(1) Number of pages 76

(2) Date of repair 17-11-87

(3) Initials of the Referencer

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W. DEPARTMENT

G.O. No. / B.P. No.	733-W	Press. / Mis.
Dated	19.3.1886	198

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Archives —1 10,006-9 88

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, 16th March 1886, No. 134 W. :—

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

2. *Paragraph* 4 should be referred to the Superintending Engineer in view to the possible reduction of amounts held as imprests.

3. *Paragraph* 7.—Muster rolls should be paid in the presence of some independent person as also in the presence of some officer responsible for the payments being made to the persons named in the rolls. The Executive Engineer's attention is necessary to the remarks in clauses (*b*), (*d*), (*e*), (*g*), (*k*), and (*o*), especially in regard to the proper accounting for materials and convict labor ; clauses (*f*), (*j*), (*l*), (*m*), and (*n*) require the notice of the Superintending Engineer ; clause (*n*) is also brought to the notice of Government in respect to the writers, peons, &c.

4. *Paragraphs* 8 *and* 9.—The whole of this matter should be referred to the Chief Engineer for Irrigation in connection with the previous references on the same subjects.

5. *Paragraph* 10.—These points may have the consideration of the Executive Engineer who is responsible for proper precautions being taken for the prompt collection of all possible dues and for prevention of irregularities.

6. *Paragraphs* 11, 12, and 14 require the attention of the Executive Engineer.

7. *Paragraph* 13.—Clause (d): The Executive Engineer should report who is responsible for the safe-keeping of the blank service books and how he proposes the deficiency in value should be made good. Clause (*a*): The Executive Engineer has already been asked to resubmit the claim, when it will be admitted. Clause (*e*) : The only items which are not settled are those of G. V. Narasimha Row, under reference to the Superintending Engineer, and N. Veeraragavayya Pantulu, who should not have been paid subsistence allowance without authority of audit. It has since been disallowed. The other items should be adjusted at once.

8. *Paragraph* 14.—The Superintending Engineer's attention should be invited to these remarks.

ENCLOSURE.

NOTES of inspection by F. G. Heaven, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Godávari Eastern division, on the 15th to 18th February 1886.

The Executive Engineer, Captain C. C. Rawson, R.E., was unavoidably absent on the first three days ; but the points requiring his attention were discussed with him on the fourth ; the

accountant, A. Runga Rao, was present. The office was last inspected by an Accounts officer on the 19th January 1885 (*vide* G.O., No. 391 W., dated 17th February 1885).

2. The disbursers are—

(*a*) The Executive Engineer, drawing on (1) Cocanada huzur and (2) Rámachandrapuram, (3) Rajahmundry, (4) Peddápuram, and (5) Bhadráchalam sub-treasuries.
(*b*) J. F. Somers-Eve, Esq., Assistant Engineer, Northern sub-division, drawing on (1), (2), and (4).
(*c*) Mr. J. D. Legge, Sub-Engineer, in charge Southern sub-division, drawing on (1) and (2).
(*d*) A. W. Mathews, Esq., Temporary Engineer, Quarry sub-division, drawing on (3).
(*e*) A. W. Mathews, Esq., Temporary Engineer, in temporary charge, Rajahmundry sub-division, drawing on (3) and (4).
(*f*) P. H. Brown, Esq., Local Fund Engineer, drawing on (1).

The balance of drawing account at end of January was proved correct; and the Executive Engineer's cheque books agreed with his cash balance statement.

3. The cash accounts are in order; the divisional cash-book is checked by the Executive Engineer with the vouchers monthly and initialled on each page; establishment charges now come under the head "Transfers, General Establishment" not "Provincial Establishment." Sub-divisional cash extracts are received thrice a-month, with fair punctuality, and are usually neat and free from corrections. The adjustment book and cash abstract books are well kept.

4. Imprest holders are:

	Rs.
Under Executive Engineer—	
Mr. C. W. Traish, supervisor, in charge of Dumaguden sub division	400
D. Ramanah Naidu, anicut superintendent, in charge of Anicut sub-division	400
Under Northern sub-division—	
Sergeant J. H. Ulyett, supervisor	
Sergeant J. Alford, overseer	800
Under Southern sub-division—	
B. Kannaya Lal, overseer	400

Imprest accounts are properly abstracted, and manner of recoupment noted; the amounts appear too high in every instance except that of the anicut superintendent; Kannaya Lal spent only Rs. 49 between the 13th November and the 29th January. Care should be taken to fix them as low as practicable, raising them, if necessary, during the working season.

5. There have been for several months discrepancies between the payments into treasury shown by Public Works Department and those acknowledged by the Civil Department. This was mainly due to toll collections of lock superintendents being paid into sub-treasuries after their accounts closed, and it has now been rectified.

6. Transfer transactions are as a rule promptly dealt with: the Executive Engineer frequently makes payments on account of the Dowlaishweram workshops for materials supplied, &c., with which this division has really nothing to do (code paragraph 2277 A).

7. *Work accounts.*—The accounts of several works in each sub-division for May 1885 were examined in detail, and the following points noted:—

(*a*) All payments are supported by satisfactory vouchers, except that payments on nominal muster rolls are not usually witnessed by any one except the paying officer.
(*b*) A large proportion of the work of the division, especially earthwork, is done by "buntadars" or piece-workers, with whom there are no written agreements: in some cases security percentages are deducted from them, when the petty contract form might be used with advantage.
(*c*) Work registers are not very neat; they have lately been initialled by the Executive Engineer as required by G.O., No. 2650 W., dated 7th November 1885.
(*d*) Measurement sheets do not in all cases accompany piece-work bills, and no measurement books of the current year are filed in divisional office.
(*e*) *Water-supply, &c., of Rajahmundry jail.*—Material accounts in some confusion; the stone carted in August and subsequent months was not billed by Quarry sub-division officer till December; there were payments for cartage, and also issues shown by the officer in charge in intermediate months: but these were not taken to account by the divisional office. There has also been some confusion in accounting for convict labor, which is debited through the exchange accounts: whenever work is done and bill sent by the jail authorities for countersignature, it should be taken to account in part I of work abstract, and shown as arrears due till debited through the exchange accounts.
(*f*) *Flood bank and road, Rajahmundry to Purushothapatnam.*—Maistry paid for three months at once: the sub-divisional officer's excuse was "no allotment."
(*g*) *Additions to Collector's cutcherry at Cocanada.*—Material accounts much behind-hand; arrears of muster rolls not carried forward to the next.

