

4. The Executive Engineer's attention is necessary to the remarks in paragraph 8; also to the incorrect charges to "land, kilns, &c.," noticed in paragraph 14; to code paragraphs 2283 A *et seq.* (standing order No. 62 of 1885) in regard to workshops transactions, and generally to the matters taken up by the Deputy Examiner.

ENCLOSURE.

NOTES of inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Kistna Eastern division, on the 21st, 22nd and 23rd January 1886.

Mr. J. D. Grant, the Executive Engineer, and Jaganathum Pantulu, the accountant, were present: The office was last examined on the 3rd and 4th February 1885 (see papers printed with G.O., No. 457 W., of 27th February 1885).

2. The three sub-divisional officers—Mr. C. A. Smith, Assistant Engineer, Head-quarters, Mr. J. Inglis, Assistant Engineer, Southern sub-division, and T. Subramaniah Iyer, Assistant Engineer, Northern sub-division, all have drawing accounts. The Superintending Engineer has an advance of Rs. 100 for his contingent expenditure.

	Rs.
The Head-quarters sub-divisional officer has two imprest-holders :—	
(1) P. Venkatasubhayya Chetty	800
(2) M. Aiyanna Naidu	200
The Southern sub-divisional officer has one—	
Mír Ṣadr-ud-dín Ṣáhib	300
The Northern sub-divisional officer has one—	
R. V. Narayana Iyer	200

Mr. U. N. Joyce, supervisor, has an imprest of Rs. 50.

3. The balance of the Executive Engineer's drawing account on the 31st December 1885 was proved correct. The imprest accounts for several months were examined and found in order, but the accountant's initial on vouchers in token of audit should be in ink and dated.

The cash-book vouchers should also bear evidence of regular systematic audit by the accountant. Cheque No. 23809/18, drawn on 2nd November 1885, in favor of the delta superintendent for payment of the staff at Kunkipadu lock for October 1885, was not cashed on the 31st December 1885, though the men's acquittances are said to have been sent to the Examiner with November's accounts. The Head-quarters sub-divisional officer has habitually omitted to submit measurement sheets with bills, the Executive Engineer's calls in this respect having been overlooked. Duplicate cash vouchers for back months were not quickly produced. Cheque books were in order.

4. The accounts of works for August and September, as well as a few here and there for other months, were overhauled, and the following points noted:—

(a) *New workshops buildings at Bezváda.*—Payment of Rs. 268-4-5 on 19th December 1885 to a petty contractor per voucher No. 87. No measurement sheet or book available. Part IV of work abstract for August 1885 not signed by sub-divisional officer or any one. Ten-day reports for the entire month of December 1885 received on the 9th January 1886; no ten-day reports for January 1886 yet received.

(b) *Clearing main canal at Bezváda.*—Payment on 17th July 1885 to contractor for work said to have been measured on 4th, 5th, 9th and 10th June 1885, Rs. 664-11-4. Measurements should appear as "work done" in the accounts of the month in which measured, and payment should follow measurements as quickly as possible. In the above case no measurement sheet or book available in the Executive Engineer's office.

(c) *Constructing quarters and office for Superintending Engineer, Bezváda.*—Payment to a native petty contractor (name not stated in English) per voucher No. 107 of January 1886, Rs 983-2-7; also previous payment, Rs. 6,174-13-7, in August 1885. No measurements on record in the Executive Engineer's office. Expenditure on a tennis ground for the above building, to the end of December 1885, had reached Rs. 207-11-5, not contemplated in the estimate.

(d) *Excavating and widening Ryves canal.*—No measurements on record in Executive Engineer's office for Rs. 1,973-6-3 paid up to August 1885.

(e) *Alterations and additions to Collector's cutcherry at Masulipatam.*—Total outlay, Rs. 32,837-15-8. Work certified as measured by sub-divisional officer and checked by the Executive Engineer, but no measurements on record in Executive Engineer's office.

(f) *Manufacture of stone at Bezváda and Sitanagaram quarries.*—No ten-day reports for January yet received. Ten-day reports appear to be usually sent up *monthly*; Rs. 97-5-4 paid in January 1886 for dressing cut-stone, no measurements on record apparently.

(g) The lateness of ten-day reports noticed in paragraph 10 of last inspection notes, also at previous inspections, is not yet remedied. It would be well to note on these documents the date they were received in the Executive Engineer's office.

(h) Measurements should be recorded in the Executive Engineer's office. Full directions regarding the contents and method of measurement books are to be found on the back of form M. 19 as modified by standing order No. 158 of 1885, also on the inside of the covers of measurement books. It is especially essential that each measurement should be inked in and signed the same day as made.

(j) Payments to contractors are invariably made by sub-divisional officers (see code paragraph 1629). The Executive Engineer's (or the sub-divisional officer's) order to *pay*, with the amount and the words "by cheque" or "by cash," is considered desirable on every bill, though the mere signature of the officer of course fixes the responsibility. Bills for materials should bear unmistakable evidence that the materials have actually been received in good order by the individual responsible for them.

(k) Part I of work abstracts should not be posted from cash-book vouchers or the like, but should be a record of work done as per ten-day reports and measurement sheets, quite regardless of payments (code paragraph 2259).

(l) Work abstracts, subject to the above remarks, are neatly and carefully prepared by a clerk, M. Ramasawmy, a promising man. The register of works now requires verification and signature of each account in it by the Executive Engineer.

5. There is a fleet of punts, 49 in number, the original cost of which is debited to tools and plant. The cost of maintaining the punts is also so chargeable.

The cost of working, however, has been debited to *deposits* pending distribution to works on which the punts are engaged (in carrying stone, &c.). A time book is kept by the anicut superintendent, who also keeps a register of materials supplied to each sub-division, from which register debit schedules are prepared monthly and submitted to the Executive Engineer, who calls on the parties debited to verify and allocate the charges to works. Hence debit to works by credit to deposits for punt-hire, but the deposit account is unsuited for this purpose; the miscellaneous advance account should now be used instead.

6. Works are debited on the above account at 6 pies per cubic foot of stuff carried, and other divisions are charged 8 annas a day per punt supplied, the result being that from July to December 1885 the debits to deposits were Rs. 2,579, the debit to works or divisions Rs. 4,432, and profit Rs. 1,853. Such profit, so long as the rates are [illegible] market rates, should be credited to revenue.

7. In order to check whether or how far code paragraphs 1605 and 1606 are followed, it is desirable that a register of accepted tenders should be maintained.

8. The accountant should be very prompt in posting up the office code with all standing orders received, and he cannot be too careful to mark the effect of every such standing order immediately it comes to the office. From standing order No. 43 of 1885 inclusive, no corrections had been made in the code and the accountant was unaware of such important standing orders as 62, 146, and 158 of 1885. The first, creating code paragraphs 2283 A to 2283 E, will need careful attention in this division.

9. The Executive Engineer inquired regarding the proper accounting for charges and receipts of the new printing press in this division to be used for the entire circle,* and it was explained that the first cost of the press being debited to tools and plant, all subsequent expenses should be charged to establishment contingencies, the receipts being credited to revenue.

* There was already a printing press at Guntúr apparently capable of doing all the work required.

10. The stock of this division on the 31st December 1885 comprised items aggregating Rs. 63,571-4-5. This includes Rs. 12,736-0-5 at debit of workshop manufactures and Rs. 5,898-12-3 at debit of *land, kilns*, on that date. For outlay on workshop manufacture there should be no balance at the close of the financial year (see code paragraph 2283 E) for the balance regarding land, kilns, there is a separate sanctioned estimate (see G.O., No 2101 W., of 25th August 1884). The sanctioned limit to stock balances in this division is Rs 60,000. The entire stock was counted by the Head-quarters sub-divisional officer in October 1885, and duly valued; the result as compared with the books being—

	Rs.	A.	P.
Increases in quantity and value aggregating	307	10	9
Decreases	147	1	3
Net increase or value in excess of book value	160	9	6

which is being applied to increase the rate of first-class teak timber, under the Superintending Engineer's orders; but the differences respecting several items cannot be regarded as too trifling for the adjustment ordered in code paragraph 2227 and on the backs of forms M 79 and 80.

11. The monthly abstracts of stock receipts and issues require more care in preparation. Corrections should invariably be acknowledged by the author and dated. The abstract of receipts for September 1885 did not quite agree with the stock abstract book, though another rough statement in pencil, without any signature or initial, but with many corrections and recorrections, appeared to agree with that book. In the total receipts of stock in part III of the stock abstract book there was an error in addition.

12. The office copy of the half-yearly register of stock was also untidy and unsigned.

13. The rate recovered for stone sold to one Kázim Khán in September 1885 should have been the stock rate *plus* 25 per cent. for tools and plant and establishment charges, as should the rate regarding other manufactured stock sold to another party in the same month, instead of the mere stock rate. There are several instances of sale of fuse to outsiders, too, to which the same remark applies, and it should be borne in mind that the rules require *previous*, and not after, sanction by the Superintending Engineer to sales of stock.

When stock thus sold has not been manufactured, 3 per cent. need only be added, subject to the Superintending Engineer's orders of course.

14. The present stone manufacture in this division dates from 1st April 1885 (see G.O., No. 1080 W., of 8th May 1885). The entire debits and credits from the above date were gone through, including the credits to *land, kilns*, which, up to the 31st December 1885, amounted to Rs. 760. The net decrease to the land, kilns balance for the above period was Rs. 497; the total debits to manufacture Rs. 16,991, and the credits (outturn) Rs. 17,056; the result being a very small *minus* balance Rs. 65. The accounts are in order, except that labor, grease, oil, chalk, ropes, &c., for working tramways, would be more correctly charged to "manufactures" direct, under *general charges*, than, as at present, to "land, kilns," which is intended as an account of outlay not appertaining to any particular year or season. The rate of outturn of manufacture and that of credits to land, kilns, is properly arranged. Each account of manufactures, as well as of land, kilns, in the register of works, has now to be verified monthly by the Executive Engineer (G.O., No. 2650 W., of 7th November 1885).

15. The tools and plant accounts were not neat enough, and iron punt No. 59, on which Rs. 256 was spent in September 1885 in completion of repairs, does not appear on the tools and plant balance return for that month.

16. The *block* and *plant* of the *workshops* in this division have been charged off to the project, the former under I. (i) K. Buildings, the latter under Tools and Plant. There is a new workshop main building in course of erection.

About 200 men are employed daily, the roll being called morning and evening. The payment is by the month; there are no unpaid wages. The acquittance given is sufficient; the muster roll total was compared with the total of labor allocated in the time sheet daily, the result being satisfactory. General charges consist of tolerably fair items; *steam*, however, is perhaps capable of more simple allocation than at present, as was explained, some modification of the State Railway workshops system being, in the Executive Engineer's opinion, practicable. The actual outlay on jobs for the public service is charged 7½ per cent., that on those for private parties only 10 per cent., to cover general charges. The sawing accounts are in order. There is no separate cash balance with the workshops supervisor, the Headquarters sub-divisional officer making all payments. The workshop supervisor is authorised to indent for stores from stock. Private parties ordering jobs do not always deposit cash, which is against rule, and which renders the divisional officer personally responsible for recovery. It was stated that there are no items in dispute, nor bad or doubtful debts; the clerk in charge of the workshops accounts, G. Seeteram Iyer, is smart and experienced. His accounts are never brought under examination by the divisional accountant, who only deals with the outturn statement rendered to the divisional office monthly.

17. The miscellaneous advance and deposit accounts contain nothing noteworthy.

18. The monthly return (M. 41) of buildings rented and available does not include the Executive Engineer's office, which is a Government building. There is a house on Orr's hill purchased some time ago by Government for Rs. 4,000 for the Head Assistant to the Collector's residence. This building is described by the Executive Engineer as uninhabitable for want of repair. The post office and telegraph office are both used partly as residences, for which no rent is received in this department.

19. The budget registers are in order.

20. The rate-book contains rates dated March 1885, which, the Executive Engineer said, need no revision at present.

21. The accounts work of this division is heavy, and the accountant is evidently doing his best and has trained the clerks under him.

ORDER.—dated 22nd February 1886, No. 421 W., Public Works.

Communicated to the Superintending Engineer, II Circle, for the information and guidance of the Executive Engineer, Kistna Eastern division, whose special attention will be directed to paragraph 4 of the Examiner's letter.

2. The attention of the Superintending Engineer is drawn to paragraphs 4 and 18 of the notes; and paragraphs 5, 6, and 9 will be referred to the Chief Engineer for Irrigation in connection with G.O., No. 2950 W., dated 9th December 1885.

(True Extract.)

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

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

Enl. E. Fernandez.
Spare Copies

421
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GENERAL.
ACCOUNT.

Govt. of {1886} Madras.

PUBLIC WORKS.

Dated February, 22nd.

Recd.

Encl.

G.O., 22nd Feb. 1886, No. 421 W.

FEBRUARY.

Notes of Inspection

Orders on —, submitted by the Examiner, Public Works Accounts, of the office of the Kistna Eastern division.

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GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account

READ—the following papers:—

From Captain C. C. RAWSON, R.E., Executive Engineer in charge, Eastern Division, Godávari, to the Superintending Engineer, I Circle, dated Dowlaishweram, 6th February 1885, No. 715.

With reference to your No. 365 G.L., dated 16th January 1885, I have the honor to report that, in my opinion, the proposed change in the system of accounts will not relieve Executive Engineers in the slightest degree of any work, and will increase their responsibility to a very great extent indeed.

2. With reference to paragraph 6 of the proposed draft, I cannot imagine how the Executive Engineer is to verify the office copy of the cash balance statement which was made in his absence by any examination on a subsequent day.

3. The whole idea of the order appears to be that accounts are to be sent away from an Executive Engineer's office without bearing his signature, and if they are not correct, the Executive Engineer is to be held responsible.

4. Paragraph 11 of the draft order appears to have the proposed system optional. I should certainly prefer the old system.

From Captain A. R. F. DORWARD, R.E., Executive Engineer, Rushikulya Division, to the Superintending Engineer, I Circle, dated Berhampore, 18th February 1885, No. 907.

With reference to your endorsement, No. 365 G.L., dated 16th ultimo, on G.O., dated 23rd December 1884, No. 3151 W., I have the honor to state that I consider an Executive Engineer, while held strictly responsible for the correctness of his primary accounts, should have nothing whatever to do with compilation.

2. Without sacrificing the actual interests of his works to accounts it seems to me impossible for an Executive Engineer to be at head-quarters at the beginning of each month and also at the time of despatch of the Examiner's accounts. I had no idea that an Executive Engineer was required to be at head-quarters at such time as stated in paragraph 2 of the Government of India resolution embodied in the Government order under reference; but if, as he frequently must do, he signs the Examiner's accounts in camp, the absurdity of the numerous certificates referring to careful personal examination of office records, &c., having been made is apparent. One must either delay the despatch of accounts or treat those certificates as mere matters of form.

3. An Engineer's examination of primary accounts can never be satisfactory till the number of them is very considerably reduced. The result of the ten-day system is that in each month three enormous bundles of vouchers, daily reports, &c., are received by him from each of his subordinates, and a careful personal examination of all these bundles is an absolute impossibility unless other still more important work

be neglected. A committee of selected Executive Engineers would have no difficulty whatever in simplifying and reducing the number of these initial accounts and in introducing a system which would furnish the Examiner and divisional officers with all the information they require, and, at the same time, allow of sub-divisional officers and subordinates giving much more of their time to actual inspection of work than they are able to do at present.

From the Superintending Engineer, I Circle, to the Chief Engineer, Public Works Department, dated Dowlaishweram, 26th March 1885, No. 479 G.L.

With reference to G.O. No. 3151 W., dated 23rd December 1884, regarding the responsibility of Executive Engineers in connection with divisional accounts and returns, I have the honor to state that, under the proposed rules, it would appear that the responsibility of Executive Engineers would remain exactly the same as now exists, and therefore I am of opinion that the present system of accounts should be maintained.

No. 907, dated 18th February 1885, from Rushikulya division officer.
No. 715, dated 6th February 1885, from the Executive Engineer, Eastern division, Godávari.

2. I submit, herewith, copies of letters, as per margin from the Executive Engineers, Rushikulya and Godávari Eastern divisions, expressing their opinions on the proposed rules.

From Captain C. B. HENDERSON, R.E., Executive Engineer of Nellore, to the Superintending Engineer, II Circle, dated 25th January 1885, No. 45 A.

In reply to your endorsement, No. 325 G.L., of 17th instant, on G.O., of 23rd December 1884, No. 3151 W., I have the honor to give the following opinions.

2. In this division I have never considered myself bound to be at head-quarters on certain dates either to count the cash balance or sign the monthly accounts; if I am likely to be absent at the end of the month, I count my cash before departure, and I make no more cash disbursements until my return. My monthly accounts are forwarded to me by post for signature when I am in camp.

3. I think it is quite impossible to properly carry on the inspection work of a division like this, unless one is free to be away for six weeks at a time from head-quarters, and any rules to the effect that an Executive Engineer must be at his head-quarters on certain dates interfere directly with the most important duty of that officer.

4. The suggested alterations will, I fear, give very little relief to an Executive Engineer; they will of course save him the three or four hours required once a month for signing the monthly accounts, and as the accounts will always be sent to the Examiner direct from head-quarters, they will often reach him three or four days sooner, or that extra time will be available for their compilation. This is absolutely all the benefit I can see we shall derive if the alterations are made.

5. On the other hand, I see the following objections. The register of works is written up generally by the 15th of the month, and it must be signed by the Executive Engineer before the end of the month; to do this he must arrange to be in head-quarters between the 15th and end of the month, and I have already stated that I strongly object to being thus tied down; or the register of works must be sent to the Executive Engineer when he is in camp. I find that the two volumes now in use here weigh 16 lb., and they would soon be knocked to pieces if sent often by banghy post, while it is of great importance that they should never be taken out of the division office, for their loss would be a very serious matter.

6. In the same way there is a difficulty about signing the day-books (work abstracts) before the end of the month in this division. On an average they, with vouchers, weigh 12 lb., and in some months they may well weigh as much as 20 lb.

7. I do not see how the accountant can prepare statements of objectionable items which have to accompany the accounts; in these statements explanations have to be given which the accountant is certainly not in a position to give; these statements must, therefore, be signed by the Executive Engineer and forwarded subsequently to the Examiner.

8. On an average there are 90 separate work abstracts to be prepared each month in this division; each abstract has a note to the following effect:—

"Here the Executive Engineer must enter if the work has been examined, materials counted and measurements checked by him with any remarks that appear called for."

I need hardly state that I never have time to do more than glance through and initial each abstract.

9. In each month I am supposed to carefully scrutinise, and, after satisfying myself that they are *bonâ fide*, initial from four to five hundred vouchers, I have to treat about a hundred ten-day reports in the same way. My examination of these accounts has necessarily to be done in as short a time as possible.

10. On the whole, I think that the suggested alterations will rather increase the work of an Executive Engineer, and, by forcing him to be at head-quarters to sign registers of works, they are directly opposed to the proper execution of his duty. You have recently had practical experience of the difficulties I may meet with in reaching head-quarters.

11. The only remedy I can see is to extend the contract system, and to do this we must be prepared to raise the rates 50 per cent. My works are small and scattered, and it is not worth-while for a responsible, honest contractor with capital to carry them out without a considerable margin for profit. At present I do all masonry works departmentally for economy, and the result is that the accounts are swollen to crushing dimensions.

From J. D. GRANT, Esq., Executive Engineer, Kistna Eastern Division, to the Superintending Engineer, II Circle, dated 10th February 1885, No. 4559 A.

In reply to your endorsement, No. 325 G.L., of 17th January 1885, on G.O., No. 3151 W., of 23rd December 1884, I have the honor to state that, so far as it goes, I think the proposed alteration an improvement.