(*h*) *New channel from sluice 5½ miles Cocanada canal.*—Measurement sheet filed, but does not show number and page of measurement book.
(*i*) *Church at Cocanada.*—This work is done by the Local Fund Engineer, Godávari Circle; it appears to be nearly complete, but an advance to workpeople of Rs. 50 is still outstanding, and materials at end of December 1885 amount to Rs. 2,885.
(*j*) *Maintenance of anicut for first part of* 1885-86.—Labor for 1st to 20th February 1885 paid on 25th May.
(*k*) *Police station at Bhadráchalam.*—Materials not acknowledged by sub-divisional officer have been inserted from workshop accounts: no measurement sheet for piece-work; an amount of Rs. 5 shown as arrears since June 1885 is caused by different prices being taken for stock supplied to a piece-worker and deducted in his bill.
(*l*) *Aqueduct for Yedidi drainage.*—Labor for 22nd to 31st March paid on 9th May.
(*m*) *Maintenance of Bank canal.*—Several sub-heads not provided for in the estimate appear even in April's accounts, although the estimate was only submitted to the Superintending Engineer on 15th July, and sanctioned on 19th August. Labor for 20th to 28th March paid 31st May.
(*n*) *Manufacture of stone.*—Labor for 21st to 31st March paid 19th May: three "bill writers" one on Rs. 30 without the Superintending Engineer's sanction, two "quarry writers," three "loading gumastas," two "assistant superintendents" (one on Rs. 30), four "store peons" and one "superintendent's lascar" are employed and debited to "general charges." The amount credited to land and kilns was first debited to "quarrying," and then removed, in pencil and without any initials to the alteration, to "general charges." The outturn is obtained from monthly measurements by the sub-overseer in charge of quarry: there was, however, some difficulty in tracing the quantities from the measurement book to the outturn statement.
(*o*) The work abstracts are now prepared in the divisional office, second sub-divisional clerks working there for a portion of the month: subordinates in charge of works have been ordered to send their ten-day reports direct to the divisional office, and punctuality in this matter should be insisted on, so that part I of work abstract may really represent the transactions of the month. Stock issues to works are generally in arrears, as they are not shown in stock accounts till receipted boat notes come to hand: it would be better to take the issues to account when the boats leave Dowlaishweram.

8. *Stock manufacture accounts.*—The amount at debit of this head at the end of December 1885 is Rs. 24,408, mainly under stone manufacture (Rs. 21,986): this amount is probably not fully covered by material in course of manufacture; but advantage will be taken of an approaching transfer of charge of the Quarry sub-division to verify what is actually on hand and dispose of any deficiency in accordance with code paragraphs 2255 and 2227. The question of the future basis of manufacture accounts, and of the "boat office" account which is closely connected, was discussed with the Superintending Engineer and Executive Engineer. At present "manufacture" is credited with actual cost of quarrying when measurements are made on the hill, and with a further amount to cover "carriage" and "general charges" when the stone is issued to works: the wages of boats' crews, &c., are charged to "boat office" under miscellaneous advances, and works are billed with a fixed rate per cubic yard per mile which is credited to boat office. It is now proposed that all charges until the stone is delivered from boats, be debited to manufacture, a mean rate being fixed for stone delivered by boats any where in the delta, except perhaps at the anicut. This will simplify accounts and estimates considerably, but as a check on the amount debited to manufacture it will apparently be necessary for Government to fix a limit for stock to include manufacture.

9. The "boat office" account includes, in addition to the material boat charges, the cost of working Government steamers, which is recovered by (*a*) cash recoveries from private persons, (*b*) debit to Revenue Account Tools and Plant in the case of "duty bills of Public Works officers," (*c*) debit to stock manufacture of nine pies per cubic yard of stone towed by the steamers.

It is now proposed to sanction an estimate under Revenue Tools and Plant for working the steamers (this year about Rs. 8,000) when (*b*), which is the largest of the three (about Rs 5,000) will disappear from the accounts, (*a*) and (*c*) being credited either to "Revenue" or to "Refunds, Tools and Plant." The boat office account shows a profit at present, which should at once be transferred from "Miscellaneous Advances" to "Deposits" The profit earned by the steamers was, in 1884-85, Rs. 626, and in the current year to end of January 1886, Rs. 2,315.

10. *Navigation revenue.*—This comes under three heads—

(*a*) Licenses.
(*b*) Toll tickets for boats and rafts.
(*c*) Staff boat rents.

Licenses are issued only by the boat superintendent at Dowlaishweram; his cash receipts are daily paid into the divisional office, and the counterfoils of licenses are checked by the accountant. When a boat happens to be in the canal at the end of the year, the owner must

take a toll ticket to get to the licensing office, the charge for which is allowed as a rebate on the license, only the net amount being brought to account by the boat superintendent. It is a question whether the rebate, being cash once recovered, should not be shown as a refund of revenue. Toll tickets are issued by superintendents at head and tidal locks and one or two others: they remit their receipts direct to the nearest sub-treasury and send the counterfoils of toll tickets, with the old ticket when one is given up, to the divisional office. The tickets are current for six weeks in the case of boats and one month for rafts: but in some cases the interval has been considerably longer. It would be well if head and tail lock superintendents endorsed on the tickets the date when any boat left the canal, to ensure the whole time the boat is in the canal being charged for. The date from which the ticket runs, which is not necessarily the date of issue, should also be clearly shown. Staff boat rents due from officers in the division should be shown as deductions on the salary bill and recovered on the issue of salary; they are sometimes allowed to fall into arrears. Amounts due from officers in other divisions should at once be debited in transfer.

11. Budget registers are not very neat, nor are they totalled monthly as they should be.

12. No register of liabilities is maintained: one should be opened without delay, as this division indents largely on the workshops, and funds should be at once set aside to meet the cost of each indent. As will be seen from my notes on the workshop accounts, there are bills of this division outstanding since May 1885, which should not be allowed.

13. *Miscellaneous advances.*—The balance at end of January, deducting the minus amount at debit of boat office, is about Rs. 2,160: the following items call for remark:—

(*a*) Advance of salary to Mr. Jones, boat superintendent, Rs. 545: as all information called for by the central office appears to have been furnished, it is not known why audit is delayed.

(*b*) Advance made to the Superintending Engineer and his establishment proceeding on tour in December 1885 (Rs. 196) should, under code paragraph 479 A-II, have been recovered on the next issue of pay.

(*c*) Passage-money for a servant of a clerk in the Superintending Engineer's office paid in July 1885 has not yet been claimed in Superintending Engineer's travelling allowance bill.

(*d*) Service books in hand and for which recoveries are due do not represent the full amount outstanding: the difference was not explained.

(*e*) Salary of Mr. Thomas, clerk, Rs. 121; orders of Government are awaited.

Salary of G. V. Narasimha Row, clerk, Rs. 230. This is a temporary clerk brought on permanent establishment.

Salary of temporary clerks continued after sanction expired, Rs. 45.

Salary of Kimedi Estate clerks in Superintending Engineer's office, Rs. 180.

Salary of a temporary draftsman in Superintending Engineer's office, Rs. 15.

Subsistence allowance of N. Viraraghavayya Pantulu, dismissed supervisor, Rs. 182.

These items should be adjusted at the earliest possible date; and the attention of Superintending Engineer and Executive Engineer should be called to code paragraph 499 (see also paragraph 14 of last report).