2. I am, however, somewhat doubtful of the possibility of giving the certificate required in paragraph 11 of the enclosure to the Government order.

From J. W. RUNDALL, Esq., Superintending Engineer, II Circle, to the Chief Engineer, Public Works Department, dated Masulipatam, 12th February 1885, No. 374 G.L.

I have the honor, with reference to G.O. No. 3151 W., of the 23rd December 1884, to forward, as requested, the opinion of two Executive Engineers in this circle regarding the proposals contained in the draft resolution of the Government of India, regarding the responsibility of Executive Engineers in connection with divisional accounts.

2. Mr. Grant considers the proposal an improvement, but doubts whether the certificate required can be given.

3. Captain Henderson, R.E., considers that the proposal will not save him much work, but will enable the accounts to reach the Examiner's office somewhat sooner.

4. I think, however, that Captain Henderson has misunderstood the certificate. I do not suppose it can be intended that the Executive Engineer is invariably to sign the register of works between the 15th and the end of the month. If the rule were that when at head-quarters the Executive Engineer scrutinised and signed those of the accounts specified at the foot of the certificate, which had been brought up to date and reported the date on which this was done, it ought to be sufficient. It might

of course occur that an Executive Engineer was not able to go through the register of works, &c., in the month succeeding that to which they related, as, for instance, in case of his being obliged to go out before the accountant had compiled them.

5. All therefore that seems to me to be necessary is that each Executive Engineer should certify once a month up to what date the initial accounts, for works and manufacture, &c., had been scrutinised by him.

6. It is of course out of the question that registers of works should be sent out to the Executive Engineer.

7. As regards the list of objectionable items statements, it seems to me that, if the Executive Engineer is absent from head-quarters at the time this has been prepared by the accountant, it must be sent to the Executive Engineer and forwarded to the Examiner after the Executive Engineer has given his explanations. Frequently, therefore, this statement would not be received with the accounts. If promptly sent up, I conclude this procedure might be admitted.

8. It ought to be an advantage if the Executive Engineer is relieved of all responsibility for the *compilation* of accounts, and if his duty were confined to furnishing the accountant with the initial accounts and vouchers.

9. At present I have no doubt that the complete inspection of works is sacrificed sometimes to the necessity for returning to head-quarters to sign the monthly accounts.

10. If the procedure contemplated be modified as suggested in paragraph 5 above, Executive Engineers would, I think, be to some extent relieved, and left more free for the important duty of inspection in distant parts of their charges.

From Captain A. W. SMART, R.E., Executive Engineer, Kurnool Canal Division, to the Superintending Engineer, III Circle, dated 9th February 1885, No. 46 S.E. III.

With reference to your endorsement, No. 2064, dated 21st January 1885, on G.O. No. 3151 W., dated 23rd December 1884, I have the honor to state that I think that the following documents may be signed and more closely examined than the other forms of accounts by the Executive Engineer:—

Cash account current.
Stock do.
Divisional and sub-divisional receipts and issues of stocks.
Each "work" in the registers of work and manufacture.
Schedule of all suspense accounts.

2. The day-books, which should be closely scrutinised by sub-division officers, cannot be properly examined by the Executive Engineer unless actually on the work. I think it will be sufficient if these books are initialled by the Executive Engineer, sub-divisional officers being held responsible for their accuracy. Return of buildings available for rent may be left to the accountant, as the rents are generally fixed and cannot be altered by the Executive Engineer. He may, if thought necessary, initial the return.

3. I see no necessity for the form of certificate proposed; the signature of the Executive Engineer should be considered sufficient. I do not believe that certificates of the kind in any way insure a more careful examination of accounts or other documents than the simple signatures of the officers concerned.

From J. C. JOHNSTON, Esq., Executive Engineer, Cuddapah Division, to the Superintending Engineer, III Circle, dated 31st January 1885, No. 1976.

With reference to your endorsement, No. 2064, dated 21st January 1885, on G.O. No. 3151 W., dated 23rd December 1884, I have the honor to report that I suffer no inconvenience from the present state of things. I sign every voucher and carefully

check the totals of the cash-book before I initial the pages. When the importance of the works I have to inspect sometimes calls me away from head-quarters just when the monthly accounts are ready, the accounts are delayed, as they have to come up to me for signature before despatch.

2. With a view to avoid delay, I would gladly agree to the proposal of the Government of India to authorise the accountant to sign for the Executive Engineer whenever the circumstances of the Executive Engineer's absence are such that the accounts cannot be signed by him in time for despatch.

From Lieutenant-Colonel H. M. VIBART, R.E., Superintending Engineer, III Circle, to the Chief Engineer, Public Works Department, dated Bellary, 19th February 1885, No. 2323.

With reference to G.O. No. 3151 W., dated 23rd December 1884, I have the honor to submit copies of reports of Executive Engineers, Kurnool Canal and Cuddapah divisions, on the procedure proposed by the Government of India regarding the responsibility of Executive Engineers in connection with the divisional accounts, and to state that I agree with Captain Smart and also with Mr. Johnston that during the Executive Engineer's absence from head-quarters the accounts may be forwarded by the accountant, signed by him "By order."

2. The proposed system will no doubt enable Executive Engineers to devote more time to their legitimate duties.

3. I agree with Captain Smart also as regards the certificate, which I consider unnecessary.

From Captain O. V. BODDY, R.E., Executive Engineer, Barur Project Division, to the Superintending Engineer, IV Circle, dated 20th February 1885, No. 236 S.E.

With reference to your endorsement No. 11 C., on G.O. No. 3151 W., of 23rd December 1884, I have the honor to state that I consider the proposal contained in the draft resolution of the Government of India, if carried into effect, will be productive of good, and the freer an Executive Engineer is from the labor of accounts, the greater will be his efficiency.

2. In paragraphs 1 and 2 of the resolution it is pointed out that the presence of the Executive Engineer is necessary at head-quarters at two periods during the month. At the commencement to certify to the cash balance statement, and at a later date to examine and sign accounts.

3. As pointed out in paragraph 6, there is no necessity that the Executive Engineer should be present for the first of these operations. The cash balance being verified at least once a fortnight, it would be sufficient if the office copy of the monthly cash balance statement were verified at the first opportunity. This verification could only extend to totals, and not to amounts of different descriptions of coin. Further, in some divisions, Bellary for instance, the absence of the Executive Engineer from head-quarters might extend to more than a month. In these extended divisions the amount of cash balance is generally trifling, and the accuracy of the balance could safely be left to the head clerk, who would probably act as cashier.

4. With examination of accounts it is different. The accounts can be sent into camp for signature, but then the examination can be only superficial and mistakes are sure to occur. Therefore it is necessary that the Executive Engineer should be at head-quarters to sign the divisional accounts, say, on the 18th of each month, and it is with reference to this date that he must calculate his movements and arrange for the inspection of his works. An arrangement that could free him from this incubus would be welcome.

5. The principal duties of an Executive Engineer are to see that his works are carried out properly and that they do not exceed the estimated sanctioned cost, and it

is with the accounts that show what the items of his works are costing that he is primarily interested.

6. Paragraph 7 of the resolution enumerates these documents and some others which it is thought advisable the Executive Engineer should now particularly examine.

7. I consider that the Executive Engineer should be responsible for the primary accounts, but for the mechanical labor of compiling these accounts and entering them into the various documents considered necessary by the accounts branch, that branch should be responsible.

From Lieutenant-Colonel ROSS THOMPSON, R.E., Executive Engineer, West Coast Division, to the Superintending Engineer, IV Circle, dated Calicut, 27th February 1885, No. 100.

With reference to your endorsement, No. 11 C., on G.O., dated 23rd December 1884, No. 3151 W., I have the honor to state that, in my opinion, Executive Engineers should be relieved, as far as possible, of all trouble and responsibility in the matter of accounts which may tie them down to head-quarters.

2. The primary documents they must, of course, be responsible for; but these should not necessitate returning at stated times to head-quarters.

3. In large divisions, containing works scattered about at wide intervals, Executive Engineers have quite enough to do in inspecting works and arranging for their being properly carried out.

4. When Executive Engineers see that sanctioned designs are faithfully executed, that money and stores are correctly and economically expended, and that such expenditure is properly allocated, they have not much time left for other things, and may well be relieved of the further manipulation and compilation of returns required by the accounts department.

5. The proposals of the Government of India, as I read them, tend to give Executive Engineers more freedom to look after their own true (viz., engineering) duties, and so far I think their proposals are good.

From Colonel J. BEATTY, R.E., Superintending Engineer, IV Circle, to the Chief Engineer, Public Works Department, dated Coimbatore, 5th March 1885, No. 111 E.W.

I have the honor to report that the changes proposed in the papers printed with G.O. No. 3151 W., of 23rd December, appear to me unobjectionable and such as would give the Executive Engineer more time for attending to his duties in connection with the inspection of works.

2. I send the opinions of Lieutenant-Colonel Ross Thompson and Captain Boddy. Captain Romilly has suggested that the Executive Engineer should sign the schedules of receipts and expenditure.

From Colonel H. L. PRENDERGAST, R.E., Superintending Engineer, V Circle, to the Chief Engineer, Public Works Department, dated Chepák, 16th February 1885, No. 4283.

With reference to G.O. No. 3151 W., dated the 23rd December 1884, I have the honor to report that the Executive Engineers of Chingleput and South Arcot recommend the proposed modification of the system of dealing with the divisional accounts.

2. I do not myself accept the procedure contemplated. I am of opinion that there is no necessity for the Executive Engineer to be present at his head-quarters at the commencement of the month in order that he may certify to the count of cash as entered in the cash balance statement.

When a cashier or accountant has the key of the cash-chest, it is, I consider, immaterial when the Executive Engineer verifies the accuracy of the cash balance.

I see no advantage in having the cash balance "verified at least once a fortnight, and if possible more frequently." The cash in hand usually consists of a mere nominal sum. From an accounts point of view it would probably be correct to have the balance checked every day; but practically, as the executive department is constituted, this is impossible, and I consider that the officer's check once in a month, on an uncertain date, is quite sufficient.

3. I do not approve of the proposal that the accounts should be signed by the accountant "By order;" if the accountant is to be allowed to sign the accounts, I would have him sign them plainly as accountant, and when the Executive Engineer sends the certificate in form A, I do not understand why he should enter in his own handwriting the documents which he has examined and signed. When an officer certifies that he has signed certain specified papers, the certificate has no additional value from the officer's transcribing the headings of the forms.

It is shown that the Executive Engineer is hampered by the multiplicity of the accounts, and rather than order him to write out the body of the certificate form A, I would give him the list of documents printed in that form.

From J. C. LARMINIE, Esq., Executive Engineer, Tinnevelly Division, to the Superintending Engineer, VI Circle, dated Srívilliputur, 26th January 1885, No. 1993.

With reference to your endorsement, No. 1590 T.J., of 15th instant, I have the honor to offer the following remarks with reference to the Government order therewith communicated.

The idea is to fix the responsibility of Executive Engineers with reference to the accuracy of their accounts by some means less irksome to them than the present system.

2. I do not think the proposed changes will make any appreciable difference. For my own part, I have never made a point of being at head-quarters, either to count the cash balance or to sign the monthly accounts; the latter can always be sent to camp for signature; of course this process may delay them a few days, but I am not aware of any rule requiring a division officer to be at head-quarters for despatch of the monthly accounts.

3. Great stress seems to be laid on the counting of the cash balance. Seeing that usually it never exceeds a few rupees, I do not attach much importance to the period of the month actual count is made.

4. I would submit that, under the present system, it is quite impossible to fix responsibility on division officers for the accuracy of their accounts, *excepting that of their cash-books*, which forms the basis of all the others.

5. It is quite impossible to combine the duties of Executive Engineer and those of an accountant; to verify the accounts in a manner worth the name would take so much time that *bonâ fide* professional work must suffer. As it is, a very large portion of Executive Engineer's time is occupied in correspondence and routine work to such an extent, that when any special design or estimate is called for, requiring personal thought and consideration, it is by no means easy to find time for the purpose.

6. Even were Executive Engineers to verify the correctness of their accounts, I doubt if any great advantage would thereby be gained, for although perhaps the fact is not quite recognised, still it is tacitly understood that the divisional head accountants are directly responsible to the Examiner for the general accuracy of their accounts.

7. Generally, of course, an Executive Engineer is responsible for expenditure incurred in his division, and in one like this, where none of the works are large, where they are carried out on contract and where no stock is kept, allocation of expenditure to proper sub-heads is a simple matter. Similarly, in the case of one

large work (*e.g.*, Cauvery and Vennár regulators) an Executive Engineer may well be expected to exactly regulate allocation of expenditure; but take the case of a division, with which you are acquainted, the Godávari Eastern, and regarding which no one who has not held actual charge can form any idea of the abnormal amount of routine to be got through (and the amount of this kind of work is far heavier now than when you held charge). How, I would ask, is it possible for any one man to check the piles of work abstracts and other papers, which, in addition to heavy out-door and other office work, has month by month to be got through. All he can do is to exercise a general supervision and see that the system on which the various charges are made for stock and other expenditure is properly worked.

8. There are, no doubt, instances in which the proposed change regarding the despatch of the accounts and their subsequent examination by the division officer will be an advantage, *e.g.*, again, Godávari Eastern division. The Executive Engineer might be absent at Dumagudem, where to send the accounts for signature might delay them ten days, and similarly for other remote divisions in the north of the presidency.

9. As to the extent of the responsibility to be fixed on the Executive Engineer by his subsequent examination of the accounts, I would urge that, under the present system of large scattered divisions or smaller ones with numerous works carried out departmentally, much in the way of check, with any regard to professional work, cannot be expected.

10. The chief end to be gained by the Executive Engineer going through the accounts is that he may know exactly how expenditure on the various works progresses, compared with estimates and allotments.

From W. HUGHES, Esq., Executive Engineer, Tanjore Division, to the Superintending Engineer, VI Circle, dated Shiyáli, 27th January 1885, No. 186.

As requested in your endorsement, No. 1590 T.J., dated 15th January 1885, I have the honor to offer the following remarks on the draft resolution proposed to be issued by the Government of India.

Where the rules laid down in the Madras Public Works Code are followed, the cash balances are rarely large, and are particularly small at the close of each month. There can, in this presidency, be no need, as far as I can see, for an Executive Engineer to be present at head-quarters at the commencement of each month in order to count the cash balance. Nor, in fact, is it required of him by the accounts branch. It is sufficient if he countersigns the cash balance statement with a note that the cash has been counted by the accountant, or whoever has charge of it. He has, however, to compare the treasury balances with the counterfoils of his cheque books, and with the returns received from subordinate disbursers and the treasury officers. All this can be done in camp, and the only inconvenience which the Executive Engineer's absence from head-quarters entails is that the cash balance statement may be sent to the Examiner somewhat later than it would otherwise be. It seems necessary, especially where the sub-division officers have credits at the treasuries and make payments to a large amount, that the Executive Engineer should examine the cash balance statement, at least before the 20th of each month when he submits his applications for letters of credit. It is advisable he should do so, when possible, immediately the statement is prepared, but there is not sufficient reason for allowing these accounts to interfere with his executive work. If the accounts branch insist on the punctual submission of the cash balance statement by the 5th of the each month, then it would be advisable to let the accountant send it in as soon as it is ready and that the Executive Engineer should check it subsequently; but if the submission of the statement can be postponed to the 10th as the latest date, there is no reason why it should not be examined and signed by the Executive Engineer.

2. In this presidency many of the divisions are large and the means of the locomotion slow. An officer has, therefore, to be absent from head-quarters frequently

for periods of more than a fortnight and the introduction of a rule—*vide* paragraph 6 of the resolution—that cash balances should be verified at least once a fortnight, would cause in many cases grave inconvenience.

3. It is necessary that the Executive Engineer should see that there are proper vouchers for all the disbursements made by himself or subordinates. He should be responsible for the correctness of all the initial accounts, but the accountant might be held in great measure responsible for the correctness of the compilations from these, and the monthly accounts might be sent to the Examiner with the vouchers alone, signed by the Executive Engineer, who might be allowed until the end of the month to examine all the rest. At present there is rarely time to examine the monthly accounts properly before despatch.

4. The only modifications I would propose in the draft resolution are (1) that the Executive Engineer should be required to examine his cash balance statement before submitting his application for credits, and that he should certify having done so when submitting the latter document; (2) that the rule requiring the verification of cash balances at least once a fortnight should be omitted.

From Lieutenant-Colonel H. R. MEAD, R.E., Superintending Engineer, VI Circle, to the Chief Engineer, Public Works Department, dated Trichinopoly, 15th February 1885, No. 1715 T.J.:—

With reference to G.O. No. 3151 W., dated 23rd December, I have the honor to forward, in original, the reports on the proposed resolution of the Government of India of two Executive Engineers, Mr. Hughes and Mr. Larminie, and to report that, in my opinion, too much stress has been laid on the Executive Engineer's signature to a mass of forms insisted on by the account department for which the accountant of the division is and must be responsible, and relieving the Executive Engineer of having to sign these papers (many of which might be with advantage done away with) will do good.

2. I have to point out that in Madras the Executive Engineers have not been in the habit of coming into their head-quarters on the 1st of each month to go through the form of counting their cash balance (generally a sum under Rs. 10), and when necessary Executive Engineers have their monthly accounts sent out to them to their camps for signature; this last of course occasionally delays the accounts a few days, but as a rule Executive Engineers prefer risking a censure on this account to neglecting what they consider their more important work.

3. The only modification I would propose in the draft resolution is—

(1) *Paragraph* 6.—Cash balances to be verified once a month by the Executive Engineer at any convenient date.

(2) The list of documents to be imperatively signed by the Executive Engineer in the certificate to be printed, there can be no advantage in insisting on the Executive Engineer writing out this list in his own handwriting.

4. In conclusion I have to point out that I fear the proposed resolution will give but little relief to Executive Engineers and do but little as regards fixing responsibility.

From Lieutenant-Colonel J. PENNYCUICK, R.E., Superintendent of Works, Tank Maintenance Scheme, to the Chief Engineer, Public Works Department, dated Chepâk, 14th April 1885, No. 771.

With reference to G.O. No. 3151 W., of 23rd December last, I have the honor to state that the procedure therewith detailed will certainly be a step in the right direction, and as such will probably be welcomed by all executive officers.

2. It is, however, only a very small step in the direction of the grand *desideratum* of entirely relieving Executive Engineers of the compilation of the mass of statistics, miscalled "accounts," which are at present prepared in the divisional offices.

3. The only accounts which an Executive Engineer need keep or be concerned with are his cash account, stock account and contractors' ledger, besides, of course, the register of works which is not an account at all.

4. All the other so-called accounts are compilations, abstacts or extracts from those, and may just as well be compiled in the Examiner's office as in the Executive Engineer's.

5. If it be desirable, to save the transit of papers backwards and forwards, that these abstracts and compilations should be made in the Executive Engineer's office, there is no objection thereto; but the work should be done by the accountant as the Examiner's subordinate, and not as the Executive Engineer's.

6. The former need be in no way subordinate to the latter, and should, in fact, have no connection with him, save to give him such information and to furnish him (thus reversing the present process) with copies of such statistics as he might require. He would, in fact, be a member of the Examiner's office working for the sake of convenience at the head-quarters of the division instead of at those of the province.

7. The course herein advocated is no new one; it was recommended unanimously by the committee which sat in Madras to consider this very subject in 1874 or 1875, of which committee the then Examiner of Public Works Accounts (Major Conway Gordon) was a member, and cordially agreed with the other members.

8. Pending this desirable consummation, no doubt the proposed procedure is an improvement; it is, however, not clear what object is expected to be gained by stipulating that the list of documents examined and signed should be in the Executive Engineer's own handwriting.

From Lieutenant-Colonel J. L. L. MORANT, R.E., Officiating Consulting Architect to Government, to the Chief Engineer, Public Works Department, dated Chepâk, 23rd January 1885, No. 1556.

I have the honor to acknowledge receipt of G.O. No. 3151 W., dated 23rd December 1884, and, in reply, to state that the arrangement now proposed in regard to the responsibility of Executive Engineers in connection with the divisional accounts appears to me to be desirable and likely to well suit the convenience of every one. Much of it was suggested in my confidential letter, No. 1694, dated 25th March 1884.

2. But I cannot see the necessity, in every case, of the cash balance being verified by the Executive Engineer "at least once a fortnight." In most cases once a month would suffice, as the balance can, as a rule, be kept small. In cases where the cash balance is large, it might be left to the discretion of the Engineer to check it oftener.

3. I think paragraph 8 of the draft resolution is likely to prove particularly useful.

4. Paragraph 10 might be, perhaps, also necessary.

No. 3 W.

With reference to G.O. No. 3151 W., dated 23rd December 1884, the undersigned has the honor to state that he considers the rules proposed by the Government of India are a decided step in the right direction. The less executive officers have to do with the accounts the better; they must of course be responsible for all payments, and that the charges made in the primary accounts are correct; any other accounts should be compiled by trained accountants.

Commamur Canal,
29th January 1885.

(Signed) J. O. HASTED, Colonel, R.E.,
Chief Engineer for Irrigation.

To the Secretary to Government, Public Works Department.

Order—dated 27th April 1885, No. 991 W., Public Works.

Ordered that the replies recorded above be forwarded to the Government of India.

(Here enter No. 992 W., dated 27th April 1885.)

(True Extract.)

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

Exd. E. Fernandez.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1885} Madras.

PUBLIC WORKS.

Dated April, 27th.

Recd. *Encl.*

G.O., 27th April 1885, No. 991 W.

APRIL.

Divisional Accounts

Ordered that the opinions of certain officers on the draft resolution of the Government of India regarding responsibility of Executive Engineers in connection with —, be forwarded to the Government of India.

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PUBLIC WORKS DEPARTMENT.

General.
Account.

LETTER—from

COLONEL J. SHAW-STEWART, R.E.,

Secretary to the Government of Madras,

Public Works Department,

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,

PUBLIC WORKS DEPARTMENT.

SIR,

In accordance with the request contained in your letter No. 297 A.G., dated 18th December 1884, I am directed to forward, herewith, the opinions of a few selected Executive and Superintending Engineers, and of the Chief Engineer for Irrigation, on the draft resolution which the Government of India propose to issue regarding the responsibility of Executive Engineers in connection with the divisional accounts and returns prepared in their offices.

I have the honor to be,

Sir,

Your most obedient servant,

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

OOTACAMUND,
27th April 1885.

Exd. E. Fernandez
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1885} Madras.

PUBLIC WORKS.

Dated April, 27th.

Read. *Encl.*

27th April 1885, No. 992 W.

APRIL.

Divisional Accounts

Forwarding opinions of certain officers on the draft resolution of the Government of India regarding responsibility of Executive Engineers in connection with —.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from Lieutenant-Colonel A. FILGATE, R.E., Deputy 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, 18th December 1884, No. 297 A.G. :—

I am directed to enclose twenty copies of a draft resolution which it is proposed to issue regarding the responsibility of Executive Engineers in connection with the divisional accounts and returns prepared in their offices, and to say, that before introducing the procedure proposed therein, the Government of India would like to have the opinions of a few selected Executive and Superintending Engineers in both the General and Irrigation branches and of the Chief Engineer of Irrigation on the proposed rules.

2. I am accordingly to request that you will obtain and submit the required information at a very early date.

ENCLOSURE.

Proceedings of the Government of India, Public Works Department, (Account—General), dated Fort William, No. A.—G.

Resolution—

The Government of India has had under consideration the system by which it is at present sought to fix the responsibility of an Executive Engineer in connection with the accounts maintained and compiled in his office.

Under this system the Executive Engineer's signature or initial is required to almost every account document prepared or examined in his office in token of its correctness; further, his presence at his head-quarters is required at the commencement of the month in order that he may certify to the count of cash as entered in the cash balance statement and again a second time in order that he may examine, sign and despatch the accounts compiled for the Examiner.

2. This results, it is feared, in many cases, in rendering the inspection of the accounts an excessively hurried one, in reducing the value of the signature to a mere form imposed by regulations, and, not unfrequently, in necessitating an Executive Engineer's presence at head-quarters when he can ill be spared from his works.

3. The Executive Engineer must be responsible that sanctioned designs are faithfully executed, and it is imperative that he should be held responsible for the correct and economical expenditure of money and stores, also for the proper allocation of such expenditure to its proper sub-heads. The Government of India believes that these objects would be more satisfactorily attained if the Executive Engineer were to give the greater part of his attention to the primary documents prepared in his office which are not submitted to the Examiner of Accounts, and the smaller part to those which are submitted, and which are mainly compilations from the former. Errors of pure compilation are, it is thought, comparatively rare, but errors of allocation made in the stock accounts and day-books are not so, and it is in these documents that they readily catch the eye of the Executive Engineer. Responsibility for these documents should lie with the Executive Engineer, but the duties of compilation should devolve on the Divisional Accountant who will receive such assistance from the divisional office as may be necessary.

4. It is thought that the responsibility of the Executive Engineer may be fixed, and the correctness of the accounts increased, by a method less irksome to him than the present one, both in connection with his presence at head-quarters, and with the innumerable signatures that are now required of him, and that this end will be attained by the adoption of the following procedure.

5. Before any disbursement is made the responsible officer will be required as heretofore to satisfy himself of the correctness of the item: all entries in the cash-book will then be checked by him as soon as possible after the date of their occurrence, the supporting vouchers (including, in the case of an Executive Engineer's cash-book, those received from his subordinates) being initialled, as well as the cash-book itself under the last entry checked.

6. The cash balances will be verified at least once a fortnight and, if possible, more frequently, but there is no occasion for the Executive Engineer to be himself present at the count required for the compilation of the monthly cash balance statement; it will be sufficient if, at the earliest possible date, subsequently, he verifies the accuracy of the office copy of this return.

7. The receipts and issues of stock, divisional and sub-divisional (after they have been examined and priced by the Accountant), the day-books, registers of works and manufactures, the suspense accounts, the returns of buildings available for rent, are documents which the Executive Engineer should always examine with care and sign at leisure at any time convenient to himself during the month. At present it is thought that these documents often only receive a general hurried inspection immediately before the despatch of the accounts.

8. As regards the monthly accounts sent to the Examiner's office, there is no necessity for their being signed and sent by the Executive Engineer himself; it is preferable that, as far as possible, this should be the case, but even when sent by him, his signature may be limited to the following documents:—

Cash Account Current.
Stock " "
Schedule of Stock Purchases and Sales.
" Miscellaneous Advances.
" Deposits.
" Tuccavee Advances.
Extract from Contractor's Ledger.
Return of buildings available for rent.
Statement of Refunds.

Should the requirements of his works, however, render the presence of the Executive Engineer at his head-quarters when the accounts are due for despatch, a matter of inconvenience, the accounts may be forwarded by the Accountant signed by him "By Order."

9. In any case, however, whether the Executive Engineer examines and sends off the accounts himself or not, he must at some time subsequent to the despatch of the accounts, but before the 1st of the next month, forward to the Examiner the certificate in Form A attached. In this certificate the Executive Engineer must enter, in his own handwriting, the documents which he has actually examined and signed.

10. It appears further desirable that the date of examination of the register of works should be entered and initialled by the Executive Engineer against the monthly accounts of each work in progress recorded therein.

11. No change is needed in the matter of establishment bills. Documents of the nature of a Completion Report or a Deviation Statement would of course require the Executive Engineer's signature. Whilst sanctioning such a modification of the existing system, the Government of India leaves it optional for the Executive Engineer to sign any additional documents he may think fit. It will further be left to the joint discretion of the Superintending Engineer and Examiner to enforce a procedure more strictly on the lines of the present system in any particular instances in which they deem such a course desirable; and it should be considered a special point in the inspection of offices by Superintending Engineers to see that the accounts bear evidence of sufficient examination and check on the part of Executive Engineers. The present relative positions of the Executive Engineer and Accountant will remain unaltered.

I hereby certify that I have examined and signed the following documents which are recorded in my Office *:—

[Here list of documents is to be entered in Executive Engineer's own handwriting.]

that the entries in the cash and adjustment books have been correctly made and carried through the Cash and Stock Accounts Current, that all irregularities requiring orders have, to the best of my knowledge, been entered in the Audit Note, and that I verified the office copy of the Cash Balance Statement for on

I have issued instructions for the adjustment in next month's accounts of any errors which my scrutiny of the accounts has exposed.

Dated

Executive Engineer.

* It is imperative that the following should be signed by Executive Engineer at some time during the month:—
All Divisional or Sub-Divisional Receipts and Issues of Stock.
All day-books.
Each "Work" in the registers of works and manufacture.
Schedules of all suspense accounts.
Return of buildings available for rent.
Cash Account Current.
Stock Account Current.

Order—dated 23rd December 1884, No. 3151 W., Public Works.

Communicated to Superintending Engineers and to the Chief Engineer for Irrigation for the required expression of opinion. The opinions of one or two Executive Engineers in each circle should also be submitted.

(True Extract.)

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

To Superintending Engineers.
To the Chief Engineer for Irrigation.
" Examiner, Public Works Accounts.

Exd. A. Grubert.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1884} Madras

PUBLIC WORKS.

Dated December, 23rd.

Recd. *Ent*

G.O., 23rd Dec. 1884, No. 3151 W

DECEMBER.

Accounts

Draft resolution of the Government of India regarding the responsibility of Executive Engineers in connection with divisional — and returns, communicated to Superintending Engineers and the Chief Engineer for Irrigation for the expression of opinion.

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25TH AUGUST 1884, No. 2101 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from J. W. RUNDALL, Esq., Superintending Engineer, II Circle, to the Chief Engineer, Public Works Department, dated Sangam, 21st July 1884, No. 1129 K.S. :—

With reference to G.O., No. 1511 W., of the 18th June last, passing orders on the Provincial Objectionable Items Statement for March 1884, Imperial and Provincial, I have the honor to forward, herewith, for your approval and sanction of Government, an estimate, in duplicate, amounting to Rs. 11,000, for laying the tramway line in the quarries at Bezváda.

2. The above estimate was approved of by the Chief Engineer for Irrigation in his memorandum, No. 67 K.S., of the 11th June 1883.

ORDER—dated 25th August 1884, No. 2101 W., Public Works.

The estimate, amounting to Rs. 11,000, for constructing tramway in the Bezváda quarry, is sanctioned.

2. This sanction has been registered as Provincial No. 126 W. of 1884-85, and classified as Stock.

(True Extract.)

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

To the Superintending Engineer, II Circle, with two enclosures.
" Examiner, Public Works Accounts, with duplicate abstract estimate.
" Chief Engineer for Irrigation.

Exd. E. Fernandez.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1884} Madras.

PUBLIC WORKS.

Dated August, 25th.

Recd.

G.O., 25th Aug. 1884, No. 2101 W

AUGUST.

Bezvada Quarry

Tramway.—Estimate for —, sanctioned.

8TH MAY 1885, No. 1080 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General Account.

READ—the following letter from J. W. RUNDALL, Esq., Superintending Engineer, II Circle, to the Chief Engineer, Public Works Department, dated Jutúr, 23rd April 1885, No. 132 K.S.:—

I have the honor to forward, herewith, for your approval and sanction of Government, the following estimates, (last two in duplicate) to be worked out during 1885-86:—

		Rs.
1.	Lime manufacture at Kistnavaram	2,250
2.	Do. at Bezváda	3,850
3.	Stone manufacture at Bezváda and Sitanagaram	36,775

ORDER—dated 8th May 1885, No. 1080 W., Public Works.

The undermentioned estimates, for the manufacture of stock materials in the Kistna Eastern division during 1885-86, are sanctioned and classified as "Stock":—

		Rs.		
Lime manufacture at Kistnavaram.		2,250	Provincial No.	28 W. of 1885-86.
Do.	at Bezváda ...	3,850	„ „	29 W. of „
Stone manufacture at Bezváda and Sitanagaram	... ...	36,775	„ „	30 W. of „

(True Extract.)

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

To the Superintending Engineer, II Circle, with three enclosures.
„ Examiner, Public Works Accounts, with two enclosures.
„ Chief Engineer for Irrigation.

Exd. E. Fernandez.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1885} Madras.

PUBLIC WORKS.

Dated May, 8th.

Read. Encl.

G.O., 8th May 1885, No. 1080 W.

MAY.

Stock Materials in the Kistna Eastern Division

Estimates for manufacture of — during 1885-86, sanctioned.

To W.

To verify the remark I made in my letter to you yesterday, on the subject of S. of S. draft Resolution regarding accounts — which remark was to the effect that cash balances in the hands of Ex: Engineers were, as a rule, very trifling & might be checked at the convenience — I have obtained from C's office the accompanying statement which shows the average cash balances in the chests of Divisional Officers. You will observe they are very small, except at Cuddapah and Cauvery & Vennar. To these two Divisions the old rule of regular count of cash would of course apply & would necessarily be acted up to by the E. E's themselves, rule or no rule, as the Divisions consist simply of large works directly under the Officer who resides on the spot, and are to all such transactions abundant daily.

This morning letter from C. Pennycuick on the subject of the Resolution has come in & is forwarded. I did not like delaying the papers any longer for receipt of S. W's opinion. He is in accord with E. I. & thus as to the proposal being a move in the right direction.

Cd.

15-4-85

Sec.

With this letter recorded in P.L. No 31514 dated 23.12.84, the Govt of India forwarded draft of a resolution which it is proposed to issue, regarding the responsibility of Ex: Engineers in connection with divisional accounts & returns, & requested that the opinions of a few selected Ex. Engrs & Supdg Engrs & of the Chief Engrs for Irrn on the proposed rules might be obtained & forwarded at an early date.

All Supdg Engrs have replied to the Govt. with the exception of S. E. I, & a brief abstract of the replies

the case, but even when
sent

S. of S.

I think we will have to express an opinion when forwarding them of the S. Gs. – but certainly we must have that of S. G. I. – the effect is most important & circle of all. Please write to S.G. calling on him to send in at once his reply.

CJ.
21-3-15

DW.

The reply from S.G.I. has now been received & is put up. The Ex. Engrs consulted by him are of opinion that no benefits will result from the measures proposed by G.I. & S.G. does not advocate any change in the present system of accounts. It will be seen from the abstract attached that most of them in other circles are of opinion that the proposed changes will be beneficial, & that S.I. considers them a decided step in the right direction. The G.I. ask for the opinion of a few selected Supdg Engrs & Ex. Engrs of S.I. It now remains to be decided whether all the opinions collected shall be sent on, or only a selection few. Also what general expression of opinion shall be given by the Govt. Also whether C shall be asked for an opinion on the general question.

CR
4/5/15

DW.

With this letter recorded in P.L. Leg. 3157 dated 23.12.14, the Govt of India forwarded draft of a resolution which it is proposed to issue, regarding the responsibility of Ex. Engineers in connection with divisional accounts & returns, & requested that the opinions of a few selected Ex. Engrs & Supdg Engrs & of the Chief Engrs for Irrn on the proposed rules might be obtained & forwarded at an early date.

All Supdg Engrs have replied to the G.O., with the exception of S.G.I., & a brief abstract of the replies

the case, but even [illegible]
sent

is put up -

For orders & letters these replies may be sent to India, without that of S. S. I.

Probably some general expression of opinion from this Govt will also be required -

CR
20/3/45

G.O. 3151/W dated 25th Dec. 1884.

Public Works
Irrigation
15

Responsibility of Executive Engineers in connection with the accounts and returns prepared in their offices

Abstract.

The following are the principal proposals made by the Government of India in connection with this subject.

(1) To reduce the number of the accounts and returns to which the signatures of Executive Engineers are necessary.

(2) The monthly accounts rendered to the Examiner need not necessarily be signed and sent by the Executive Engineer himself; it is preferable that, as far as possible, this should be the case, but even when sent

sent by him his signature may be limited to certain specified documents. When the Executive Engineer cannot conveniently be present at Head quarters the accounts may be forwarded by the accountant signed "by order." The necessity for the presence of the Executive Engineers at Head quarters on fixed days of the month would thus be obviated, leaving them more at liberty to inspect works. Receipts and issues of stock and other documents may be examined and signed by the Executive Engineers at leisure at any time convenient during the month

(3) Executive Engineers whether they despatch the accounts themselves or not must forward to the Examiner before the 1st of the month following a certificate showing in their own handwriting the documents which they have actually examined and signed

II Circle

Abstract of replies

Mr. Executive Engineer Grant considers the proposals an improvement but doubts whether the required certificate can be given.

Captain Henderson considers the proposals will not save him much work but will enable early submission of accounts to the Examiner.

The Superintending Engineer considers the proposals will tend to relieve Executive Engineers somewhat and leave them free for inspection of works, provided they be modified to the extent that each Executive Engineer should be required to certify once a month up to what date the initial accounts for works &c. had been scrutinized by him, instead of that he should

sent by him. I
should be required to
scrutinize and sign the
register of works of a
particular month invariably
within that month. It
would be well if the
Executive Engineer is relieved
of all responsibility for
the compilation of accounts
and if his duty were limited
to furnishing the accountant
with the initial accounts
and vouchers.

III Circle

Captain Smart Executive
Engineer considers the
proposals beneficial,
but the certificate unn-
-necessary.

Mr Executive Engineer
J.C. Johnston considers
the proposals beneficial

The Superintending Engineer
considers the proposals
beneficial, but with
Captain Smart considers
the certificate unnecessary

IV Circle

The Superintending Engineer
with Colonel Ross Thompson
and Captain Boddy considers
the proposals very beneficial

Captain Romilly suggests
that the Executive Engineer
should sign the schedule
of receipts & expenditure

Captain Boddy considers
that an Executive Engineer
should be responsible
for the primary accounts
only, and not for their
Compilation, and that an
arrangement which will
obviate the present necessity
for the presence of the
Executive Engineer at Head

quarters on the 18th of
each month for the
examination of accounts
would be welcome.

I Circle

The Executive Engineers Chingleput and South Arcot recommend the proposals, but the Superintending Engineer will not accept them; There is no necessity even if it is, for the presence of the Executive Engineer at Head quarters to certify to the Count of Cash as entered in the Cash balance statement; The accounts should not be signed by the accountant "by order" but plainly

II Circle

The Superintending Engineer considers that "too much stress has been laid on the Executive Engineer's signature to a mass of forms being insisted on by the account Department" relief from which, it is thought, will do good for as it is, Executive Engineers have not been in the habit of coming into their head quarters on the first of each month to go through the form of counting their cash balance. He fears "the proposal will give but little relief to Executive Engineers and do but little as regards fixing responsibility

We would propose the following modifications;

(a). That the cash balances be verified by the Executive Engineer once a month at any convenient date

(b). That the Executive Engineers writing out in their own hand, the list of documents to be respectively signed in the certificate to be printed, be not insisted on, the opinion of the Executive Engineer W. C. Lawrence coincides with that of the Superintending Engineer

Mr Executive Engineer Hughes would propose the following modifications

(1) That the Executive Engineer should be required to examine his cash balance statement before

before submitting his application for credits and that he should certify having done so when submitting the latter

(2) That the rule requiring verification of cash balances at least once a fortnight should be omitted

E. J

Considers the proposals "a decided step in the right direction."