14. *Register of buildings.*—This appears to require revision, as the buildings of all funds are mixed up. The apothecary's quarters at Cocanada, Jail official's quarters at Rajahmundry, and quarters for Special Assistant Agent at Kunnavaram should be entered in the return of buildings available for rent, the sanctioning order of Government, in the case of those occupied rent-free, being quoted.

15. Service books are generally in good order, but some require re-attesting.

16. The "normal cost" system of accounting for works costing between Rs. 2,500 and 10,000 is not employed: the Executive Engineer considers it advisable that the actual cost of each sub-head should be shown.

Order—dated 19th March 1886, No. 733 W., Public Works.

Communicated to the Superintending Engineer, I Circle, for consideration, and for the information and guidance of the Executive Engineer, Godávari Eastern division.

2. The Superintending Engineer will report whether any and what reductions can be effected in the amounts of imprests; and will also report on the irregularities brought to notice in section (*n*) of paragraph 7 of the notes. Attention will be directed to the Examiner's remarks in paragraph 3 of his letter.

3. Paragraphs 8 and 9 of the notes will be referred, for opinion, to the Chief Engineer for Irrigation.

4. With reference to section (*d*) of paragraph 13 of the notes, the Executive Engineer will report who is responsible for the blank service books, and how he proposes to make good the deficiency reported. The Superintending Engineer's attention will be directed to the remarks made by the Deputy Examiner in paragraph 14 of the notes.

(True Extract.)

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

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

Exd. A. Aubert.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of [1886] Madras

PUBLIC WORKS.

Dated March, 19th.

Recd. *Encl.*

G.O., 19th Mar. 1886, No. 733 W.

MARCH.

Notes of Inspection

Communicating to the Superintending Engineer, I Circle, the — of the office of the Executive Engineer, Godávari Eastern division, by the Deputy 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, to the Secretary to Government, Public Works Department, dated Madras, 14th February 1885, No. 126 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 Godávari Eastern division.

Paragraphs 3 *and* 4.—The Executive Engineer's attention is invited to these remarks. The muster rolls should of course show the labor employed, whether paid for or not, that not paid for being shown as arrears due. The accounts of a work should at all times show all the liabilities, the payments for work done may at times be delayed for good reasons, but nevertheless the accounts should show that the work has been done and that such payments are in arrears. Unless this be done, it is impossible that the Executive Engineer can have a proper watch over the cost of the work as it progresses.

Paragraph 5.—The quarry operations in this division are great, and in previous reports the manner in which the accounting is carried out has been commented upon. A far stricter watch over the progress of expenditure and outturn appears necessary throughout the manufacture accounts. It is not understood why the manufacture has not been debited monthly with a reasonable amount in respect of the charge under land and kilns. There should be no difficulty in arriving at an approximate amount to be so charged monthly to operations in relief to the debit for land, &c. The life of the operations, or a period of years if the continuity of operations is indefinite, divided into the debit against land and kilns, would give perhaps an adequate amount to be cleared annually by proportionate monthly charge to operations. It is very essential that the Superintending Engineer should advise what course he thinks advisable to adopt to bring these manufacture accounts to a proper bearing before the next year's accounts are commenced.

Paragraph 7.—This matter should have the Executive Engineer's consideration. The value of stuff for fuel should be fully assigned. At present it would seem that no charge is made for the portion obtained from canal banks.

Paragraph 8.—The Superintending Engineer should decide the point at issue between the divisional and forest officers, and the Executive Engineer should adopt the course pointed out at the end of the paragraph, since he must know the value of the stuff supplied and for which he gives the forest department a voucher of acknowledgment.

Paragraph 11.—The monthly debit to tools and plant is unobjectionable, though perhaps an annual debit of the balance of the account irrecoverable under the boat office account would be sufficient and give less trouble.

Paragraph 12.—The Superintending Engineer's reference is invited to this office No. 748 S., dated 16th August 1881, to the Superintendent of Works, Godávari.

Paragraphs 13 *and* 14.—The Superintending Engineer's attention is invited to these points.

Paragraphs 15 *and* 17.—The Executive Engineer will observe the course explained.

Enclosure.

Notes of inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Godávari Eastern Division, on the 19th January 1885.

Captain C. C. Rawson, R.E., the Executive Engineer, and A. Runga Row, the Accountant, were present. The office was last examined by an Accounts officer on the 18th February 1884 (*vide* papers with G.O., No. 613 W., of 6th March 1884).

2. The cash accounts are in order. The balance of the Executive Engineer's drawing account on 31st December 1884 was proved correct.

3. The nominal muster roll is the voucher for payment of labor, and should as such invariably support the imprest, or sub-divisional, or divisional cash account in which the expenditure for labor appears. There is no advantage in sending nominal muster rolls and ten-day reports up together as at present. On the other hand whereas the nominal muster roll cannot be rendered till the gang of labor concerned is paid (or as many of the gang as may be present for payment) which is sometimes days after the period concerned. It is necessary that the ten-day reports should be submitted *immediately at the conclusion of the period*. This enables the Executive Engineer or sub-divisional officer to detect and prevent undue delay in payment for labor, and also allows of the posting of the work abstract of any month *during*, and not after the month, which is highly expedient. Some orders to the sub-divisional officers on the above subject which have issued from the Executive Engineer and which are not in accordance with the above suggestions will now be cancelled, and the practice of recording liabilities for labor incurred, say in June, in part I of the work abstract of August or September, will be discontinued. Some of the work abstracts are now prepared in sub-divisional offices and some in the Executive Engineer's office. Ten-day reports in all cases come up to the Executive Engineer's office. From them it is showa that there has been great delay and slackness in their preparation, and that they do. From them it is showa that there has been great delay and slackness in their preparation, and that they lack very often particulars of the work to which they relate, signature, &c., also, with reference to what has already been said, that labor employed for instance on the dam in the Tossipoodi north side channel from 21st to 31st of March, which should have appeared in part I of March's work abstract did appear only in May's.

4. In each sub-divisional office there are two clerks allowed, one probably being employed on the compilation of work abstracts. In the case of some works there is outlay going on for them in more than one sub-division, and for this and other reasons it would be a simplification to prepare all work abstracts at head-quarters. The accountant is strongly in favor of such an arrangement. By the present plan, all the work abstracts come in to the Executive Engineer's office late, and pour upon the accountant a very heavy amount of work in their examination and check, just at the time when he is most busy in the compilation of the accounts for the Examiner, Public Works Accounts. The late rendering to Examiner's office of work vouchers from this division is fully explained by the above, and I believe the Executive Engineer's promise to try the preparation of work abstracts in his own office will have the effect of giving to the Examiner the accounts of this division generally much earlier than at present. There are about 250 work abstracts.