Consg. Architect

Considers the proposed arrangement to be "desirable and likely to well suit the convenience of every one." Much of it has already been suggested by him

in

in his confidential letter
of march /84. But there
is no necessity in every
case for the cash &
balance being verified
by the Executive Engineers
at least once in a fortnight

5/23

20/3 OLS 31/4

P. W. SECRETARIAT—1874-80.

KEEP WITH. 1/2/882

Current No 24

Letter No. 10

Dated the

from the

f.6.No. 315/W. 22-12-84

Dirl. Sects.

E.A. 620-24/1
E.I. 1021-5/2
" V 1462-17/2
" II 1498-15/2
" III 1582-24/2
" IV 2053-7/3

Only I Circle copy
herewith -

Sd/-
31/12

Sd/-
14/2

A11 31/4

A11 31/4

To W.

Draft resolution regarding responsibility of Exp. Engineers in connection with accounts & returns. ———

The question raised herein seems to me an important & practical one. The heavy burden of accounts on the Engineers & the Dept^t is recognized, and the thin end of the wedge that will probably dislocate the complex & rigid rules of the present system is introduced by the Accountant General himself.

You will observe that there is considerable diversity of opinion amongst the S.E's & E.E's consulted on the particular proposals now brought forward. The majority of the Officers are in favour of the Reform, but there is considerable weight in the arguments of those who think that the new rules will give little or no relief.

E.I. considers the proposal to be a step in the right direction. Some of the Officers who would accept the broad proposal, suggest modifications of some of the draft Rules. —

My own idea is that the principle of the Resolution is good, & that relief will be given by throwing more responsibility on the accountants for the compilation of the accounts & returns, and by confining the Engineers' responsibility to the acceptance of the primary or initial accounts. At the same time it appears to me that there are mistakes in the Rules as drafted.

It is a mistake in the first instance I suppose that hitherto the presence of the Exp. Engineer at Head Quarters on the 1st of the month, and again on date when the

Consulting Architect's Office,
Chepauk, Madras,
23rd January 1885.

No. 1556

Architect to the Government of Madras,

To The Public Works Department.

I have the honor to acknowledge
No. 3151W. dated 23rd Decem
in reply to state that
ment now proposed in
responsibility of Executive
connection with the divisio
appears to me to be
likely to well suit the
every one. Much of it
in my confidential lett
ed 25th March 1884.
I cannot see the necessity
of the cash balances
by the Executive Engineer
ce a fortnight". In most

OSS 3/4

Accounts are done for despatch is an absolute necessity. Some of the Forms + Regulations appear to mighty rare, and some Officers may have acted literally up to them, but the Rule was one, in my opinion, more honoured in the breach than the observance".

The verification of the cash balances at least once a fortnight, under para 6, is wholly unnecessary. It is supposed that the cash balances are, as a rule, very trifling indeed. They can be looked after by the E.E at his convenience. And it is apparently undoubted that for the E.E. to verify the accuracy of a monthly cash balance statement compiled in his Office is simply an impossibility. Whereon could lie the so-called verification!

The last of documents to be signed by the E.E. himself, given in para 8, might advantageously be somewhat modified, and para 9 seems open to objection.

Granting the desirableness of some such Certificate as that proposed, where the accounts have been signed + sent off by the Accountant, of what possible use can it be when the E.E. has examined and despatched the accounts himself? His signature surely testifies to his belief in the correctness of the documents. Why should he certify, at a subsequent date, that he had examined + signed them?

Further, whilst the rules attempt to release the E.E. from the necessity of being present at Head Quarters on the 1st (payment of cash) and about 18th (for signing accounts), this Certificate would tie him down absolutely to H.Q. Quarters, for seven days at least, between the 20th + 30th. And the

421/26 G 91 8 92/27

imperative rule that all day-books and cash "work" in the Vigilance should be signed "at some time during the month which tie him down still more.

On this point please see para 4 of letter of S.E.II. As drawn up the Rules + Certificate would compel the E.E.'s attendance at H.Q. Quarters at times when, as matters now stand, his presence is not compulsory. Whilst then the Resolution professes to give more freedom to the E.E. in one direction, it hampers him very considerably in another. This seems to me the inevitable conclusion.

Whilst accepting then the principle of the Resolution as sound + (as described by E.I.) a step in the right direction, I venture to say the details of the scheme require more consideration, in view to affording to the Engineer more substantial + permanent relief.

Govt of India have asked for the opinions of a few selected E.Es of E.Bs. and of the E.I. In forwarding these opinions I am not sure whether the Govts of Madras should give their own views, or simply leave the matter in the hands of the G.G. I hope judgment will be given in favour of the Reform, as "a step in the right direction", but against some of the detailed clauses.

C.S.
14.4.85

All that is asked for is that certain opinions should be solicited. & this may now be done.

99/34 H.M. 16.4.85

O.S. 31/4

Consulting Architect's Office,
Chepauk, Madras,
23rd January 1885.

No. 1556

421/27 G 91 8 92/74

Architect to the Government of Madras.

The Public Works Department

I have the honor to acknowledge No. 3151W. dated 23rd Decr. in reply to state that ment now proposed in responsibility of Executive Connection with the Division appears to me to be d likely to well suit the every one. Much of it in my confidential letter ed 25th March 1884. I cannot see the necessity, e of the cash balances by the Executive Engineer e a fortnight". In most

P. W. D.

Consulting Architect's Office,
Chepauk, Madras,
23rd January 1885.

No. 1556

421/27 28/1/85 26

From

The Consulting Architect to the Government of Madras,

To

The Chief Engineer, Public Works Department.

Sir,

Enclosures.

I have the honor to acknowledge receipt of G.O. No. 3151 W. dated 23rd Decem-ber 1884 and in reply to state that the arrangement now proposed in regard to the responsibility of Executive Engineers in Connection with the divisional accounts, appears to me to be desirable and likely to well suit the convenience of every one. Much of it was suggested in my confidential letter No. 1694 dated 25th March 1884.

2. But I cannot see the necessity, in every case of the cash balance being verified by the Executive Engineer "at least once a fortnight". In most

cases once a month would suffice, as the balance can as a rule be kept small. In cases where the cash balance is large it might be left to the discretion of the Engineer to check it oftener.

3. I think para 8 of the Draft Resolution is likely to prove particularly useful.

4. Para 10 might be perhaps also necessary.

I have the honor to be
Sir,
Your most obdt. Servant
J. de Villiers.
Lt. Col. R. E.
Offg. Consg. Archt. to Govt.

PSS 31/4

421/28

P. W. D.

Roads and Buildings.

From

THE CONSULTING ARCHITECT

TO THE GOVERNMENT OF MADRAS,

To

The Chief Engineer

Pub. Wks. Dept

SECRETARIAT MADRAS 24 JAN 85

No. 1556

Dated 23rd January 1885

Received

No. of Enclosures.

Subject.

Regarding the responsi-
-bility of Executive Engineers
in Connection with
Divisional Accounts.

P.W.S. 31/4

Godavari Eastern Division Office,

No. 715

Camp Dowlaiswaram

6th February 1885

From

The Executive Engineer in charge

Eastern Division Godavari.

To

The Superintending Engineer

First Circle.

Sir,

With reference to your No. 365 T.L. dated 16th January 1885, I have the honor to report that in my opinion the proposed change in the system of accounts will not relieve Executive Engineers in the slightest degree of any work, and will increase their responsibility to a very great extent indeed.

2. With reference to para 6 of the proposed draft, I cannot imagine how the Executive Engineer is to verify the Office copy of the Cash balance statement which was made in his absence by any examination on a subsequent day.

3. The whole idea of the order appears to be that accounts are to be sent away from an Executive Engineer's Office, without bearing his signature, and if they are not correct the Executive Engineer is to be held responsible.

4. Para 11 of the draft order appears to have the proposed system of optional which I certainly prefer the old system.

I have &c &c

(Sd) C. C. Dawson Capt R.E

Executive Engineer

(True Copy)

for Supt Engr 1st Circle.

121
30

From

The Executive Engineer in charge
Eastern Division Godavari.

To

The Superintending Engineer
First Circle.

No. 3146/85

Dated
Despatched } 188
Received

No. of Enclo.

No. 907.

Rushikulya Division Office
Berhampore 18th February 188

From

The Executive Engineer
Rushikulya Division.

To,

The Superintending Engineer
First Circle.

Sir,

With reference to your Endorse-
ment No. 365 G. C. of 16th Ultimo on G.O.
of 23d December 1884 No. 3151 M. I have
the honor to state that I consider an
Executive Engineer, while held strictly
responsible for the correctness of his pri-
mary accounts, should have nothing
whatever to do with compilation.

2. Without sacrificing the actual
interests of his works to accounts it seem
to me impossible for an Executive Engi-
neer to be at Head Quarters at the
beginning of each month and also
at the time of despatch of the Examiners
accounts. I had no idea that an Exe-
cutive Engineer was required to be at
Head Quarters at such time as stated
in

in para 2 of the Government of India resolution embodied in the G. O. under reference, but if, as he frequently must do, he signs the Examiner's Accounts in camp the absurdity of the numerous Certificates referring to careful personal Examination of Office records &c. having been made is apparent. One must either delay the despatch of accounts or treat those Certificates as mere matters of form.

3. An Engineer's Examination of primary Accounts can never be satisfactory till the number of them is very considerably reduced. The result of the 10 day system is that in each month three enormous bundles of vouchers, daily reports &c. are received by him from each of his subordinates, and a careful personal ~~examination~~ of all these bundles is an absolute impossibility unless other still more important work be neglected. A committee of selected Executive Engineers would have no difficulty whatever in simplifying and reducing the number of these initial accounts and in introducing a system which would furnish the Examiner and Divisional Officers with all the information they require and

and at the same time allow of Sub-Divisional Officers and subordinates giving much more of their time to actual inspection of work than they are able to do at present. 1921 32

I have &c.

(Signed) A. R. F. Dorward Capt. R.E.
Executive Engineer Rushikulya Div.

(True Copy)

Asstt. Engineer
for Superintending Engineer 1st Circle

77

No. 479 E.

FROM,

THE SUPERINTENDING ENGINEER

421/33 FIRST CIRCLE.

TO,

THE CHIEF ENGINEER

P. W. Department

~~FOR IRRIGATION~~

Encl
2 copies of letters

DOWLAISHWARAM, 26th March 1885.

Desp'd 30th

SIR,

With reference to G.O. No 3151 W dated 23rd December 84 regarding the responsibility of Executive Engineers in Connection with Divisional Accounts and Returns, I have the honor to state that under the proposed rules it would appear that the responsibility of Executive Engineers would remain exactly the same as now exists; and therefore I am of opinion that the present system of accounts should be maintained

No 907 dt 18 Feby 85 from Rushikulya Division officer
No 916 dt 16 Feby 85 from the Superintending E. Dn Godavari

2. I submit herewith Copies of letters as per margin from the Executive Engineers Rushikulya and Godavari Eastern Divisions expressing their

opinions on the proposed rules.

I have the honor to be
Sir
Your most obedt Servt

Wm Athews Asst Engr
for Superintending Engineer
First Circle

421
34

F C Gc 3157 W ₹ 23-12-84

₹ 14 710 A-28-3-85.

FROM,

THE SUPERINTENDING ENGINEER

FIRST CIRCLE.

TO,

THE CHIEF ENGINEER

~~FOR IRRIGATION.~~

DPW

Madras

DATED 26
DESPATCHED 30 March 1885.
RECEIVED

No. 479 Gl

ENCLOSURES. 2

Responsibility of Executive Engineers in connection with Divisional Accounts &c & Returns

Expresses his opinion on the proposed system regarding the ——

P.S. 31/4.
Date 14/8/85.

C.D.
7.4.85

No. 45 A.

Executive Engineer's Office

28th January 1885.

From

The Executive Engineer of Nellore

To

The Supg Engineer, 2nd Circle.

Sir,

In reply to your Endorsement No 325 Gl of 17th instant on G.O. of 23rd December 1884 No 3151 W I have the honor to give the following opinion.

2. In the Division I have the honor to be considered myself bound to be at Head Quarters on certain dates, either to count the cash Balance or sign the monthly accounts; if I am likely to be absent at the end of the month I count my cash before departure and make no more cash disbursements to settle my returns. My monthly accounts are forwarded to me by Post for Signature when I am in Camp.

3. I think it is quite impossible to properly carry on the Inspection work of a Division like this, unless one is free to be away for six weeks at a time from

Head Quarters and any rules to the effect that an Executive Engineer must be at his Head Quarters on certain dates interfere directly with the most important duty of that Office.

4 The suggested alterations will I fear give very little relief to an Executive Engineer; they will of Course save him the three or four hours required once a month for signing the monthly accounts and as the accounts will always be sent to the Examiner direct from Head Quarters they will often reach him three or four days sooner or that extra time will be available for their Compilation. This is absolutely all the benefit I can see we shall derive if the alterations are made.

5 On the other hand, I see the following objections. The Register of works is written up generally by the 15th of the month and it must be signed by the Executive Engineer before the end of the month, to do this he must arrange to be in Head Quarters between the 15th and end of the month and I have already stated that I strongly object to being thus tied down; or the Register of works must be sent to the Executive Engineer (42) (S.L.B. 30.5) when he is in Camp. I find that the 2 volumes now in use here weigh 16 lbs and they would soon be knocked to pieces if sent often by Baughy Post while it is of great importance that they should never be taken out of the Divisional Office for their loss would be a very serious matter.

6, In the same way there is a difficulty about signing the Day books (work abstracts) before the end of the month, in this Division. On an average they with Vouchers weigh 12 lbs and in some months they may well weigh as much as 20 lbs.

7 I do not see how the Accountant can prepare Statements of Objectionable Items which have to accompany the accounts in these Statements explanations have to be given which the Accountant is certainly not in a position to give, these statements must, therefore, be signed by the Executive

Engineer and forwarded subsequently to the Examiner.

8. On an average there are 90 separate work abstracts to be prepared each month in this Division, each abstract has a note to the following effect,

"Here the Executive Engineer must enter if the work has been examined, materials counted and measurements checked by him with any remarks that appear called for"

I need hardly state that I never have time to do more than glance through and initial each abstract.

9. In each month I am supposed to Carefully Scrutinize and after satisfying myself that they are bonâ fide initial from four to five hundred Vouchers, I have to treat about a hundred Ten Day Reports in the same way. My examination of these accounts has necessarily to be done in as short a time as possible.

10. On the whole I think that the suggested alterations will rather increase the work of an Executive Engineer and by forcing him to be at Head Quarters to sign Registers of works they are directly opposed to the proper execution of his duty. You have recently had practical experience of the difficulties I may meet with in reaching Head Quarters. 4/21/37

11. The only remedy I can see is to extend the Contract System and to do this we must be prepared to raise the rates 50 per cent, My works are small and scattered and it is not worthwhile for a responsible, honest Contractor with Capital to carry them out without a Considerable margin for profit. At present I do all masonry works Departmentally for economy and the result is that the accounts are swollen to crushing dimensions.

I have &c.

(Signed) C. B. Henderson Capt R.E.
Executive Engineer.

No. 4559 A. dated 10th February 1888.

From The Executive Engineer, Eastern Divn.

To The Supg. Engineer, Second Circle

In reply to your endorsement No. 325-G2 of 17th January 1885 on G.O. No 3151W. of 23rd December 1884, I have the honor to state that so far as it goes I think the proposed alteration an improvement.

2 I am however somewhat doubtful of the possibility of giving the Certificate required in para 11 of the enclosure to the G.O.

I have &c.

(Signed) J. D. Grant
Executive Engineer,
Kistna Eastern Division.

(True Copies)

I. W. Rundall
Superintending Engineer,
2nd Circle.

Comd #W

No 374 Ct

Superintending Engineer's Office,
2nd Circle, Masulipatam
12th February 1885.

From

The Superintending Engineer,
2nd Circle.

To

The Chief Engineer,
Public Works Department.

Enclosures one
& Copy of 2 Executive
Engineers' letters

Sir

I have the honor, with reference to G.O No 3151W. of the 23rd December 1884, to forward as requested, the opinion of 2 Executive Engineers in this Circle regarding the proposals contained in the Draft Resolution of the Government of India, regarding the responsibility of Executive Engineers in Connection with Divisional accounts.

2 Mr. Grant considers the proposal an improvement but doubts whether the Certificate required can be given.

3 Captain Henderson R.E. considers that the proposal will not save him much work, but will enable the accounts to reach the Examiner's office somewhat sooner.

I think however that Captain Henderson has misunderstood the Certificate. I do not suppose it can be intended that the Executive Engineer is invariably to sign the Register of works between the 15th and the end of the month. If the rule were, that when at Head Quarters the Executive Engineer scrutinised and signed those of the accounts specified at the foot of the Certificate, which had been brought up to date, and reported the date on which this was done, it ought to be sufficient. It might of course occur, that an Executive Engineer was not able to go through the Registers of works &c in the month succeeding that to which they related. As for instance in case of his being obliged to go out before the Accountant had compiled them.

5. All therefore that seems to me to be necessary is, that each Executive Engineer should certify once a month upto what date the initial accounts for works and manufacture &c had been scrutinised by him.

6 It is of course out of the question, that Registers of works should be sent out to the Executive Engineer [21/32]

7. As regards the list of Objectionable Items Statements, it seems to me that if the Executive Engineer is absent from Head Quarters at the time this has been prepared by the Accountant, it must be sent to the Executive Engineer and forwarded to the Examiner after the Executive Engineer has given his explanations. Frequently therefore this Statement would not be received with the Accounts. If promptly sent up I conclude this procedure might be admitted.

8. It ought to be an advantage if the Executive Engineer is relieved of all responsibility for the Compilation of accounts, and if his duty were confined to furnishing the Accountant with the initial accounts and vouchers.

9. At present, I have no doubt that the Complete inspection of works is sacrificed sometimes, to the necessity for returning to Head Quarters to sign the monthly accounts.

10 If the procedure contemplated, be modified as suggested in para 5 above

Executive Engineer would I think be to some extent relieved and left more free for the important duty of inspection in distant parts of their Charges.

I have the honor to be,

Sir,

Your most Obt. Servant.

J. Co. Rivardell

Superintending Engineer,

2nd Circle.

4/21
40

From
The Superintending Engineer
2nd Circle

To
The Chief Engineer
P. W. D.
Madras.

Dated 12th February 1885
Despd 14th do
Recd

Enclosure 1.
No 374 Cl.

Divisional Accounts - proposals contained in the Draft Resolution of the Govt of India regarding the responsibility of Executive Engineers in connection with the — In forms the opinions of 2 Executive Engineers & of himself regarding

Compiled
Cl.
19.2.85
DW

P.L.S. 3/4
Ret 10/4/85

From Kurnool Canal Exe. Engr's Office
No 46 DR III Dated 9th February 1885
From The Exe. Engineer Kurnool Canal Dn.
To The Supdg Engineer 3rd Circle
Sir
With reference to your endorsement No 2064 dated 21st January 1885 on G.O. No 3457 dated 23rd Decr 84, I have the honor to state that I think that the following documents may be signed and more closely examined than the other forms of accounts by the Executive Engr

Cash Account current
Stock — do — do —
Divisional and Sub Divisional Receipts and issues of stocks —
Each "work" in the Registers of work and manufacture —
Schedule of all Suspense Accounts

2. The day books which should be closely scrutinised by Sub Division Officers cannot be properly examined by the Executive Engineer unless actually on the work. I think it will be sufficient if these books are initialled by

the Executive Engineer Sub Divisional
Officers being held responsible for their accuracy
Returns of buildings available for rent may
be left to the Accountant as the rents are
generally fixed and cannot be altered by
the Executive Engineer. He may, if
thought necessary, initial the Return.

3. I see no necessity for the form of
certificate proposed the signature of the
Exe. Engineer should be considered sufficient.
I do not believe that certificates of the kind
in any way insure a more careful examination of Accounts or other Documents than
the simple signatures of the Officers concerned.

Shone &c.

Signed J. H. Smart Capt. R.E.
Exe Engr Canal Div

(Copy)

Superintendent Engr
Supdg. Engineers
3rd Circle

No. 1976

Executive Engrs Office
Cuddapah 31st Jany 1865.

From The Executive Engineer
Cuddapah Division

To, The Superintending Engineer
III Circle
Bellary

Sir,

With reference to your endorsement
No. 2064 / 21-1-65 on G.O. No. 3151. P. Dated 23d December
1864, I have the honor to report that I suffer
no inconvenience from the present state
of things. I sign every Voucher and carefully
check the totals of the Cash book before I
initial the pages. When the importance of
the works I have to inspect sometimes calls
me away from Head Quarters just when
the monthly Accounts are ready, the accounts
are delayed as they have to come up to me
for signature before despatch.

2 With a view to avoid delay, I would plan
agree to the proposal of the Government of
India to authorise the Accountant to sign
for the Executive Engineer whenever the
circumstances of the Executive Engineer's

absence are such that the accounts cannot be signed by him in time for despatch.

I have &c.

Signed John C Johnston.

Executive Engineer

(Copy)

Assistant Lt Col RE

Superintending Engineer

3rd Circle

12/43

SUPERINTENDING ENGINEER'S OFFICE,

~~MADRAS~~

No. 2323

Bellary ~~Chepauk~~, 19 Feby 1885.

From

Lt Col H M Vibart RE

THE SUPERINTENDING ENGINEER,

~~1st~~ III CIRCLE,

To

THE Chief Engineer

PWD

Madras

SIR,

Enclosures.

2 Copies of Reports.

With reference to G O No 3151 P dated 23rd December 1884, I have the honor to submit copies of reports of Executive Engineers Nurnool Canal and Cuddapah Divisions on the procedure proposed by the Government of India regarding the responsibility of Executive Engineers in connection with the Divisional Accounts, and to state that I agree with Captain Smart and also with Mr Johnston that during the Executive Engineers absence from Head Quarters the Account may be forwarded by the Accountant signed by him "By Order"

The proposed System will no doubt enable Executive Engineers to devote more time to their legitimate duties.

I agree with Captain Smart also as regards the Certificate which I consider unnecessary.

I have the honor to be
Sir
Your most obed. Servant

Henry Turnbull Lt Col RE
Superintending Engineer
3d Circle

421
44

From

The Superintending Engineer,

~~III 1st~~ Circle,

To

The Chief Engineer

&

Madras

Dated 19th February 1885.

Recd.

ENCLOSURES.

No. 2323

Divisional Accounts.

Reporting on the procedure proposed by the Govt of India regarding the responsibility of Exve Engrs in connection with the ——.

O.S. 31/4

Copy 14/4/85

31-2-85

No. 236/56.

Barur Project Division Office

Barur 20th February 1885.

From

The Executive Engineer

Barur Project Division

To,

The Superintending Engineer

Fourth Circle.

Sir.

With reference to your Endorsement No. 4/c on G.O. No. 3151 W. of 25th December 1884, I have the honor to state that I consider the proposal contained in the draft Resolution of the Government of India, if carried into effect will be productive of good, and the freer an Executive Engineer is from the labor of accounts, the greater will be his efficiency.

2 In para 1 and 2 of the Resolution, it is pointed out that the presence of the Executive Engineer is necessary at Head Quarters at two periods during the months.

M

At the commencement to certify to the cash balance Statement, and at a later date to examine and sign accounts.

3 As pointed out in para 6, there is no necessity that the Executive Engineer should be present for the first of these operations. The cash balance being verified at least once a fortnight. It would be sufficient if the office copy of the monthly cash balance Statement were certified at the first opportunity. This verification could only extend to totals, and not to amounts of different descriptions of coin. Further, in some divisions, Bellary for instance, the absence of the Executive Engineer from Head quarters might extend to more than a month. In these extended Divisions the amount of cash balance is generally trifling, and

and the accuracy of the balance could safely be left to the Head clerk, who would probably act as cashier.

4 With examination of accounts it is different. The accounts can be sent into camp for signature, but then the examination can be only superficial and mistakes are sure to occur. Therefore it is necessary that the Executive Engineer should be at Head quarters to sign the Divisional accounts by on the 18th of each month, and it is with reference to this date that he must calculate his movements and arrange for the inspection of his works. An arrangement that could free him from this incubus would be welcome.

5 The principal duties of an Executive Engineer are to see that his works are carried out properly

properly and that they do not
exceed the estimated sanctioned
cost, and it is with the accounts
that shew what the items of his
works are costing that he is
primarily interested.

6 Para 7 of the Resolution
enumerates these documents and
some others which it is thought
advisable the Executive Engineer
should now particularly examine.

7 I consider that the Executive
Engineer should be responsible for
the primary accounts, but for
the mechanical labor of compiling
these accounts and entering them
into the various documents considered
necessary by the accounts Branch,
that Branch should be responsible.

I have the honor to be
Sir
your most obedient Servant

A Macaulay Captain R.E.
Executive Engineer

SURG: ENGINEER'S OFFICE
NO.
23 FEB. 85
P. W. D.
FOURTH CIRCLE

421
47

SUPDT. ENGINEER
53 B&R
23 FEB. 85
P. W. D.
FOURTH CIRCLE

From

The Executive Engr.

Barren Projt Dn.

Dated 20th February 1885

No 236
SE.

Provincial Accounts

Offering his opinion as to the responsibilities of the Executive Engineers in connection with the ——.

No. 100 West Coast Division
Office, Calicut 27 Febry 85

From,

The Executive Engineer,
West Coast Division,

To,

The Superintending Engineer,
4th Circle

Sir,

With reference to your endorsement No 11/C on G.O 23d December 1884, No 3151 W., I have the honor to state that in my opinion Executive Engineers should be relieved as far as possible of all trouble and responsibility in the matter of accounts which may tie them down to Head Quarters.

2. The primary documents they must of course be responsible for but these should not necessitate returning at stated times to Head Quarters

3. In large Divisions containing works

works scattered about at wide intervals, Executive Engineers have quite enough to do in inspecting works and arranging for their being properly carried out.

4. When Executive Engineers see that sanctioned designs are faithfully executed, that money and stores are correctly and economically expended, and that such expenditure is properly allocated, they have not much time left for other things - and may well be relieved of the further manipulation and compilation of returns required by the Accounts Department.

5. The proposals of the Government of India, as I read them, tend to give Executive Engineers more freedom to look after their own true (viz Engineering) duties

and

and so far I think their proposals are good.

I have the honor to be
Sir,
Your most obedt. Servant

P Thompson
Lt Col R.E.
Executive Engineer

9/20
421
69

From
The Exec Engineer
West Coast Dn

SUPG: ENGINEER'S OFFICE
No 1387 T.C.
-2 MAR 85
P. W. D.
FOURTH CIRCLE

Dated 27th Feb/85
Dep'd 27th
Rec'd

No 100

Divisional Accounts

Offers his opinions regarding the responsibility in connection with ——

No 111
Dn.

Superintending Engr's Office. 4th Circle
Coimbatore. 5th March 1885

From,

The Superintending Engineer,
4th Circle.

To,

The Chief Engineer,
Public Works Department.

Sir,

Enclosures 2.

I have the honor to report that the changes proposed in the papers printed with G.O. No 3,151 of 23rd December, appear to me unobjectionable and such as would give the Executive Engineer more time for attending to his duties in connection with the inspection of works.

2. I send the opinions of Lieutenant Colonel Ross Thompson and Captain Boddy. Captain Romilly has suggested that the Executive Engineer should sign the Schedule of Receipts and Expenditure.

I

I have the honor to be
Sir,
Your Most Obedt. Servt.

F. Beatty - Colonel, R.E.
Superintending Engineer
4th Circle.

FB

£21
51

From
The Supg: Engineer,
Fourth circle.

7 MAR 85

Dated 5th
Recd: 6th } March 1885.

No. 111
E.W.

Enc: 2.

Divisional Accounts.

Reporting that the changes proposed in regard to facilitating the responsibility of Executive Engineers in connection with —— appear unobjectionable. C.S.
7.3.85

O.S. 31/4
to 14/4/85

No. 4283

SUPERINTENDING ENGINEER'S OFFICE,
5TH CIRCLE, MADRAS,
Chepauk, 16th February 1885.

From

THE SUPERINTENDING ENGINEER,
5TH CIRCLE,

To

THE Chief Engineer
D.P.W.

SIR,

Enclosures.

With reference to G.O. No. 3151 W dated the 23rd December 1884, I have the honor to report, that the Executive Engineers of Chingleput and South Arcot recommend the proposed modification of the system of dealing with the Divisional Accounts.

2. I do not myself accept the procedure contemplated — I am of opinion that there is no necessity for the Executive Engineer to be present at his Head Quarters at the commencement of the month, in order that he may certify

certify to the count of cash as entered in the Cash Balance Statement.

When a Cashier or Accountant has the key of the Cash Chest, it is, I consider, immaterial, when the Executive Engineer verifies the accuracy of the Cash Balance.

I see no advantage in having the cash balance "Verified at least once a fortnight, and if possible more frequently". The cash in hand usually consists of a mere nominal sum. From pure accounts point of view it would probably be correct to have the balance checked every day; but practically as the Executive Department is constituted, this is impossible; and I consider that the Officer's check once in a month, on an uncertain date, is quite sufficient.

3. I do not approve of the proposal that the Accounts should be signed by the Accountant "by order" of the Accountant is to be allowed to sign the Accounts, I would have him sign them plainly as Accountant; and when the Executive Engineer sends the Certificate in Form A, I do not understand why he should enter in his own hand-writing the documents which he has examined and signed - when an officer certifies that he has signed certain specified papers the certificate has no additional value, from the Officer's transcribing the headings of the Forms.

It is shown that the Executive Engineer is hampered by the multiplicity of the Accounts, and rather than order him to write out the body of the Certificate Form A, I would give him the List of documents printed in that Form.

I have the honor to be
Sir
Your most obedient Servant
Lewis Sanderson Lt Col. R.E.
Officiating Engr & Surveyor

From

The Superintending Engineer,
5th Circle,

To
The Chief Engineer
P.W.D.

Dated 16th February 1885.
Recd.

Enclosures.

No. 1283.

Divisional accounts

Offers his ob-
servations on the
modification of
the System of deal-
ing with the
work of the 5th Circle.

Copied
17.2.85

O.L. 31/4
Dt 14/4/85.

Tinnevelly Division Office
Surveyor
No. 1993. Camp 26 January 1885
Page 28

From

The Executive Engineer
Tinnevelly Division

To

The Superintending Engineer
6th Circle
Trichinopoly

Sir,

With references to your Endorse-
ment No. 1590 T.J. of 15th Instant.
I have the honor to offer the following
remarks, with reference to the G.O.
therewith communicated.

(1) The idea is, to fix the responsi-
bility of Executive Engineers with
reference to the accuracy of their accounts
by some means or loss in some to them
than the present system.

(2) I do not think the proposed
changes will make any appreciable
difference. For my own part, I have

never made a point of being at Head Quarters, either to count the cash balance or to sign the monthly accounts, the latter can always be sent to camp for signature, of course this process may delay them a few days, but I am not aware of any rule requiring a Division Officer to be at Head Quarters for despatch of the monthly accounts.

(3) Great stress seems to be laid on the counting of the Cash balances. Seeing that usually it never exceeds a few Rupees I do not attach much importance to the period of the month actual count is made.

(4) I would submit, that under the present systems, it is quite impossible to fix responsibility on Division Officers for the accuracy of their accounts. excepting

that of their cash books which forms the basis of all the others

(5) It is quite impossible to combine the duties of Executive Engineer and those of an Accountant, to verify the accounts in a manner worth the name, would take so much time that bona fide Professional work must suffer, as it is, a very large portion of Executive Engineers time is occupied in correspondence and routine work, to such an extent that when any special design or estimate is called for, requiring personal thought and consideration it is by no means easy to find time for the purpose.

(6) Even were Executive Engineers to verify the correctness of their

I doubt if any great advantage would thereby be gained, for although perhaps the fact is not quite recognized, still it is tacitly understood that the Divisional Head Accountants are directly responsible to the Examiner for the general accuracy of their accounts.

(7) Generally of course, an Executive Engineer is responsible for expenditures incurred in his Division and in one like this where the works are large, where they are carried out on contract and where no stock is kept, allocation of expenditure to proper sub heads is a simple matter. Similarly in the case of one large work, (e.g. Cauvery and Vennar Regulators) an Executive Engineer may well be expected to exactly regulate allocation of expenditure,

but take the case of a Division, with which you are acquainted, the (27/56) God avery Eastern and regarding which no one who has not held actual charge, can form any idea of the abnormal amount of routine to be got through; (and the amount of this kind of work is far heavier now than when you held charge.) How I would ask, is it possible for any one man, to check the piles of Work Abstracts and other papers, which in addition to heavy outdoor and other Office work has month by month to be got through. All he can do is, to exercise a general supervision and see that the system on which the various charges are made, for stock and other expenditure

is properly worked.

(8) There are no doubt instances, in which the proposed change regarding the despatch of the accounts and their subsequent examination by the Division Officer, will be an advantage, e.g. again, Godavery Eastern Division. The Executive Engineer might be absent at Dummagudem, where to send the accounts for signature might delay them ten days and similarly for other remote Divisions in the north of the Presidency.

(9) As to the extent of the responsibility to be fixed on the Executive Engineer by his subsequent examination of the accounts, I would urge that, under the present system of large scattered Divisions or smaller ones with numerous works carried out Departmentally, much, in the way of check, with any regard to Professional work, cannot be expected. The chief end to be gained by the Executive Engineer going through the accounts is that he may know exactly how expenditure on the various works progresses, compared with estimates and allotments.

I have the honor to be
Sir
Your Most Obedient Servant

G. Laurence
Executive Engineer
Tinnevelly Division

From

The Executive Engineer
Tannerally Dn

To

The Supt. Engineer
VI Circle

Date, 26
Doop. 28-3-
January 1885

No 1993.

Divisional accounts-
Offers remarks regarding
the responsibility of
Executive Engineers in
connection with the-

Tanjore Division Office
Camp. Shealy
27th January 1885

From

The Executive Engineer
Tanjore Division

To

The Superintending Engineer
6th Circle

Sir,

As requested in your endorsement
No 1590. T. J.
15. 1. 85, I have the honor to offer
the following remarks on the draft resolution proposed to be issued by the Government of India.

1. Where the rules laid down in the Madras Public Works Code are followed, the Cash balances are rarely large, and are particularly small at the close of each month. There can, in this Presidency, be no need as far as I can see for an Executive Engineer to be present at headquarters at the commencement of each month, in order to count the Cash balance. Nor, in fact, is it required of him by the Accounts Branch. It is sufficient if he countersigns the Cash balance statement, with a note, that the Cash has been counted by the Accountant or whoever has charge of it. He has, however, to compare the Treasury balances with the counterfoils of his cheque books, and with the returns received from subordinate

subordinate disbursers and the Treasury Officers. All this can be done in Camp, and the only inconvenience which the Executive Engineer's absence from head quarters entails, is that, the Cash balance statement may be sent to the Examiner somewhat later than it would, otherwise, be. It seems necessary especially, where the Sub Division officers have credits at the Treasuries and make payments to a large amount, that, the Executive Engineer should examine the Cash balance statement, at least, before the 20th of each month when he submits his applications for letters of credit. It is advisable, he should do so when possible immediately the statement is prepared but, there is not sufficient reason for allowing these accounts to interfere with his executive work. If the Accounts Branch insist on the punctual submission of the Cash balance statement by the 5th of each month, then it would be advisable to let the Accountant send it in, as soon as it is ready, and that the Executive Engineer should check it subsequently, but if the submission of the statement can be postponed to the 10th as the latest date, there is no reason why it should not be examined, and signed by the Executive Engineer.

2. In this Presidency many of the Divisions are large, and the means of the locomotion

sions. An Officer has, therefore, to be absent from head quarters frequently for periods, of more than a fortnight and the introduction of a rule, vide para 6 of the resolution that Cash balances should be verified at least once a fortnight would cause, in many cases, grave inconvenience.

3. It is necessary that, the Executive Engineer should see that, there are proper vouchers for all the disbursements made by himself or subordinates. He should be responsible for the correctness of all the initial accounts but the Accountant might be held in great measure responsible for the correctness of the compilations from these and the monthly accounts might be sent to the Examiner with the Vouchers alone, signed by the Executive Engineer who might be allowed until the end of the month, to examine all the vouchers. At present, there is rarely time to examine the monthly accounts properly, before despatch.

4. The only modifications, I would propose, in the draft resolution are (1) that the Executive Engineer should be required to examine his Cash balance statement, before submitting his application for credits and that he should certify, having done so, when submitting the latter document.

(2)

(2) that the rule requiring the verification of Cash balances, at least once a fortnight, should be omitted.

I have the honor to be
Sir
Your most obed[t] Serv[t]

J. Thursby
Executive Engineer
Daufne Div[n]

421/65

FC 2819 T.J.

SUPERINTENDING ENGINEER 30 JAN 85 6TH CIRCLE

Form

The Executive Engineer
Irrigation Div.

To

The Supdg Engineer
6th Circle

No 186

Dated 27
Despd 29 } January 85
Recd.

Offering his remarks on the draft-resolution of the Govt of India regarding the responsibility of Executive Engineers in connection with divisional accounts.

OFFICE OF THE SUPERINTENDING ENGINEER,
6TH CIRCLE.

Trichinopoly. 5th February 1885.

No. 1715 T.J.

From

The Superintending Engineer,
6th Circle.

To

The Chief Engineer
P.W.D.

Sir,

ENCLOSURE 2.

With reference to G.O No 315/V dated 23d December, I have the honor to forward in original the reports on the proposed resolution of the Govt of India of 2 Executive Engineers Mr Hughes & Mr Larmine and to report that in my opinion too much stress has been laid on the Executive Engineers signature to a map of forms insisted on by the Accounts Department for which the Accountant of the Division is and must be responsible and relieving the Executive Engineer of having to sign these papers (a duty of which might be with advantage done away with) will do good.

2. I have to point out that in practice the Executive Engineers have not been in the habit of coming into their Head quarters on the 1st of each month to go through the form of counting their cash balance (generally a com-

under Rule 10) and when necessary Executive Engineers have their monthly accounts sent out to them at their camps for signature, this last of course occasionally delays the accounts a few days but as a rule Executive Engineers prefer risking a censure on this account to neglecting what they consider their more important work.

3. The only modification I would propose in the draft resolution is.

1st para 6. Cash balances to be verified once a month by the Executive Engineer at any convenient date.

2d. The list of documents to be separately signed by the Executive Engineer in the Certificate to be printed, there can be no advantage in insisting on the Executive Engineer writing out this list in his own handwriting.

In conclusion I have to point out that I fear the proposed resolution will give but little relief to Executive Engineers and do but little as regards fixing responsibility.

I have the honor to be
Sir
Your most obedient servant

W. M. Thomas
Lt. Col. R.E.

421
62

P. W. D. 6TH CIRCLE.

From

The Superintending Engineer,

6th Circle.

SUPERINTENDENT
P.W. Department
7 FEB 85

To

The Chief Engineer
P. W. D.

No. 1715, T.S.

Dated 5th } Feby 1885
Received

Enclosure 2

Divisional accounts & returns. —

Reports in regard to the responsibility of Exec: Engineers in connection with —

O.S. 31/4

Cancelled Ch. 1.2.6

1232

OFFICE OF THE SUPT. OF WORKS,

TANK MAINTENANCE SCHEME,

No. 771

Chepák 14th April 1885.