5. In the accounts of stone manufacture (quarries) there has been a want of care which should be taken up with the sub-divisional officer. Labor has been kept without payment in one case for two months, and no daily report has been submitted in some instances. The manufacturing operations are heavy. The estimated outlay on them in 1884-85 is —

	Rs.
Stone	68,350
Lime	10,834
Surkie	4,743
Bricks	5,240
Tiles	4,092

In the case of *stone* in the beginning of 1884-85 there was a balance at debit of Rs. 3,994-9-1, which should have been, but was not, represented by undelivered stone in the quarries: the outlay by 31st December 1884 had reached Rs. 59,168-1-2 and the outturn only Rs. 45,238-15-8. There had during this period been no credit to *land kilns* by debit to manufacture.

In the case of *lime* the account for 1884-85 began with a credit balance of Rs. 1,367-4-0. The outlay has been up to 31st December 1884 Rs. 5,397-12-2 and the outturn Rs. 5,663-12-2, showing a balance at credit at the end of 1884 of Rs. 266. In none of the manufacture accounts has there been any credit to "land kilns" since March 1884. On the other hand there were debits to "land kilns" from April to December 1884 of Rs. 29,302, and the works regardable as chargeable as "land kilns" should show the proposed or probable absorbtion of the outlay by debit to manufactures. The method of crediting the manufacture accounts for outturn has been described more than once, and in paragraph 8 of the last report the proper course was suggested, viz., to value the monthly out urn at such a rate as to cover all that the manufacture has cost including

a fair credit to "land kilns." There should be no balance at credit at the end of a financial year, and only so much debit balance as is represented by unturned-out stuff which will be outturned in the ensuing year. This was fully explained to the Executive Engineer on the present occasion, as also the necessity of crediting "land kilns" regularly and sufficiently month by month by debit to manufactures.

6. There is a manufacture account termed "firewood," at which at the end of November 1884, there was a credit balance of Rs. 439. Again in the sub-head of stock "fuel" there was, at the same date, a debit balance of Rs. 225.

7. The wood referred to in both the above accounts comes partly from the forest department and partly from the banks of the canal. In the latter case no credit is given to irrigation revenue for the original value of the trees, before they were cut, to which is probably the reason why this "firewood" account has worked to a credit balance. In future the wood should be debited to manufacture at the full rate including value of the wood in the first instance, creditable to "Irrigation revenue" and there is no need of the firewood account as a manufacturing operation by itself. All firewood used on manufacture can be debited direct to whatever manufacture it is issued.

8. The *fuel* under stock is of course quite a legitimate sub-head. This reserve is kept for steamer purposes and is principally derived from the forest department or otherwise from local supplies. The adjustment for forest department wood is the subject of some contention with that department, the forest officer insisting on his weight being taken for granted, and the Executive Engineer claiming a right to reweigh on delivery. Credit to the civil department for such forest supplies has not been given since March 1884, for there has been no debit in the civil exchange accounts to so respond to, but this should not prevent the Executive Engineer from bringing the value of such supplies on to his stock accounts, either approximately or actual, by credit to "stock purchases and sales."

9. The register of works is in order. Materials at site are placed at 21 works, and aggregate in value Rs. 35,266. The Executive Engineer states that all are of good value and under frequent verification. For this purpose part IV of the work abstract is checked monthly and certified by the sub-divisional or responsible officer.

10. The stock accounts are in order and the total debit to stock exclusive of works sanctioned as manufactures or land kilns is Rs. 20,393 against the sanctioned limit of Rs. 30,000.

The whole of the stock is said to have been verified last March.

11. With reference to paragraph 11 of the last report the whole of the earnings of steamers are now brought to credit of boat office, those from outsiders being recovered in cash, and those for carrying officers on duty being adjusted monthly by debit to *Tools and Plant* as per G.O., No. 766 W., of 21st March 1884.

12. The boat office accounts are now about to be taken in hand by the Executive Engineer himself, which is highly desirable. The cash collections will then be daily made over to the Executive Engineer, or the boat office cash will be daily examined. There should be no possibility of collections of cash being bottled up without either immediate record or payment to the Executive Engineer, and the counterfoils of license books should be frequently looked at.

13. The following items in the miscellaneous advance schedule for November 1884 require attention:—

	Rs.	A.	P.
Item No. 5	68	7	3
Do. „ 8	14	8	3

The first is seven months old, and the Superintending Engineer will probably issue orders as to the incidence of debit to clear the item from miscellaneous advances. It is a charge for landing certain packages at Cocanada.

The second is Presidency house-rent disallowed from Colonel Montgomerie since July 1884.

14. The practice of disbursing salaries which have not been audited in previous salary bills is opposed to clause 3 of Code, paragraph 499.

15. The tools and plant accounts are in order. Amounts realised by the sale of irrigation tools should be treated as direct reduction of outlay (Code, paragraph 2262 A) instead of being credited to revenue. The tools were counted at the end of March 1884.

16. In the schedule of London invoices there is for sometime outstanding, pending statement of payments made in England, the following item:—

	Rs.	A.	P.
Steam-circulating pump for Godávari steam launch	652	4	0

The statement will no doubt soon be forwarded from the office of the Secretary to Government, Public Works Department.

17. The local contribution for building a church at Cocanada, of Rs 6,000, has not yet been touched, though outlay from the Government contribution has been going on since March 1884.

The outlay every month should from the first have been debited to the local contribution, and when it was all absorbed the Government grant-in-aid would be begun upon.

18. The accountant is sufficiently assisted. He is highly praised by the Executive Engineer and has a great deal to do.

MADRAS,
6th February 1885.

ORDER—dated 17th February 1885, No. 391 W., Public Works.

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

(True Extract.)

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

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

Exd. A. Grubert.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1885} Madras.

PUBLIC WORKS.

Dated February, 17th.

Recd.

Encl.

G.O., 17th Feb. 1885, No. 391 W.

FEBRUARY.

Inspection Notes

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

81

No. 2650 dy 7th Novr 1885.

Communicated to ... Superintending Engineers for the information and guidance of all Executive Engineers.

/Signed/ J.S.S. W

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

To

No. 2650 dy 7th Novr 1885

No. 264 A.G.

Dated Simla, October 13, 1885.

Received

Supdg Engrs I. III. IV. V. VI & J.M.S.
Engr: Sh. Accounts
Chf. for Spry
Consy: Archt to Govt

DIVISIONAL ACCOUNTS AND RETURNS.

Responsibility of Executive Engineers in connection with their maintenance and compilation.

With order

G. C. B. Press, Simla.—No. 142P.W.D.,A.B.—21-10-85.—1,460.

91

No. 264 A.G.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

Simla, October 13, 1885.

DIVISIONAL ACCOUNTS AND RETURNS.

Responsibility of Executive Engineers in connection with their maintenance and compilation.

READ the following:—

Public Works Department No. 297 A.G., dated 18th December 1884, to Governments of Madras, Bombay, Bengal, North-Western Provinces and Oudh, and Punjab.

Letter No. A41-316, dated 19th February 1885, from Secretary to Government of Bombay.

Letter No. 1258A., dated 7th April 1885, from Secretary to Government of Bengal.

Letter No. C1761 B.R., dated 20th April 1885, from Secretary to Government of the North-Western Provinces and Oudh.

Letter No. 2166, dated 27th April 1885, from Secretary to Government of the Punjab.

Letter No. 992 W., dated 27th April 1885, from Secretary to Government of Madras.

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 month 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.
Audit note.
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." It is essential that the Audit Note should always be signed by the Executive Engineer. If the Executive Engineer is not at his head-quarters when the accounts are despatched, the Audit Note must be sent to Examiner through Executive Engineer, and a note made to that effect in the list of accounts despatched by the Accountant.

9. In any case, however, whether the Executive Engineer examines and sends off the accounts himself or not, he must, on his first return to head-quarters, after the despatch of the accounts, forward to the Examiner the certificate in Form A attached. In this certificate the documents which he has actually examined and signed will be severally entered.

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.

The Governments of Madras, Bombay, Bengal, North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners, Central Provinces, British Burmah, Assam, and Coorg.
The Resident at Hyderabad.
The Agents to the Governor General for Central India, Rajputana and Beluchistan.
The Inspector General of Military Works.
The Superintendent of Works, Simla Imperial Circle.
The Accountant General, Public Works Department.
The Director General of Railways.

ORDER.—Ordered, that the foregoing be communicated to the Local Governments, Administrations, and Officers noted in the margin, for information and guidance.

W. S. TREVOR, Colonel, R.E.,
Secretary to the Government of India.

Form A.

Enclosure to P. W. D. No. 264 A. G. of 13th October 1883.

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

[Here enter list of documents examined.]

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.
Extract from Contractors' Ledger.
Statement of Refunds.

† This document should always be signed by Executive Engineer before despatch to Examiner's Office.

17

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following paper:—

Proceedings of the Government of India, Public Works Department (Account—General), dated Fort William, 6th July 1885, No. 180 A.—G.

Suspense balances of the General Branch of the Public Works Department at close of the year 1883-84.

Read—the following:—

Note by Lieutenant-Colonel D. H. TRAILL, R.E., Officiating Accountant-General, Public Works Department, No. 278 G., dated 21st May 1885.

In the following tables the balances of the various suspense accounts are exhibited by funds and provinces, and compared with the closing balances for the year 1882-83:—

Provincial and Local.

		Madras, provincial.	Bombay, provincial.	Punjab, provincial.	N.W.P. and Oudh.		Assam, provincial.	Central Provinces, provincial.	Bengal, provincial.	British Burma, provincial.	Total.
					Provincial.	Local.					
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Stock purchases and sales—											
Balance on 1st April 1883 ..	Dr. ..	13,402	..	1,414	..	..	10,171	17	35,958	696	61,658
	Cr. ..	18,891	..	60	..	..	2,115	6,052	36,950	..	64,068
Do. do. 1884 ..	Dr. ..	3,278	4	1,414	7,992	..	3,146	1,002	3,582	1,246	21,664
	Cr. ..	1,605	..	6	16,187	..	2,886	945	35,014	276	56,919
Increase or decrease ..	Dr. ..	— 10,124	+ 4	..	+ 7,992	..	— 7,025	+ 985	— 32,376	+ 550	— 39,994
	Cr. ..	— 17,286	..	— 54	+ 16,187	..	+ 771	— 5,107	— 1,936	+ 276	— 7,149
Stock—											
Balance on 1st April 1883		4,94,189	25,143	92,418	80,688	..	1,26,686	38,643	5,21,971	1,38,629	15,18,367
Do. do. 1884		5,42,080	21,652	88,893	38,368	..	1,30,412	46,545	9,27,217	1,31,727	19,26,894
Increase or decrease ..		+ 47,891	— 3,491	— 3,525	— 42,320	..	+ 3,726	+ 7,902	+ 4,05,246	— 6,902	+ 4,08,527
Miscellaneous advances—											
Balance on 1st April 1883		85,997	17,715	13,948	19,989	6,102	38,866	4,693	2,70,349	25,889	4,83,548
Do. do. 1884		40,479	8,943	14,614	26,634	7,142	25,850	2,170	1,13,072	16,465	2,55,369
Increase or decrease ..		— 45,518	— 8,772	+ 666	+ 6,645	+ 1,040	— 13,016	— 2,523	— 1,57,277	— 9,424	— 2,28,179
London invoices—											
Balance on 1st April 1883		+ 7,360	+ 5	..	..	..	..	..	..	..	+ 7,865
Do. do. 1884		+ 13,964	+ 5	..	— 792	..	..	..	..	..	+ 13,177
Increase or decrease ..		+ 6,104	..	..	— 792	..	..	..	..	..	+ 5,312
London stores—											
Balance on 1st April 1883		+ 2,859	+ 1	..	+ 68	..	+ 5,938	..	..	..	+ 8,866
Do. do. 1884		+ 7,100	+ 1	..	+ 43,768	..	..	..	..	..	+ 50,869
Increase or decrease ..		+ 4,241	..	..	+ 43,700	..	— 5,938	..	..	..	+ 42,003
Deposits—											
Balance on 1st April 1883		2,44,169	1,88,372	19,124	51,870	19,563	7,923	32,819	1,62,428	90,680	8,16,948
Do. do. 1884		2,27,482	1,71,846	17,998	1,08,595	55,688	10,807	19,098	26,448	85,092	6,70,158
Increase or decrease ..		— 16,687	— 16,526	— 1,126	+ 56,725	+ 36,125	+ 2,884	— 13,721	— 1,88,876	— 5,588	— 1,46,790
Tuccavee advances—											
Balance on 1st April 1883		..	..	..	..	..	..	..	+ 1,368	..	+ 1,368
Do. do. 1884		..	..	..	..	..	..	..	+ 1,35,834	..	+ 1,35,834
Increase or decrease ..		..	..	..	..	..	..	..	+ 1,34,466	..	+ 1,34,466
Barrack supplies—											
Balance on 1st April 1883		+ 3,673	..	..	..	..	..	..	..	..	+ 3,673
Do. do. 1884		..	..	..	..	..	..	..	..	..	..
Increase or decrease ..		— 3,673	..	..	..	..	..	..	..	..	— 3,673

Imperial—Military Works and Civil Buildings, Roads and Services.