From

THE SUPERINTENDENT OF WORKS,

TANK MAINTENANCE SCHEME,

To

THE Chief Engineer
Public Works Department

Enclosures.

SIR,

With reference to G. O., No 3151 W, of 23rd December last, I have the honor to state that the procedure therewith detailed will certainly be a step in the right direction, and as such will probably be welcomed by all Executive officers.

It is however only a very small step in the direction of the grand desideratum of entirely relieving Executive Engineers of the compilation of the mass of statistics, miscalled "accounts," which are at present prepared in the divisional offices.

The only accounts which an Executive Engineer need keep or be concerned with are his Cash Account, Stock Accounts and Contractors' Ledger, besides of course the Register of Works which is not an account

account at all.

All the other so-called accounts are compilations, abstracts or extracts from these and may just as well be compiled in the Examiner's office as in the Executive Engineer's.

If it be desirable, to save the transit of papers backwards and forwards that these abstracts and compilations should be made in the Executive Engineer's office, there is no objection thereto, but the work should be done by the Accountant as the Examiner's subordinate, and not as the Executive Engineer's.

The former need be in no way subordinate to the latter and should in fact have no connection with him, save to give him such information and to furnish him (thus reversing the present process) with copies of such statistics as he might require. He would in fact be a member of the Examiner's office working for the sake of convenience at the head quarters of the Division instead of at those of the Province.

The course herein advocated is no new one; it was recommended unanimously by the Committee which sat in Madras to consider this very subject in 1874 or 1875, of which Committee the then Examiner of Public Works Accounts (Major Conway Gordon) was a member, and cordially agreed with the other members.

Pending this desirable consummation, no doubt the proposed procedure is an improvement; it is however not clear what object is expected to be gained by stipulating that the list of documents examined and signed should be in the Executive Engineer's own handwriting.

I have the honor to be
Sir
Your most obedient servant

Lieut.-Col. R.E.
Superintendent of Works
Sau. R. Maintenance Scheme

G-C No 3151 W. 23-12-84
No 920 D. 13-4-83

188 R 3/4 3574

From

THE SUPERINTENDENT OF WORKS,

Tank Maintenance Scheme,

To

THE

No.

Dated

Despatched

Received

ENCLOSURE.

Subject.

States that the steps taken to relieve Ex. Engs from the Compilation of mass of statistics this is in the right direction.

H.S. 3/4 also 43/4
C. 15-4-85

No 3-W.

Memorandum

—"—

With reference to G. O. No 3151. W. dated 23 December 1884, the undersigned has the honor to state that he considers the rules proposed by the Government of India are a decided step in the right direction. The less Executive officers have to do with accounts the better; they must of course be responsible for all payments, and that the charges made in the primary accounts are correct; any other accounts should be compiled by trained accountants.

Camp Commanner Canal 29th Jany 1885

I have the honor to be,

Colonel. R.E.

Chief Engineer for Irrigation

To

The Secretary to Govt.

P. W. D.

421/66

Gen Dept

No 991 W

(42) 67

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 27th April 85.

READ the following

From	the Ex: Engr, Eastern Dn, Godavari	to	S.E. I Circle	(S.E. No 715	dt February 6th 1885)
do	do Krishnaliya Dn	to	do	(" " 907	dt " 18th ")
do	S.E. I Circle	to	the Chief Engr PWD	(" " 479 GL	dt March 26th ")
do	Ex: Engr Nellore Dn	to	S.E. II Circle	(" " 455 A	dt Jan 25th ")
do	Ex: Engr Kistna Eastern Dn	to	do	(" " 4559 A	dt Feby 10th ")
do	S.E. II Circle	to	the Chief Engr PWD	(" " 374 GL	dt " 12th ")
do	Ex: Engr Kurnool Canal Dn	to	S.E. III Circle	(" " 46 S.E. III	dt " 9th ")
do	Ex: Engr Cuddapah Dn	to	do	(" " 1976	dt Jan 31st ")
do	S.E. III Circle	to	Chief Engr PWD	(" " 2323	dt Feby 19th ")
do	Ex: Engr Barur Project Dn	to	S.E. IV Circle	(" " 236/SE	dt " 20th ")
do	Ex: Engr West Coast Dn	to	do	(" " 100	dt " 27th ")
do	Supdg Engr IV Circle	to	Chief Engineer PWD	(" " 111/Env	dt March 5th ")
to	S.E. V Circle	to	do	(" " 4283	dt Feby 16th ")
do	Ex: Engr Tinnevelly Dn	to	S.E. VI Circle	(" " 1993	dt January 26th ")
do	Ex: Engr Tanjore Dn	to	do	(" " 186	dt " 27th ")
do	S.E. VI Circle	to	Chief Engr PWD	(" " 1715 3Jd	dt Feby 5th ")
do	S.W. Tank Maintce	to	do	(" " 771	dt April 14th ")
do	Consg Architect to Govt	do	do	(" " 1556	dt January 23rd ")
do	Chief Engr for Irrign	do	do	(" " 316	dt " 29th ")

O.S. 31/4
dt 14/4/85

Complete
C.D.
5-2-85
KW

P 35

Ordered that the replies recorded above be forwarded to the Government of India (F.E. No. 992 W dt 27th April 15.)

To,
The Secretary to the
Govt of India, P.W. Dept

Sir,

In accordance with the request contained in your letter No 297 Ag. dt 18th December 1884, I am directed to forward herewith the opinions of a few selected Executive and Supdg Engineers, and of the Chief Engineer for Irrigation, on the draft resolution

P 36 (2)

propose to issue regarding the responsibility of Executive Engineers in connection with the divisional accounts and returns prepared in their offices.

16.4.85

P 35

Ordered that the replies recorded above be forwarded to the Government of India (P.E. No. 992 W dt 27th April 15.)

To,
The Secretary to the
Govt of India, P.W. Dept

Sir,

In accordance with the request contained in your letter No. 297 Ag. dt 18th December 1884, I am directed to forward herewith the opinions of a few selected Executive and Supply Engineers, and of the Chief Engineer for Irrigation, on the draft resolution which the Govt of India

P 36 (2)

propose to issue regarding the responsibility of Executive Engineers in connection with the divisional accounts and returns prepared in their offices.

16.4.85

421/69

Old. 31/4

3374

Govt. of [1885] Madras.

PUBLIC WORKS.

Dated

Read. Read.

G.O. 29 Jan 1885, No.

255 W

421

70

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, 26th January 1886, No. 110 W.:—

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

2. The report is satisfactory.

ENCLOSURE.

NOTES of inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Gudiváda division, on the 16th and 18th January 1886.

Mr. W. deMorgan, the Executive Engineer, and V. Subbaroyadu Puntulu, the accountant, were present. This office was last examined on the 30th and 31st January 1885.

2. The Executive Engineer is still the only drawing officer, the Gudiváda sub-treasury being the only treasury drawn upon; the two sub-divisional officers, Mr. P. R. Allen, Assistant Engineer, in charge of the Cowtaram, and Vencataramanaya, Sub-Engineer, in charge of the Gudiváda sub-division, have imprests, the former Rs. 300, the latter Rs. 500. There are also imprest-holders under the Executive Engineer, namely, Temporary Overseer V. Gungayya Sastry, imprest Rs. 500, and Abdul Rajack Sahib, delta superintendent, 2nd grade, imprest Rs. 100. The imprest accounts were found in order, but require earlier and more thorough audit by the accountant than is at present effected. The balance of the Executive Engineer's drawing account on the 31st December 1885 was proved correct. Cheque books are in order. The cash-book was checked for the month of December with satisfactory result. The cash abstract book is also well kept.

3. The accounts of works as rendered to the Examiner for August and September 1885 were all thoroughly checked back to the primary accounts, the result being satisfactory. The register of works was found correct in every case, and accurately posted from work abstracts, which are intelligently compiled by S. Gopaul Rao, storekeeper, and another.

Ten-day reports are as a rule promptly and correctly rendered, which enables the work abstracts to be duly posted during, instead of at the end of, the month. Work is duly accounted for in the month in which measurements are made, and payment follows measurement with fair punctuality. The register of works will now require attestation by the Executive Engineer of each account in it, under Government of India resolution printed with G.O., No. 2650 W., of 7th November 1885. Materials at site of works (46) aggregate a value of Rs. 11,479. The account in part IV of work abstract is regularly acknowledged by the sub-divisional officer.

4. Measurement books have not been properly kept, entries having been made and maintained in pencil and without any one's signature. But the Executive Engineer has already taken steps to apply the rules, and standing order No. 158 of 1885 with reference to code form M. 19 will also be followed. In no case was a measurement sheet found wanting in support of bills. Vouchers were quickly produced, showing method in filing same.

5. There is much hiring of boats from the Kistna Eastern division for conveying materials to works and for use by contractors. These and all other transfers are now promptly effected. The credits (in transfer) to Kistna Eastern by debit to miscellaneous advances, also the credit

to miscellaneous advances by debit to works and contractors' accounts, were checked in detail since July 1885, and the punt account (which enables proportionate allocation of these charges to each work) was examined. Result satisfactory. The balance to date uncharged off, Rs. 228-12-0, will be adjusted in January's accounts, and there will be no balance at the close of the official year.

6. Standing order No. 62 of 1885 (code 2283 D) will also have attention in communication with Kistnâ Eastern division, as regards workshop jobs uncompleted at end of the official year.

7. The *contractors* above referred to are not more than petty contractors. There are no large contracts, and only about 25 petty contracts. There is a register of accepted tenders, and the accounts of petty contracts are in order. There is no disputed account. The balances outstanding as due to contractors contain nothing noteworthy; all are by way of security for work still to be finished.

8. There is a stock balance of Rs. 2,233, comprising building materials (stone, lime, and sand). The stock accounts are in order.

9. The tools and plant accounts, like the stock accounts, contain no surplus articles. A small sale by auction of unservicable items under the sanction of the Superintending Engineer is contemplated.

10. The miscellaneous advances schedule shows a departure from clause 3 of code 499, in the payment to a surveyor of his salary before the sanction of the appointment was received.

11. In the deposits account are 204 items of security left by ryots for their proper up-keep of temporary irrigation sluices allowed them. These deposits are now about to be returned, the irrigation season being over.

12. The budget registers are in order, but with reference to such transactions as the payment of compensation for land, and the settlement for workshop unfinished jobs, at the close of the official year, the register of liablities (code form No. 77) should be carefully maintained.

13. The rate book of September 1884 is said to still represent correct rates.

14. Service books are in order.

15. Government orders and all other records are systematically filed.

16. The Executive Engineer speaks in high praise of the accountant, who has evidently well maintained the good state of the office. Much praise is also due to him for his training of the clerks in accounts work.

ORDER—dated 29th January 1886, No. 255 W., Public Works.

Communicated to the Superintending Engineer, II Circle, for the information of the Executive Engineer, Gudivâda division, and for that officer's guidance with special reference to paragraphs 4, 10 and 12 of the notes.

2. The report is satisfactory.

(True Extract.)

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

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

Exd. E. Fernandez.
Spare Copies

(421/71)

GENERAL.
ACCOUNT.

Govt. of {1886} Madras.

PUBLIC WORKS.

Dated January, 29th.

Read. *Encl.*

G.O., 29th Jan. 1886, No. 255 W.

JANUARY.

Notes of Inspection

Orders on —, submitted by the Examiner, Public Works Accounts, of the office of the Gudiváda division.

255 / 3 421 / 72

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from D. C. GORDON, Esq., Examiner, Public Works Accounts, Madras, to the Secretary to Government, Public Works Department, dated 25th February 1885, No. 127 W.:—

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

2. There has been considerable improvement in the state of the office. Attention is necessary to paragraph 4, regarding the custody of pass-books, with reference to code paragraph 1882 (standing orders Nos. 108 of 1883 and 95 of 1884); to paragraph 7, in respect of the surplus materials at site of finished works; and to paragraph 12, with a view to the prompt settlement for work done by petty contractors, who should not be kept out of their money.

3. The Executive Engineer should re-attest the opening page of all service books which have not been so attested for five years, satisfying himself of the individuality of the persons described therein.

ENCLOSURE.

NOTES of inspection by W. E. CURRY, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Gudiváda division, on the 30th and 31st January 1885.

The Executive Engineer, Mr. J. Hannan, and the accountant, V. Subbaroyadu Pantulu were present. This office was last inspected on 2nd August 1884 (*vide* G.O., No. 2023 W., of 16th August 1884).

2. At present this division is not a heavy one as regards keeping the accounts. Only the Executive Engineer draws cheques and has a regular cash-book. He draws on the sub-treasuries of Gudiváda and Bezwáda. There are two sub-divisions under an Assistant and a Sub Engineer, respectively, neither of whom at the time of inspection was a disburser.

3. There are four imprest-holders whose imprests are therefore recouped from the Executive Engineer's office:

Name.	Rank.	Amount.
		RS.
V. Gungiah Sastri	Delta superintendent	400
Abdur Rajac	Do.	200
R. Ramadoss Naidu	Do.	300
R. Kristna Rao Naidu	Overseer	300

4. The pass-book could not be examined as it was at the treasury. The pass-book appears to remain nearly all the month at the treasury instead of in the divisional office. The reverse should be the case.

5. The cash-book and imprest accounts from the date of last inspection were gone through and found complete, and the cash abstract book up to date. The only direct payments made by the Executive Engineer are to petty contractors for earthwork and conveyance of materials, and all establishment charges.

6. The value of stock in this division is at present Rs. 2,000, against a limit of Rs. 5,000. There are two small manufacturing operations for stock, but most of the stock materials are received in transfer from the Kistna Eastern and Western divisions, the carriage of them being undertaken by petty contractors.

7. The stock is at two depôts, the locks at Pâmarru and Cowtaram, which are centrally situated and whence materials can easily be sent by canal to where they are wanted. There are also a few surplus materials at site of finished works treated as stock till used up on other works.

8. The lock superintendents also act as storekeepers. They are said to enter materials received in daily registers of receipts, extracts from which are sent weekly to the Executive Engineer's office through the sub-divisional officer. The extract is checked in the divisional office with duplicate invoices received from transferring divisions, after which transfer debit advices are compared and responded to or petty contractors' bills for carriage of materials made out.

9. The lock superintendent issues materials for works against orders received from the Executive Engineer or sub-divisional officer, and is said to enter them in daily register of issues and to obtain a receipt for them. A monthly statement of all materials issued is sent to the sub-divisional officer who compiles the monthly abstract of materials issued, and this is checked in Executive Engineer's office with ten-day reports.

10. The monthly abstract of materials received is made out in the divisional office. The other stock accounts and those for tools and plant were in good order. The cost of roughstone is high owing to heavy conveyance charges.

11. Masonry work is done departmentally. Earthwork has mostly been done by petty contract, and piece-work is now being tried. Security is taken from petty contractors by withholding 5 to 10 per cent. of amount of bill. Their agreements are filed on piece-work form M, No. 169.

12. Rs. 2,000 due to petty contractors is withheld until earthwork is properly sectioned.

13. For work done by petty contract, measurement sheets are sent to the divisional office where all the bills are made out by the accountant in petty contract account, and payment is made by the Executive Engineer.

14. Work abstracts are prepared in the divisional office. Materials at site appear to be well looked after; the fact of their being verified is entered in progress reports. The work abstracts for September were gone through and found complete. Those for January and the register of works were up to date.

15. After the accounts for each month are completed, the work abstracts and their accompaniments are sent to the sub-divisional officer, for information, and returned to the Executive Engineer's office.

16. There are no measurement books as yet recorded in the divisional office.

17. There should be a register of service books. A few of them have not been re-attested for more than five years (*vide* Civil Pension Code section 129, rule I).

18. Other office accounts and schedules call for no remark here.

MADRAS,
18th February 1885.

ORDER—dated 27th February 1885, No. 456 W., Public Works.

Communicated to the Superintending Engineer, II Circle, for information and consideration.

(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. E. Fernandez.
Spare Copies

421/73

GENERAL.
ACCOUNT.

Govt. of {1885} Madras.

PUBLIC WORKS.

Dated February, 27th.

Encl.

Recd.

G.O., 27th Feb. 1885, No. 456 W.

FEBRUARY.

Inspection

Orders on notes of — of the Gudivada division office submitted by the Examiner, Public Works Accounts.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from D. C. GORDON, Esq., Examiner, Public Works Accounts, Madras, to the Secretary to Government, Public Works Department, dated 25th February 1885, No. 128 W.:—

I have the honor to submit, for information and orders of Government, notes by Mr. Curry, Deputy Examiner, of his inspection of the office of the Kistna Eastern division.

Paragraph 4.—All cash-books and imprest accounts should be examined by the accountant, who is responsible for the correct allocation of expenditure. The posting of the cash abstract book might be done by his assistant to let the accountant have the time for other work.

Paragraph 6.—This is extra work for, apparently, no particular benefit, and may be discontinued.

Paragraph 9.—The Superintending Engineer's attention is invited to these remarks.

Paragraphs 10 *and* 11.—The introduction of the normal cost system, as lately approved by Government, will enable the sub-divisional returns being submitted much earlier. The payment of muster rolls has nothing to do with the transmission of ten-day reports. Accounts should show the charges for work done, payments not made being shown as arrears due on the work, while the charges or liabilities give information of the amount and value of work done to date.

Paragraph 14.—No debit should be made to the deposit account unless there has already been credited to that account a specific amount against which the debit is made.

For work done for private parties on an accepted estimate, the amount of estimate should be recovered whether or not the cost to the shops be less or greater than the estimate; but in all cases, without exception, the recognised percentages should be shown in the shop accounts, so as to exhibit fairly the value of the work turned out.

ENCLOSURE.

NOTES of inspection by W. E. CURRY, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Kistna Eastern division, on the 3rd and 4th February 1885.

The Executive Engineer, Mr. J. D. Grant, and the accountant, K. Jaganatham Pantulu, were present. The office was last inspected on 31st July 1884 (*vide* G.O., No. 2024 W., dated 16th August 1884).

2. There are three sub-divisions and three sub-divisional officers besides the Executive Engineer. Each keeps a cash-book, making four cash-books for the whole division. There are also imprest-holders under each of the sub-divisional officers:

Name.	Rank.	Amount.
		RS.
B. Venkatasubbayya Sastri ...	Anicut superintendent	800
Mir Sadr-ud-din Sahib A.C.E. ...	Overseer	500
M. Aiyanna Naidu	Do.	200
D. Vencataswami Naidu ...	Do.	200
O. Parasayya Naidu	Do.	200

3. The treasury pass book was examined and the drawing account found to agree with the cash-book.

4. All the cash-books and imprest accounts were found in good order except that the imprest accounts are not always examined by the accountant when they come in from the sub-divisions, but by a clerk. The imprests are abstracted into the cash-books and the latter are posted into the cash abstract book by the accountant.

5. Payments from the divisional office are almost entirely confined to establishment charges.

6. Into the cash-book of the southern sub-divisional officer are copied contract certificates in full detail showing value of work done on each sub-head. This information is not wanted here and involves two extra copies of the contract certificate.

7. The stock transactions of this division are heavy, as large supplies of woodwork and building materials are sent to the Gudiváda and Kistna Western divisions. The northern and southern sub-divisions have stock under the sub-heads building materials and fuel. Most of the stock is in the headquarter sub-division under charge of the anicut superintendent and workshops storekeeper. The former looks after building materials, fuel, and the manufacture of building materials.

8. The anicut superintendent now maintains daily registers of receipts and issues. The stock accounts for December were gone through and found in good order. The workshops accounts and tools and plant registers are kept in a complete manner.