	Coorg.	Bombay.		Simla Imperial Circle.	Military Works Department.*	Central India.		Punjab.	N.W.P. and Oudh.	Rajputana.		Central Provinces.	Hyderabad.	Total.
	Civil buildings, roads and services.	Military works.	Civil buildings, roads and services.	Civil buildings roads and services.	Military works.	Military works.	Civil buildings, roads and services.	Civil buildings, roads and services.	Civil buildings, roads and services.	Military works.	Civil buildings, roads and services.	Military works.	Military works.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Stock purchases and sales—														
Balance on 1st April 1883 .. Dr. ..	..	20	..	..	20,833	2,033	..	..	..	28	..	..	416	23,330
Cr. ..	..	..	..	1,434	2,647	9,212	..	..	..	40	..	..	208	13,641
Do. do. 1884 .. Dr. ..	74	..	..	3,595	9,205	1,087	..	..	..	193	..	..	233	14,387
Cr. ..	..	..	..	..	1,793	25	..	..	..	6	..	..	759	2,583
Increase or decrease .. Dr. ..	+ 74	— 20	..	+ 3,595	— 11,628	— 946	..	..	..	— 165	..	..	— 183	— 8,943
Cr. ..	..	..	..	— 1,434	— 854	— 2,187	..	..	..	— 34	..	..	+ 551	— 10,958
Stock—														
Balance on 1st April 1883	3,090	74,112	..	1,12,734	14,47,544	78,082	2,780	..	..	36,047	2,420	97,922	13,886	18,68,617
Do. do. 1884	4,976	61,816	..	1,02,185	12,65,138	78,212	4,257	..	..	35,610	1,143	89,868	13,092	16,56,297
Increase or decrease ..	+ 1,886	— 12,296	..	— 10,549	— 1,82,406	+ 130	+ 1,477	..	..	— 437	— 1,277	— 8,054	— 794	— 2,12,320
Miscellaneous advances—														
Balance on 1st April 1883	244	4,763	44,586	2,520	28,460	8,356	4,590	..	..	127	1,393	236	2,796	98,071
Do. do. 1884	1,488	5,426	..	17,653	38,503	4,549	1,113	..	..	208	1,111	..	1,698	71,749
Increase or decrease ..	+ 1,244	+ 663	— 44,586	+ 15,133	+ 10,043	— 3,807	— 3,477	..	..	+ 81	— 282	— 236	— 1,098	— 26,322
London invoices—														
Balance on 1st April 1883	..	..	..	..	— 95	..	..	..	..	..	..	..	..	— 95
Do. do. 1884	..	..	..	..	— 7,884	..	..	..	..	..	..	..	..	— 7,884
Increase or decrease ..	..	..	..	..	— 7,789	..	..	..	..	..	..	..	..	— 7,789
London stores—														
Balance on 1st April 1883	..	+ 4	..	..	+ 3,626	..	..	..	..	..	..	..	..	— 3,630
Do. do. 1884	..	..	..	..	+ 49,068	+ 387	..	..	..	..	..	..	..	+ 49,455
Increase or decrease ..	..	— 4	..	..	+ 45,442	+ 387	..	..	..	..	..	..	..	+ 45,825
Deposits—														
Balance on 1st April 1883	321	..	..	10.668	83.580	..	84.951	..	..	30.970	..	..	4.050	2.14.540
Do. do. 1884	83	..	..	12.504	78.449	..	2.90.339	..	..	65.980	..	..	61.195	508.550
Increase or decrease ..	— 238	..	..	+ 1.836	+ 5.131	..	+ 2.05.388	..	..	+ 35.010	..	..	+ 57.145	+ 2.94.010

* Includes Biluchistan agency.

General Abstract.

—		Imperial.	Provincial.	Local.	Total.
		Rs.	Rs.	Rs.	Rs.
Stock purchases and sales—					
Balance on 1st April 1883 ...	Dr.	23,330	61,658	...	84,988
	Cr.	13,541	64,068	...	77,609
Do. do. 1884 ...	Dr.	14,387	21,664	...	36,051
	Cr.	2,583	56,919	...	59,502
Increase or decrease ...	Dr.	— 8,943	— 39,994	...	— 48,937
	Cr.	— 10,958	— 7,149	...	— 18,107
Stock—					
Balance on 1st April 1883 ...		18,68,617	15,18,367	...	33,86,984
Do. do. 1884 ...		16,56,297	19,26,894	...	35,83,191
Increase or decrease ...		— 2,12,320	+ 4,08,527	...	+ 1,96,207
Miscellaneous advances—					
Balance on 1st April 1883 ...		98,071	4,77,446	6,102	5,81,619
Do. do. 1884 ...		71,749	2,48,227	7,142	3,27,118
Increase or decrease ...		— 26,322	— 2,29,219	+ 1,040	+ 2,54,501
London invoices—					
Balance on 1st April 1883 ...		— 95	+ 7,865	...	+ 7,770
Do. do. 1884 ...		— 7,884	+ 13,177	...	+ 5,293
Increase or decrease ...		— 7,789	+ 5,312	...	— 2,477
London stores—					
Balance on 1st April 1883 ...		+ 3,630	+ 8,866	...	+ 12,496
Do. do. 1884 ...		+ 49,455	+ 50,869	...	+ 1,00,324
Increase or decrease ...		+ 45,825	+ 42,003	...	+ 87,828
Deposits—					
Balance on 1st April 1883 ...		**2,14,540**	**7,97,385**	**19,563**	**10,31,488**
Do. do. 1884 ...		**5,08,550**	**6,14,470**	**55,688**	**11,78,708**
Increase or decrease ...		**+ 2,94,010**	**— 1,82,915**	**+ 36,125**	**+ 1,47,220**
Tuccavee advances—					
Balance on 1st April 1883 ...		...	1,368	...	+ 1,368
Do. do. 1884 ...		...	+ 1,35,834	...	+ 1,35,834
Increase or decrease ...		...	+ 1,34,466	...	+ 1,34,466
Barrack supplies—					
Balance on 1st April 1883 ...		...	...	...	...
Do. do. 1884 ...		...	+ 3,673	...	+ 3,673
Increase or decrease ...		...	— 3,673	...	— 3,673

2. *Stock purchases and sales.*—The net balance of this account at the end of the year is a credit of Rs. 23,451, arrived at thus:—

	Rs.
Total outstanding debits	36,051
Do. credits	59,502
Net credit balance ...	23,451

3. The principal items working up to the figures shown above are—

—.		Imperial.	Provincial.	Total.
		Rs.	Rs.	Rs.
Madras	Dr.	...	3,278	3,278
	Cr.	...	1,605	1,605
Simla Imperial Circle	Dr.	3,595	...	3,595
	Cr.	...	...	...
Military Works Branch	Dr.	9,205	...	9,205
	Cr.	1,793	...	1,793
North-Western Provinces and Oudh ...	Dr.	...	7,992	7,992
	Cr.	...	16,187	16,187
Bengal	Dr.	...	3,582	3,582
	Cr.	...	35,014	35,014
Central India	Dr.	1,087	...	1,087
	Cr.	25	...	25
Punjab	Dr.	...	1,414	1,414
	Cr.	...	6	6
British Burma	Dr.	...	1,246	1,246
	Cr.	...	276	276

4. Of the debtor balance of Rs. 3,278 in Madras, a sum of Rs. 2,311 represents the value of stores which were unsaleable in India, and were, under sanction of the local Government, sent for sale to the India Store office, England. The other items are all trifling and mostly adjusted. The balances in the case of the Simla Imperial Circle, Military Works Department, and the Punjab are for the most part the usual outstandings for stock sold or purchases not paid for, and no items appear to call for any explanation. The net credit balance of Rs. 8,195 in the North-Western Provinces and Oudh is caused by supplies made on behalf of the civil department by the Forest and Jail departments which have not wholly been adjusted. In Bengal, the credit balance of Rs. 31,432 is due to large credit balances in the first and second Calcutta divisions, and the Dacca division. In the first Calcutta division there was a credit balance of Rs. 14,893, due to coal received for the Akra brick factory but not paid for; in the second division there was a credit balance of Rs. 8,317, due to the purchase of materials for the new Military Accounts offices and the Central Press buildings; and in the Dacca division there was a credit balance of Rs. 6,302, which is mainly attributable to a sum of Rs. 5,675, due for supply of bricks at Fareedhpore. The greater portion of the items forming the balance in Central India have since been adjusted; two items, however, are of long standing: one, an issue to Sir Lepel Griffin in November 1882, amounting to Rs. 206, the adjustment of which has been delayed by absence on furlough of that officer, and the other, an issue to Colonel Glass in November 1882, amounting to Rs. 68; and in the case of British Burma, all have been cleared off.

5. *Stock.*—The stock transactions during the year result in a net increase of Rs. 1,96,207, made up thus:—

—	Imperial.	Provincial.	Net total.
	Rs.	Rs.	Rs.
Madras	...	+ 47,891	+ 47,891
Coorg	+ 1,886	...	+ 1,886
Central India	+ 1,607	...	+ 1,607
Assam	...	+ 3,726	+ 3,726
Bengal	...	+ 4,05,246	+ 4,05,246
Total increases ...	...	...	+ 4,60,356

—	Imperial.	Provincial.	Net total.
	Rs.	Rs.	Rs.
Bombay	— 12,296	— 3,491	— 15,787
Simla Imperial Circle	— 10,549	...	— 10,549
Military Works Department	— 1,82,406	...	— 1,82,406
Punjab	...	— 3,525	— 3,525
North-Western Provinces and Oudh	...	— 42,320	— 42,320
Rajputana	— 1,714	...	— 1,714
Central Provinces	— 8,054	+ 7,902	— 152
British Burma	...	— 6,902	— 6,902
Hyderabad	— 794	.	— 794
Total decreases ...	...	...	— 2,64,149
Net total increase ...	...	...	+ 1,96,207

6. The chief items of increase shown in the above table have occurred in Madras and Bengal.

The increase in Madras is chiefly attributable to the formation of the Cauvery-Vennar division, in which reserve stock has been maintained to the extent of Rs. 45,751 against a sanctioned reserve limit of Rs 50,000. Of the large increase of Rs. 4,05,242 in Bengal, Rs. 1,35,860 has occurred under the head "Special stock," and the balance of Rs. 2,69,382 under "Reserve;" the bulk of the former is comprised of large excess balances in the divisions noted in the margin.

Calcutta workshops.	Darjeeling.
Jessore.	Bhagulpore.
Julpigoree.	

In the case of the Calcutta workshops division, the balance is composed of unadjusted balances for work done for other divisions. The balances in the Jessore, Julpigoree and Bhagulpore divisions are due principally to collection of materials for different works in each. To a certain extent the balance in the Darjeeling division is also due to this cause, but the greater portion of the balance is attributed to a sum of Rs. 26,298 at debit of stock on account of "Land and kilns." In all cases of collection of materials for works, competent sanction was obtained to the procedure.

As regards the balance under "Reserve stock," the excess occurs chiefly in the first Calcutta division, where the balance at the end of the year was Rs. 4,19,540 against a reserve stock limit of Rs. 2,00,000. This increase is mainly due to the sub-head "Building materials," the value of which in stock rose from Rs. 30,207 at the commencement of the year to Rs. 3,10,695 at the year's end; and partly to a small excess under "Manufactures." This large increase was specially reported to the local Government by the Examiner in his No. 7271, dated 5th August 1884; but the result is not yet known.

7. In the remaining provinces a decrease in stock has taken place, amounting to Rs. 2,64,148.

—	Reserve stock.	Sanctioned limit.	Excess.
	Rs.	Rs.	Rs.
Madras ...	5,42,080	3,56,333	1,85,647
Central India ...	34,053	33,000	1,053
Bengal ...	6,36,737	4,90,000	1,46,737
Rajputana ...	8,547	7,000	1,547

8. The value of reserve stock has been kept within the sanctioned limit in all provinces, except Madras, Central India, Bengal, and Rajputana. The table in the margin shows to what extent the sanctioned limit has been exceeded in the provinces above mentioned. In the case of Madras, the excess over the sanctioned limit occurs principally in the following divisions:—

	Rs.
Godávari, Eastern	10,626
Nilgiri	18,871
Presidency Stores	1,59,475

In the first two divisions the increase is mainly under the sub-heads Building materials and Land and kilns; and it is observed that the increase has occurred notwithstanding the fact that the reserve limit was temporarily augmented during the year to meet the excess in these sub-heads.

In the case of the Presidency Stores division, the reserve limit has only recently been fixed at an approximate sum of Rs. 1,50,000, which falls far short of the actual balance of Rs. 3,09,452 in this division. The local Government has, however, ordered a reduction in the value of stores by the disposal of the surplus, as occasion offers, and without loss to the State.

In the case of Central India, the Mhow division is the only one in which the reserve limit has been exceeded. The excess amounts to Rs. 10,572, the figures of stock and reserve limit being, respectively, Rs. 30,572 and Rs. 20,000. The Examiner is of opinion that this excess is caused by some "special stock" having been converted into "reserve" out of the previous year's balance, and has called for particulars, which he will lay before the local Administration for orders. The excess in Bengal has already been explained in paragraph 6. In Rajputana the excess is small and calls for no remark.

9. Stock was verified in the different provinces during the year, and, generally speaking, the book-rates compare favorably with those prevailing in the market.

10. In Madras, in the Presidency Stores division, surplus and unsaleable stock, valued on the books at Rs. 27,864, was auctioned during the year and realized only Rs. 5,869. The loss was, under sanction of Government, debited to "Tools and plant." A deficiency in quantity of materials in the Indore sub-division in Central India, valued at about Rs. 9,000, is reported as probably due to wastage, and is receiving attention. A debit of Rs. 1,561 was also made during the year to the head "Profit and loss" on the following accounts:—

	Rs.
Loss by sale of stores received in a damaged condition per S S. *Clan Drummond*	1,265
Difference between actual and book values of stock in the Chingleput division	296
Total ...	1,561

The charge on account of the first item forms the subject of a separate communication, the result of which is not yet known. The second item has been charged off under proper authority.