9. There are several items of stock which had not been counted or measured during the year ending 30th September last. It is impossible to take anything like an accurate measurement of the stone and fuel owing to the nature of the quarry and the cramped up space available for storing materials. This cannot be done till they are stacked on punts, but a rough approximation might be made. Timber also has not been measured.

10. The accounts of this division have not been punctual lately. Work abstracts are compiled in the Executive Engineer's office. In those for January no ten-day reports had been yet posted. As was noticed in last inspection report the ten-day reports still come up late from sub-divisions and not till the corresponding muster rolls had been paid, which may be two or three weeks after the period.

11. Back work abstracts were found complete except that ten-day reports of one month were filed with the work abstracts of following month, because the corresponding muster rolls had not been paid till then. The ten-day reports were, however, posted into the proper month's work abstract.

12. The Executive Engineer has now ordered that measurement books instead of measurement sheets be sent up with contract certificates.

13. The register of works, service books and other documents were examined and found in order.

14. Work is sometimes executed in the shops for private parties and Local Fund Board before a deposit is made. The cost of such work should be cleared from the shops accounts by debit to stock purchases and sales and not deposits.

For Government 7½ per cent. on the actual cost of work done is added for general charges. For private parties the additional charge is 10 per cent. on the estimated cost; if the estimate is exceeded the actual centage charge to private parties is so much the less.

MADRAS,
18th February 1885.

ORDER—dated 27th February 1885, No. 457 W., Public Works.

Communicated to the Superintending Engineer, II Circle, for information and consideration.

(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. E. Fernandez.
Spare Copies

421/75

GENERAL.
ACCOUNT.

Govt. of {1885} Madras.

PUBLIC WORKS.

Dated February, 27th.

Encl.

Read.

G.O., 27th Feb. 1885, No. 457 W.

FEBRUARY.

Inspection

Orders on notes of — of the Kistna Eastern division office, submitted by the Examiner, Public Works Accounts.

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

[C. No. 2.]

9(42)
fol 76

From No. 110 W.

THE EXAMINER,
PUBLIC WORKS ACCOUNTS,

To MADRAS,

The Secretary to Government,

Public Works Department.

Madras, 26th January 1886.

Sir,

I have the honor to forward for information and orders of Government, notes by Mr. Rainier, Dy. Examiner, of his inspection of the Office of the Gudivada Division.

2. The report is satisfactory.

I have the honor to be,

Sir,

Your Most Obedient Servant.

D. C. Condon

Examiner P. W. Accounts.

Encs: One

NOTES OF INSPECTION BY H.RAINIER ESQ. DEPUTY EXAMINER P.W.ACCOUNTS MADRAS. OF THE EXECUTIVE ENGINEER GUDIVADA DIVISION. ON THE 16TH. AND 18TH. JANUARY 1886.

MR.W.DE MORGAN THE EXECUTIVE ENGINEER, AND V. SUBBAROYADU PUNTULU THE ACCOUNTANT WERE PRESENT. THIS OFFICE WAS LAST EXAMINED ON THE 30TH. AND 31ST. JANUARY 1885.

2. THE EXECUTIVE ENGINEER IS STILL THE ONLY DRAWING OFFICER. THE GUDIVADA SUB-TREASURY BEING THE ONLY TREASURY DRAWN UPON - THE TWO SUB-DIVISIONAL OFFICERS, MR.P.R.ALLEN. ASSISTANT ENGINEER IN CHARGE OF THE CONTRAM; AND VENCATARAMAYA SUB-ENGINEER IN CHARGE OF THE GUDIVADA SUB-DIVISION HAVE IMPRESTS; THE FORMER RS.300; THE LATTER RS.500. THERE ARE ALSO IMPREST HOLDERS UNDER THE EXECUTIVE ENGINEER, NAMELY TEMPORARY OVERSEER V.GUNGAYYA SASTRY, IMPREST RS.500; AND ABDUL RAJACK SAHIB DELTA SUPERINTENDENT 2ND.GRADE, IMPREST RS.200. THE IMPREST ACCOUNTS WERE FOUND IN ORDER, BUT REQUIRE EARLIER AND MORE THOROUGH AUDIT BY THE ACCOUNTANT THAN IS AT PRESENT EFFECTED. THE BALANCE OF THE EXECUTIVE ENGINEER'S DRAWING ACCOUNT ON THE 31ST.DECEMBER 1885 WAS PROVED CORRECT. CHEQUE BOOKS ARE IN ORDER. THE CASH BOOK WAS CHECKED FOR THE MONTH OF DECEMBER WITH SATISFACTORY RESULT. THE CASH ABSTRACT BOOK IS ALSO WELL KEPT.

3. THE ACCOUNTS OF WORKS AS RENDERED TO THE EXAMINER FOR AUGUST AND SEPTEMBER 1885, WERE ALL THOROUGHLY CHECKED BACK TO THE PRIMARY ACCOUNTS - THE RESULT BEING SATISFACTORY- THE REGISTER OF WORKS WAS FOUND CORRECT IN EVERY CASE, AND ACCURATELY POSTED FROM WORK ABSTRACTS WHICH ARE INTELLIGENTLY COMPILED BY S.GOPAUL RAO. STOREKEEPER AND ANOTHER.

TEN-DAY REPORTS ARE AS A RULE PROMPTLY AND CORRECTLY RENDERED, WHICH ENABLES THE WORK ABSTRACTS TO BE DULY POSTED UPTO, INSTEAD OF AT THE END OF THE MONTH. WORK IS DULY ACCOUNTED FOR IN THE MONTH IN WHICH MEASUREMENTS ARE MADE, AND PAYMENT FOLLOWS MEASUREMENT WITH FAIR PUNCTUALITY. THE REGISTER OF WORKS WILL NOW REQUIRE ATTESTATION BY THE EXECUTIVE ENGINEER OF EACH ACCOUNT IN IT, UNDER GOVERNMENT OF INDIA RESOLUTION PRINTED WITH G.O. NO.3650-W. OF 7TH. NOVEMBER 1885. MATERIALS AT SITE OF WORKS (at) AGGREGATE A VALUE OF RS.11,475, THE ACCOUNT IN PART IV OF WORK ABSTRACT IS REGULARLY ACKNOWLEDGED BY THE SUB-DIVISIONAL OFFICER.

4. MEASUREMENT BOOKS HAVE NOT BEEN PROPERLY KEPT, ENTRIES HAVING BEEN MADE AND MAINTAINED IN PENCIL AND WITHOUT ANY ONE'S SIGNATURE.- BUT THE EXECUTIVE ENGINEER HAS ALREADY TAKEN STEPS TO APPLY THE RULES, AND STANDING ORDER NO.158 OF 1885 WITH REFERENCE TO CODE FORM M.19 WILL ALSO BE FOLLOWED. IN NO CASE WAS A MEASUREMENT SHEET FOUND WANTING IN SUPPORT OF BILLS - VOUCHERS WERE QUICKLY PRODUCED SHEWING METHOD IN FILING SAME.

5. THERE IS MUCH HIRING OF BOATS FROM THE KISTNA EASTERN DIVISION FOR CONVEYING MATERIALS TO WORKS AND FOR USE BY CONTRACTORS. THESE AND ALL OTHER TRANSFERS ARE NOW PROMPTLY EFFECTED. THE CREDITS (IN TRANSFER) TO KISTNA EASTERN BY DEBIT TO MISCELLANEOUS ADVANCES; ALSO THE CREDIT TO MISCELLANEOUS ADVANCES BY DEBIT TO WORKS AND CONTRACTORS' ACCOUNTS, WERE CHECKED IN DETAIL SINCE JULY 1885, AND THE ~~present~~ joint ACCOUNT (WHICH ENABLES PROPORTIONATE ALLOCATION OF THESE CHARGES TO EACH WORK) WAS EXAMINED - RESULT SATISFACTORY -

THE

2333 / 99 8/43

THE BALANCE TO DATE UNCHARGED OFF, RS.328-12-0 WILL BE ADJUSTED IN 'JANUARY'S ACCOUNTS, AND THERE WILL BE NO BALANCE AT THE CLOSE OF THE OFFICIAL YEAR.

421 / 78

6. STANDING ORDER NO.62 OF 1885 (CODE 2283 C.) WILL ALSO HAVE ATTENTION IN COMMUNICATION WITH KISTNA EASTERN DIVISION, AS REGARDS WORKSHOP JOBS UNCOMPLETED AT END OF THE OFFICIAL YEAR.

7. THE CONTRACTORS ABOVE REFERRED TO ARE NOT MORE THAN PETTY CONTRACTORS. THERE ARE NO LARGE CONTRACTS AND ONLY ABOUT 25 PETTY CONTRACTS. THERE IS A REGISTER OF ACCEPTED TENDERS, AND THE ACCOUNTS OF PETTY CONTRACTS ARE IN ORDER. THERE IS NO DISPUTED ACCOUNT. THE BALANCES OUTSTANDING AS DUE TO CONTRACTORS CONTAIN NOTHING NOTEWORTHY - ALL ARE BY WAY OF SECURITY FOR WORK STILL TO BE FINISHED.

8. THERE IS A STOCK BALANCE OF RS.3833, COMPRISING BUILDING MATERIALS (STONE, LIME AND SAND). THE STOCK ACCOUNTS ARE IN ORDER.

9. THE TOOLS AND PLANT ACCOUNTS LIKE THE STOCK ACCOUNTS, CONTAIN NO SURPLUS ARTICLES, A SMALL SALE BY AUCTION OF UNSERVICEABLE ITEMS UNDER THE SANCTION OF THE SUPERINTENDING ENGINEER ~~1ST. CIRCLE~~ IS CONTEMPLATED.

10. THE MISCELLANEOUS ADVANCES SCHEDULE SHEWS A DEPARTURE FROM CLAUSE 3 OF CODE 499 - IN THE PAYMENT TO A SURVEYOR OF HIS SALARY BEFORE THE SANCTION OF THE APPOINTMENT WAS RECEIVED.

11. IN THE DEPOSITS ACCOUNT ARE 304 ITEMS OF SECURITY

LENT BY RYOTS FOR THEIR PROPER UP-KEEP OF TEMPORARY IRRIGATION SLUICES ALLOWED THEM - THESE DEPOSITS ARE NOW ABOUT TO BE RETURNED, THE IRRIGATION SEASON BEING OVER.

12. THE BUDGET REGISTERS ARE IN ORDER, BUT WITH REFERENCE TO SUCH TRANSACTIONS AS THE PAYMENT OF COMPENSATION FOR LAND, AND THE SETTLEMENT FOR WORKSHOPS' UNFINISHED JOBS, AT THE CLOSE OF THE OFFICIAL YEAR, THE REGISTER OF LIABILITIES (CODE FORM NO.77) SHOULD BE CAREFULLY MAINTAINED.

13. THE RATE BOOK OF SEPTEMBER 1884 IS SAID TO STILL REPRESENT CORRECT RATES.

14. SERVICE BOOKS ARE IN ORDER.

15. G.OS AND ALL OTHER RECORDS ARE SYSTEMATICALLY FILED.

16. THE EXECUTIVE ENGINEER SPEAKS IN HIGH PRAISE OF THE ACCOUNTANT WHO HAS EVIDENTLY WELL MAINTAINED THE GOOD STATE OF THE OFFICE. MUCH PRAISE IS ALSO DUE TO HIM FOR HIS TRAINING OF THE CLERKS IN ACCOUNTS WORK.

18TH.JANUARY 1886. (SIGNED)
H.RAIKES
CY.EXAMINER P.W.ACCOUNTS.

(TRUE COPY.)

HONY.ASST.EXAMINER P.W.ACCOUNTS.

No. 255 W. dt. Jan: 29. 1886.

Rec'd 658

Gen'l Account

Comm.r to the S.E. II Circle, for the information of the Ex. Engineer, Gadivada Division, and for that officer's guidance with special reference to paras 4 10 and 12, of the notes.

2. The report is satisfactory.

Sec
29/1/86

48 W 27/2/86
265 W 17/4/86

28.1.86

S.E. II Circle ✓
Ex. Engr. ✓ Gadd 1/2/86

(421/80)

From,

The Examiner P. W. Accounts,

Madras.

To,

The Secretary to Government,

P. W. Department.

No. 110 Ex.

Dated 26th January 1886.

Recd. 27

Encs: One

Notes of inspection of the Office of the Gudivada Division by Mr. Rainier. Forwards with remarks.

C No 658

Govt. of 1886 Madras.

PUBLIC WORKS.

Dated

Read

Encl

G.O., 29 Jan 1886, No. 255

421
881

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.G.

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* 13—*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 account 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 1885.

* * * * *

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. 1,07,979 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.

* * * * *

421/82

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 Audit.

* * * * *

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

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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, but 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. 8,172 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. 2327 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."

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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 20, 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 done all in their power 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.
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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 Superintending Engineers 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 equivalent to 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 41 *of inspection report*—"Countersignature of travelling allowance bills."

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

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

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

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

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

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.

Exd. E, Fernandez.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1885} Madras.

PUBLIC WORKS.

Dated December, 9th.

Read. *Encl.*

G.O., 9th Dec. 1885, No. 2950 W.

DECEMBER.

Inspection of the Office of the Examiner, Public Works Accounts

Orders on letter from the Government of India, forwarding, with remarks, copy of a report of an —, in January and February 1885 by the Inspector of Public Works Accounts.

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

[C. No. 2.]

No. 1184 W.

From

THE EXAMINER,
PUBLIC WORKS ACCOUNTS,
MADRAS,

To

The Secretary to Government,
Public Works Department.
Madras, 11th February 1886.

Sir,

I have the honor to submit for information and orders of Government notes by Mr. Rainier, Dy. Examiner, of his inspection of the Office of the Kistna Eastern Division.

2. The remarks in para 4, as summed up in clauses (b) (*h*) and (*j*), are specially brought to notice of the Superintending Engineer, as also those in para 18.

3. The matter of paras 5, 6 and 9 should be considered by the Chief Engineer for Irrigation in connection with G.O. No. 2950 W. dated 9th. December 1885 and orders issued.

4. The Executive Engineer's attention is necessary to the remarks in para 8; also to the incorrect charges to "Land, kilns etc." noticed in para 14; to Code paras 2283 A. et seq (Standing Order No. 63 of 1885) in regard to Workshops transactions; and generally to the matters taken up by the Dy. Examiner.

I have the honor to be,

Sir,

Your Most Obedient Servant,

Examiner P. W. Accounts.

Enclosure

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NOTES OF INSPECTION BY H.RAINIER ESQ. DEPUTY EXAMINER P.W.ACCOUNTS MADRAS, OF THE OFFICE OF THE EXECUTIVE ENGINEER KISTNA EASTERN DIVISION, ON THE 21ST, 22ND, AND 23RD, JANUARY 1886.

MR.J.D.GRANT, THE EXECUTIVE ENGINEER AND JAGANATHUM PANTULU THE ACCOUNTANT, WERE PRESENT. THE OFFICE WAS LAST EXAMINED ON THE 3RD. AND 4TH. FEBRUARY 1885, (SEE PAPERS PRINTED WITH G.O. NO.457 W. OF 27TH.FEBRUARY 1885).

2. THE THREE SUB-DIVISIONAL OFFICERS MR.C.A.SMITH, ASSISTANT ENGINEER, (HEAD QUARTERS); MR.J.INGLIS, ASSISTANT ENGINEER, (SOUTHERN SUB-DIVISION); AND T.SUBRAMANIAH IYER ASSISTANT ENGINEER (NORTHERN SUB-DIVISION); ALL HAVE DRAWING ACCOUNTS. THE SUPERINTENDING ENGINEER HAS AN ADVANCE OF RS.100 FOR HIS CONTINGENT EXPENDITURE; THE HEAD QUARTERS sub-division OFFICER HAS TWO IMPREST HOLDERS:-

(1.) P.VENKATASUBHAYYA CHETTY.....RS.800
(2.) M.ALYANNA NAIDU.....RS.200

THE SOUTHERN SUB-DIVISIONAL OFFICER HAS ONE:-
MIR SADR-UD-DIN SAHIB.....RS.300

THE NORTHERN SUB-DIVISIONAL OFFICER HAS ONE:-
R.V.NARAYANA IYER.....RS.200

MR.U.N.JOYCE, SUPERVISOR HAS AN IMPREST OF...RS. 50

3. THE BALANCE OF THE EXECUTIVE ENGINEER'S DRAWING ACCOUNT ON THE 31ST.DECEMBER 1885 WAS PROVED CORRECT. THE IMPREST ACCOUNTS FOR SEVERAL MONTHS WERE EXAMINED AND FOUND IN ORDER, BUT THE ACCOUNTANT'S INITIAL ON VOUCHERS IN TOKEN OF AUDIT SHOULD BE IN INK AND DATED.

THE CASH BOOKS VOUCHERS SHOULD ALSO BEAR EVIDENCE OF REGULAR SYSTEMATIC AUDIT BY THE ACCOUNTANT. CHEQUE NO. 23809 DRAWN

DRAWN ON 2ND.NOVEMBER 1885 IN FAVOR OF THE DELTA SUPERINTENDENT FOR PAYMENT OF THE STAFF AT KUNKIPADU LOCK FOR OCTOBER 1885 WAS NOT CASHED ON THE 31ST.DECEMBER 1885, THOUGH THE MEN'S ACQUITTANCES ARE SAID TO HAVE BEEN SENT TO THE EXAMINER WITH NOVEMBER'S ACCOUNTS. THE HEAD QUARTERS SUB-DIVISIONAL OFFICER HAS HABITUALLY OMITTED TO SUBMIT MEASUREMENT SHEETS WITH BILLS - THE EXECUTIVE ENGINEER'S CALLS IN THIS RESPECT HAVING BEEN OVERLOOKED. DUPLICATE CASH VOUCHERS FOR BACK MONTHS WERE NOT QUICKLY PRODUCED. CHEQUE BOOKS WERE IN ORDER.

4. THE ACCOUNTS OF WORKS FOR AUGUST AND SEPTEMBER, AS WELL AS A FEW HERE AND THERE FOR OTHER MONTHS WERE OVERHAULED, AND THE FOLLOWING POINTS NOTED:-

A. NEW WORKSHOPS BUILDINGS AT BEZWADA - PAYMENT OF RS.268-4-5 ON 19TH.DECEMBER 1885 TO A PETTY CONTRACTOR PER VOUCHER NO.87. NO MEASUREMENT SHEET OR BOOK AVAILABLE. PART IV OF WORK ABSTRACT FOR AUGUST 1885 NOT SIGNED BY SUB-DIVISIONAL OFFICER OR ANY-ONE. TEN-DAYS REPORTS FOR THE ENTIRE MONTH OF DECEMBER 1885, RECEIVED ON THE 9TH.JANUARY 1886: NO TEN-DAYS REPORTS FOR JANUARY 1886 YET RECEIVED.

B. CLEARING MAIN CANAL AT BEZWADA - PAYMENT ON 17TH.JULY 1885 TO CONTRACTOR FOR WORK SAID TO HAVE BEEN MEASURED ON 4TH. 5TH. 9TH..& 10TH.JUNE 1885, RS.664-11-9. MEASUREMENTS SHOULD APPEAR AS 'WORK DONE' IN THE ACCOUNTS OF THE MONTH IN WHICH MEASURED AND PAYMENT SHOULD FOLLOW MEASUREMENTS AS QUICKLY AS POSSIBLE. IN THE ABOVE CASE NO MEASUREMENT SHEET OR BOOK AVAILABLE IN THE EXECUTIVE ENGINEERS OFFICE.

C. CONSTRUCTING QUARTERS AND OFFICE FOR SUPERINTENDING ENGINEER, BEZWADA - PAYMENT TO A NATIVE PETTY CONTRACTOR (NAME NOT STATED IN ENGLISH) PER VOUCHER NO.107 OF JANUARY 1886, RS.983-2-7; ALSO PREVIOUS PAYMENT, RS.6,174-13-7 IN AUGUST 1885. NO MEASUREMENTS ON RECORD IN THE EXECUTIVE ENGINEER'S OFFICE. EXPENDITURE ON A TENNIS GROUND FOR THE ABOVE BUILDING, TO THE END OF DECEMBER 1885, HAD REACHED RS.207-11-5, NOT CONTEMPLATED IN THE ESTIMATE.

D. EXCAVATING

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D. EXCAVATING AND WIDENING RYVES' CANAL - NO MEASUREMENTS ON RECORD IN EXECUTIVE ENGINEER'S OFFICE FOR RS.1,973-6-3 PAID UP TO AUGUST 1885.

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E. ALTERATIONS AND ADDITIONS TO COLLECTORS CUTCHERRY AT MASULIPATAM - TOTAL OUTLAY RS.32,837-15-8. WORK CERTIFIED AS MEASURED BY SUB-DIVISIONAL OFFICER AND CHECKED BY THE EXECUTIVE ENGINEER; BUT NO MEASUREMENTS ON RECORD IN EXECUTIVE ENGINEER'S OFFICE.

F. MANUFACTURE OF STONE AT BEZWADA AND SITANAGARAM QUARRIES NO TEN-DAYS REPORTS APPEAR TO BE USUALLY SENT UP FOR JANUARY YET RECEIVED. TEN-DAY REPORTS APPEAR TO BE USUALLY SENT UP MONTHLY. RS.97-5-4 PAID IN JANUARY 1886 FOR DRESSING CUT STONE, NO MEASUREMENTS ON RECORD APPARENTLY.

GENERAL REMARKS.

G. THE LATENESS OF TEN-DAY REPORTS NOTICED IN PARA 10 OF LAST INSPECTION NOTES ALSO AT PREVIOUS INSPECTIONS. IS NOT YET REMEDIED. IT WOULD BE WELL TO NOTE ON THESE DOCUMENTS THE DATE THEY WERE RECEIVED IN THE EXECUTIVE ENGINEER'S OFFICE.

H. MEASUREMENTS SHOULD BE RECORDED IN THE EXECUTIVE ENGINEER'S OFFICE. FULL DIRECTIONS REGARDING THE CONTENTS AND METHOD OF MEASUREMENT BOOKS ARE TO BE FOUND ON THE BACK OF FORM M.19 AS MODIFIED BY STANDING ORDER 158 OF 1885 - ALSO ON THE INSIDE OF THE COVERS OF MEASUREMENT BOOKS. IT IS ESPECIALLY ESSENTIAL THAT EACH MEASUREMENT SHOULD BE INKED IN AND SIGNED THE SAME DAY AS MADE.

J. PAYMENTS TO CONTRACTORS ARE INVARIABLY MADE BY SUB-DIVISIONAL OFFICERS - SEE CODE PARA 1629. THE EXECUTIVE ENGINEERS (OR THE SUB-DIVISIONAL OFFICERS) ORDER TO PAY, WITH THE AMOUNT AND THE WORDS 'BY CHEQUE' OR 'BY CASH' IS CONSIDERED DESIRABLE ON EVERY BILL - THOUGH THE MERE SIGNATURE OF THE OFFICER OF COURSE FIXES THE RESPONSIBILITY. BILLS FOR MATERIALS SHOULD BEAR UNMISTAKEABLE EVIDENCE THAT THE MATERIALS HAVE ACTUALLY BEEN RECEIVED IN GOOD ORDER BY THE INDIVIDUAL RESPONSIBLE FOR THEM.

K. PART I OF WORK ABSTRACTS SHOULD NOT BE POSTED FROM CASH BOOK VOUCHERS, OR THE LIKE, BUT SHOULD BE A RECORD OF WORK DONE, AS PER TEN-DAY REPORTS AND MEASUREMENT SHEETS, QUITE REGARDLESS OF PAYMENTS (CODE 2259).

L. WORK ABSTRACTS SUBJECT TO THE ABOVE REMARKS, ARE NEATLY AND CAREFULLY PREPARED BY A CLERK M.RAMASWAMY, A PROMISING MAN. THE REGISTER OF WORKS NOW REQUIRES VERIFICATION AND SIGNATURE OF EACH ACCOUNT IN IT, BY THE EXECUTIVE ENGINEER.

5. THERE

5. THERE IS A FLEET OF PUNTS 49 IN NUMBER. THE ORIGINAL COST OF WHICH IS DEBITED TO TOOLS AND PLANT. THE COST OF MAINTAINING THE PUNTS IS ALSO SO CHARGEABLE.

THE COST OF WORKING HOWEVER HAS BEEN DEBITED TO DEPOSITS PENDING DISTRIBUTION TO WORKS ON WHICH THE PUNTS ARE ENGAGED (IN CARRYING STONE ETC.). A TIME BOOK IS KEPT BY THE ANICUT SUPERINTENDENT WHO ALSO KEEPS A REGISTER OF MATERIALS SUPPLIED TO EACH SUB-DIVISION FROM WHICH REGISTER DEBIT SCHEDULES ARE PREPARED MONTHLY AND SUBMITTED TO THE EXECUTIVE ENGINEER, WHO CALLS ON THE PARTIES DEBITED TO VERIFY AND ALLOCATE THE CHARGES TO WORKS. HENCE DEBIT TO WORKS BY CREDIT TO DEPOSITS FOR PUNT HIRE BUT THE DEPOSIT ACCOUNT IS UNSUITED FOR THIS PURPOSE: THE MISCELLANEOUS ADVANCE ACCOUNT SHOULD NOW BE USED INSTEAD.

6. WORKS ARE DEBITED ON THE ABOVE ACCOUNT AT 6 PIES PER CUBIC FOOT OF STUFF CARRIED. AND OTHER DIVISIONS ARE CHARGED 8 ANNAS A DAY PER PUNT SUPPLIED, THE RESULT BEING THAT FROM JULY TO DECEMBER 1885, THE DEBITS TO DEPOSITS WERE, RS.2,579 THE DEBIT TO WORKS OR DIVISIONS RS.4,432, AND PROFIT RS.1,853. SUCH PROFIT SO LONG AS THE RATES ARE MARKET RATES SHOULD BE CREDITED TO REVENUE.

7. IN ORDER TO CHECK WHETHER OR HOW FAR CODE PARAS 1605 AND 1606 ARE FOLLOWED IT IS DESIRABLE THAT A REGISTER OF ACCEPTED TENDERS SHOULD BE MAINTAINED.

8. THE ACCOUNTANT SHOULD BE VERY PROMPT IN POSTING UP THE OFFICE CODE WITH ALL STANDING ORDERS RECEIVED; AND HE CANNOT BE TOO CAREFUL TO MARK THE EFFECT OF EVERY SUCH STAND-

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ING ORDER IMMEDIATELY IT COMES TO THE OFFICE. FROM STANDING ORDER NO.43 OF 1885 INCLUSIVE NO CORRECTIONS HAD BEEN MADE IN THE CODE AND THE ACCOUNTANT WAS UNAWARE OF SUCH IMPORTANT STANDING ORDERS AS 62, 146 AND 158 OF 1885. THE FIRST CREATING CODE PARAS 2283 A. TO 2283 E. WILL NEED CAREFUL ATTENTION IN THIS DIVISION.

9. THE EXECUTIVE ENGINEER ENQUIRED REGARDING THE PROPER ACCOUNTING FOR CHARGES AND RECEIPTS OF THE NEW PRINTING PRESS IN THIS DIVISION TO BE USED FOR THE ENTIRE CIRCLE; AND IT WAS EXPLAINED THAT THE FIRST COST OF THE PRESS BEING DEBITED TO TOOLS AND PLANT, ALL SUBSEQUENT EXPENSES SHOULD BE CHARGED TO ESTABLISHMENT CONTINGENCIES, THE RECEIPTS BEING CREDITED TO REVENUE.

THERE WAS ALREADY A PRINTING PRESS AT GUNTOOR APPARENTLY CAPABLE OF DOING ALL THE WORK REQUIRED.

10. THE STOCK OF THIS DIVISION ON THE 31ST.DECEMBER 1885 COMPRISED ITEMS AGGREGATING RS.63,571-4-5. THIS INCLUDES RS.12,736-0-5 AT DEBIT OF WORKSHOP MANUFACTURES AND RS.5,858-12-3 AT DEBIT OF LAND KILNS ON THAT DATE - FOR OUTLAY ON WORKSHOP MANUFACTURE THERE SHOULD BE NO BALANCE AT THE CLOSE OF THE FINANCIAL YEAR, SEE CODE PARA 2283 E. FOR THE BALANCE REGARDING LAND KILNS THERE IS A SEPARATE SANCTIONED ESTIMATE (SEE G.O. NO.2101 W. OF 25TH.AUGUST 1884). THE SANCTIONED LIMIT TO STOCK BALANCES IN THIS DIVISION IS RS.60,000. THE ENTIRE STOCK WAS COUNTED BY THE HEAD QUARTERS SUB-DIVISIONAL OFFICER IN OCTOBER 1885, AND DULY VALUED - THE RESULT AS COMPARED WITH THE BOOKS BEING INCREASES IN QUANTITY AND VALUE AGGREGATING.....RS.307-10-9
DECREASES.....RS.147- 1-3

NET

NET INCREASE OR VALUE IN EXCESS OF BOOK VALUE..RS.160- 9-6 WHICH IS BEING APPLIED TO INCREASE THE RATE OF IST.CLASS TEAK TIMBER UNDER THE SUPERINTENDING Engineer's ORDERS, BUT THE DIFFERENCES RESPECTING SEVERAL ITEMS CANNOT BE REGARDED AS TOO TRIFLING FOR THE ADJUSTMENT ORDERED IN CODE PARA 2227 AND THE BACKS OF FORMS M.79 & 80.

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11. THE MONTHLY ABSTRACTS OF STOCK RECEIPTS AND ISSUES REQUIRE MORE CARE IN PREPARATION - CORRECTIONS SHOULD INVARIABLY BE ACKNOWLEDGED BY THE AUTHOR AND DATED. THE ABSTRACT OF RECEIPTS FOR SEPTEMBER 1885 DID NOT QUITE AGREE WITH THE STOCK ABSTRACT BOOK, THOUGH ANOTHER ROUGH STATEMENT IN PENCIL, WITHOUT ANY SIGNATURE OR INITIAL, BUT WITH MANY CORRECTIONS AND RE-CORRECTIONS, APPEARED TO AGREE WITH THAT BOOK. IN THE TOTAL RECEIPTS OF STOCK IN PART III OF THE STOCK ABSTRACT BOOK THERE WAS AN ERROR IN ADDITION.

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12. THE OFFICE COPY OF THE HALF YEARLY REGISTER OF STOCK WAS ALSO UNTIDY, AND UNSIGNED.

13. THE RATE RECOVERED FOR STONE SOLD TO ONE KASSIM KHAN IN SEPTEMBER 1885, SHOULD HAVE BEEN THE STOCK RATE PLUS 25 PER CENT FOR TOOLS AND PLANT AND ESTABLISHMENT CHARGES, AS SHOULD THE RATE REGARDING OTHER MANUFACTURED STOCK SOLD TO ANOTHER PARTY IN THE SAME MONTH, INSTEAD OF THE MERE STOCK RATE. THERE ARE SEVERAL INSTANCES OF SALE OF FUSE TO OUTSIDERS TOO, TO WHICH THE SAME REMARK APPLIES AND IT SHOULD BE BORNE IN MIND THAT THE RULES REQUIRE PREVIOUS, AND NOT AFTER-SANCTION, BY THE SUPERINTENDING ENGINEER, TO SALES OF STOCK. WHEN STOCK THUS SOLD HAS NOT BEEN MANUFACTURED, 23 PER

CENT

CENT NEED ONLY BE ADDED, SUBJECT TO THE SUPERINTENDING ENGINEER'S ORDERS OF COURSE.

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14. THE PRESENT STONE MANUFACTURE IN THIS DIVISION DATES FROM IST.APRIL 1885 (SEE G.O. NO.1080 W. OF 8TH.MAY 1885), THE ENTIRE DEBITS AND CREDITS FROM THE ABOVE DATE WERE GONE THROUGH INCLUDING THE CREDITS TO LAND KILNS WHICH UP TO THE 31ST.DECEMBER 1885 AMOUNTED TO RS.760. THE NET DECREASE TO THE LAND KILNS BALANCE FOR THE ABOVE PERIOD WAS RS.497; THE TOTAL DEBITS TO MANUFACTURE RS.16,991 AND THE CREDITS (OUTTURN) RS.17,056. THE RESULT BEING A VERY SMALL MINUS BALANCE RS.65. THE ACCOUNTS ARE IN ORDER, EXCEPT THAT LABOR GREASE, OIL, CHALK, ROPES ETC. FOR WORKING TRAMWAYS WOULD BE MORE CORRECTLY CHARGED TO 'MANUFACTURES' DIRECT, UNDER GENERAL CHARGES, THAN AS AT PRESENT TO 'LAND KILNS' WHICH IS INTENDED AS AN ACCOUNT OF OUTLAY NOT APPERTAINING TO ANY PARTICULAR YEAR OR SEASON. THE RATE OF OUTTURN OF MANUFACTURE AND THAT OF CREDITS TO LAND KILNS IS PROPERLY ARRANGED. EACH ACCOUNT OF MANUFACTURES, AS WELL AS OF LAND KILNS IN THE REGISTER OF WORKS, HAS NOW TO BE VERIFIED MONTHLY BY THE EXECUTIVE ENGINEER (G.O. NO.2650 W. OF 7TH.NOVEMBER 1885).

15. THE TOOLS AND PLANT ACCOUNTS WERE NOT NEAT ENOUGH AND IRON PUNT NO.59 ON WHICH RS.256 WAS SPENT IN SEPTEMBER 1885 IN COMPLETION OF REPAIRS, DOES NOT APPEAR ON THE TOOLS AND PLANT BALANCE RETURN FOR THAT MONTH.

16. THE BLOCK AND PLANT OF THE WORKSHOPS IN THIS DIVISION HAVE BEEN CHARGED OFF TO THE PROJECT, THE FORMER UNDER I.(I).K.BUILDINGS; THE LATTER UNDER TOOLS AND PLANT. THERE IS A NEW WORKSHOP MAIN BUILDING IN COURSE OF ERECTION.

ABOUT

J.F./11/ 2

ABOUT ~~ABOUT~~ 200 MEN ARE EMPLOYED DAILY - THE ROLL BEING CALLED MORNING AND EVENING . THE PAYMENT IS BY THE MONTH; THERE ARE NO UNPAID WAGES. THE ACQUITTANCE GIVEN IS SUFFICIENT, THE MUSTER ROLL TOTAL, WAS COMPARED WITH THE TOTAL OF LABOR ALLOCATED IN THE TIME SHEET DAILY - THE RESULT BEING SATISFACTORY. GENERAL CHARGES CONSIST OF TOLERABLY FAIR ITEMS, STEAM HOWEVER IS PERHAPS CAPABLE OF MORE SIMPLE ALLOCATION THAN AT PRESENT, AS WAS EXPLAINED; SOME MODIFICATION OF THE STATE RAILWAY WORKSHOPS SYSTEM BEING IN THE EXECUTIVE ENGINEER'S OPINION PRACTICABLE. THE ACTUAL OUTLAY ON JOBS FOR THE PUBLIC SERVICE IS CHARGED 7½ PER CENT, THAT ON THOSE FOR PRIVATE PARTIES ONLY 10 PER CENT, TO COVER GENERAL CHARGES. THE SAWING ACCOUNTS ARE IN ORDER. THERE IS NO SEPARATE CASH BALANCE WITH THE WORKSHOPS SUPERVISOR, THE HEAD QUARTERS SUB-DIVISIONAL OFFICER MAKING ALL PAYMENTS. THE WORKSHOP SUPERVISOR IS AUTHORISED TO INDENT FOR STORES FROM STOCK. PRIVATE PARTIES ORDERING JOBS DO NOT ALWAYS DEPOSIT CASH, WHICH IS AGAINST RULE, AND WHICH RENDERS THE DIVISIONAL OFFICER PERSONALLY RESPONSIBLE FOR RECOVERY. IT WAS STATED THAT THERE ARE NO ITEMS IN DISPUTE NOR BAD OR DOUBTFUL DEBTS THE CLERK IN CHARGE OF THE WORKSHOPS ACCOUNTS, G.SEETERAM IYER IS SMART AND EXPERIENCED. HIS ACCOUNTS ARE NEVER BROUGHT UNDER EXAMINATION BY THE DIVISIONAL ACCOUNTANT, WHO ONLY DEALS WITH THE OUTTURN STATEMENT RENDERED TO THE DIVISIONAL OFFICE MONTHLY.

17. THE MISCELLANEOUS ADVANCE AND DEPOSIT ACCOUNTS CONTAIN NOTHING NOTEWORTHY.

18. THE MONTHLY RETURN (M.41) OF BUILDINGS RENTED AND AVAILABLE, DOES NOT INCLUDE THE EXECUTIVE ENGINEER'S OFFICE WHICH IS A GOVERNMENT BUILDING. THERE IS A HOUSE ON ORR'S HILL PURCHASED SOME TIME AGO BY GOVERNMENT FOR RS.4,000. FOR THE HEAD ASSISTANT TO THE COLLECTOR'S RESIDENCE. THIS BUILDING IS DESCRIBED BY THE EXECUTIVE ENGINEER AS UNINHABITABLE FOR WANT OF REPAIR. THE POST OFFICE AND TELEGRAPH OFFICE ARE BOTH USED PARTLY AS RESIDENCES, FOR WHICH NO RENT IS RECEIVED IN THIS DEPARTMENT.

19. THE BUDGET REGISTERS ARE IN ORDER.

20. THE RATE BOOK CONTAINS RATES DATED MARCH 1885 WHICH THE EXECUTIVE ENGINEER SAID, NEED NO REVISION AT PRESENT.

21. THE ACCOUNTS WORK OF THIS DIVISION IS HEAVY, AND THE ACCOUNTANT IS EVIDENTLY DOING HIS BEST AND HAS TRAINED THE CLERKS UNDER HIM.

BUCKINGHAM CANAL
EN ROUTE TO NELLORE
28TH.JANUARY 1886.

(SIGNED) H.RAINER
DY.EXAMINER P.W.ACCOUNTS.

TRUE COPY.

HONY.ASST.EXAMINER P.W.ACCOUNTS.

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2950 W 11-12-85
255 W 19/12/85 7 Enclosures
No. 421 W of 1885 22. 886

Rec'd. to the S.E. II Circle for the information and guidance of the E.E. Kistna Eastern Division, whose special attention will be directed to para 4 of the Examiner's letter.

2. The attention of the S. E. is drawn to paras 4 and 18 of the notes, and paras 5, 6, and 9, will be referred to the C. E. for Irrign., in connection with G.O. No. 2950 W dt/ 9. 12. 85

16/2/86

20.2.86

S.E. II Circle
S.E. for C.E. for I. / Ex
E.P.W.A. / 2/3/86

From,

The Examiner P. W. Accounts,

Madras.

To,

The Secretary to Government,

P. W. Department.

18 FEB 86

No. 118 W.

Dated 11th February 1886.

Recd. 11

Enclo. 1.

Notes of inspection of the Office of the Kistna Eastern Division by Mr. Rainier, Dy. Examiner. Forwards with remarks------

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Govt. of Madras

PUBLIC WORKS.

Dated 23rd Oct 1886

Rec'd

G.O. 22 Pub 1886 No. 621