In last year's note it was brought to notice that there was on balance a large quantity of curved corrugated iron sheets, to the value of Rs. 58,625, in the Central Provinces, which there seemed to be no prospect of utilizing locally. The Examiner reports that at the close of the year under review sheets to the value of Rs. 57,512-12-0 still remained unutilized; but states that the local Administration has addressed the Manager, Nagpur and Chhattisgarh State Railway, in view to their disposal by utilizing them on the Chhattisgarh line when required, and it is anticipated that a large quantity will be utilized during the current year.

—	Balance on 1st April 1883.	Balance on 1st April 1884.	Increase or decrease.
	Rs.	Rs.	Rs.
Madras	6,95,963	7,17,148	+ 21,185
Bombay	2,79,288	2,91,336	+ 12,048
Bengal	7,39,254	5,20,468	— 2,18,786
North-Western Provinces and Oudh ..	2,03,654	1,72,932	— 30,722
Punjab ..	1,77,837	1,92,424	+ 14,587
Central Provinces ..	48,548	78,400	+ 29,852
Assam	34,702	34,987	+ 285
British Burma ..	2,38,456	1,80,698	— 57,758
Central India ..	18,204	17,824	— 380
Coorg	33,523	38,554	+ 5,031
Hyderabad ..	9,764	3,723	— 6,041
Rajputana ..	23,243	13,246	— 9,997
Military works ..	2,17,272	4,29,324	+ 2,12,052
Total ..	27,15,708	26,90,064	— 25,644

11. In the margin a table is given showing the value of materials remaining unexpended at site of works.

It has not been stated in the case of Central India, Punjab, and British Burma whether the materials have been counted. In the other provinces the balances have been generally verified and the rates reported to be fair. It will be observed that there has been a total reduction during the year of Rs. 25,644.

12. *Miscellaneous advances.*—The balance of this account shows a decrease of Rs. 2,54,501, the details of which are given in the table in the margin.

—	Imperial.	Provincial and Local.	Net total.
	Rs.	Rs.	Rs.
Madras	..	— 45,518	— 45,518
Bombay	— 43,923	— 8,772	— 52,695
Bengal	..	—1,57,277	—1,57,277
Coorg	+ 1,244	..	+ 1,244
Central India ..	— 7,284	..	— 7,284
North-Western Provinces and Oudh ..	..	+ 7,685	+ 7,685
Central Provinces ..	— 236	— 2,523	— 2,759
Hyderabad	— 1,098	..	— 1,098
British Burma ..	..	— 9,424	— 9,424
Military works ..	+ 10,043	..	+ 10,043
Simla Imperial Circle..	+ 15,133	..	+ 15,133
Punjab	..	+ 666	+ 666
Rajputna	— 201	..	— 201
Assam	..	— 13,016	— 13,016
	— 26,322	—2,28,179	—2,54,501

13. From this table it will be observed that the provinces chiefly contributing towards the decrease are Madras, Bombay, Bengal, and Assam.

In Madras the decrease is chiefly due to the adjustment of old differences outstanding in the civil exchange accounts, and in Bombay, to the adjustment of a large advance outstanding against the Bombay, Baroda and Central India Company for carrying on the salt works at Urn. In the accounts of Bengal for 1882-83, this head was debited with all expenditure in connection with the Exhibition buildings and the Burrakur iron works, but was in the following year relieved of all such charges, which in a great measure accounts for the large reduction noted in the above table. Excluding the expenditure referred to, the reduction in the balance is Rs. 21,252 only, caused chiefly by refunds of advances to workpeople. There is still a heavy debit balance in the Examiner's auxiliary accounts, mainly due to a sum of Rs. 86,262, which represents unadjusted balances between the Public Works and Civil departments to end of March 1882, and is kept at debit of this account pending orders regarding its final adjustment.* In the Darjeeling division, there is a balance of Rs. 3,914, which includes a sum of Rs. 3,831 expended on account of the Darjeeling municipality, the adjustment of which is held over till the introduction of water-rates in the station. In the case of Assam, the decrease is composed of small items, none of which need any special remark.

* *Vide* Examiner's No. 4871, dated 28th May 1884.

14. In Central India there are a few items of old date under the head "Miscellaneous advances." The items are—

	Rs.	
1. Royalty paid for line ...	108	Outstanding since May 1883.
2. Making furniture for Sir Lepel Griffin	429	Do. December 1881.
3. Repairing Superintending Engineer's lathe	249	Do. July 1883.

The first item, the Examiner reports, is under reference to the local Administration, and will be adjusted in 1884-85.

The second was brought to notice in the note on last year's accounts. It is expected that this item has been adjusted in the accounts for 1884-85.

The third is being adjusted by instalments, the first of which was paid in April 1884.

The provinces in which the chief items of increase have occurred are the North-Western Provinces and Oudh, Military Works, and the Simla Imperial Circle. In the North-Western Provinces and Oudh the increase mainly occurs under the head Advances to members of the department, which, the Examiner states, have since been adjusted with a few trifling exceptions. In the Military Works the increase is caused by a special debit of Rs. 16,169, which represents the cost of transport of Pioneers for the Bolan road; this item has since been adjusted. In the Simla Imperial Circle the increase is also caused by special debits made up of a number of items which have all been since adjusted.

15. *London invoices.*—The balance of this account shows a decrease of Rs. 2,477, due to invoiced value of stores, the payments for which had not been advised by the Secretary of State.

16. *London stores.*—The balance of this account shows an increase of Rs. 87,828, made up thus:—

	Rs.
Imperial	45,825
Provincial	42,003
Total ...	87,828

The provinces mainly contributing towards this increase are the North-Western Provinces and Oudh and the Military Works Department, in which the items of increase amount to—

	Rs.
North-Western Provinces and Oudh	43,700
Military Works	45,442

In the North-Western Provinces and Oudh this account closed with a balance of Rs. 43,768, representing the invoiced value of English stores for the Deoha bridge, which had not been received up to the close of 1883-84, but the outstanding has been adjusted in 1884-85. The greater portion of the balance in the Military Works Department has also been adjusted in the accounts of 1884-85.

17. *Deposits.*—There has been an increase in this account to the extent of Rs. 1,47,220, made up as follows:—

	Rs.
Total increase	3,30,135
Do. decrease	1,82,915
	1,47,220

18. The provinces in which large increases have occurred are Central India, North-Western Provinces and Oudh, Hyderabad and Rajputana; those in which decreases have occurred are Bengal, Madras, and Bombay.

In Central India the increase amounts to Rs. 2,05,388, which, for the most part, represents contributions received from Native States and Local Funds for the execution of works in the province. Of the increase of Rs. 92,850 in the North-Western Provinces and Oudh, Rs. 27,600 represent an adjustment of a previous debit on account of expenditure on the Baliah protective works, which has been charged off to Imperial funds under the orders of Government, and an increase of Rs. 33,000 is on account of the Press Book Depôt and College Mess account, Rurki, which is in course of adjustment, the remaining items of increase are chiefly due to contractors' deposits. The increase in Hyderabad is almost wholly due to a remittance of Rs. 60,000 to the Secunderabad division, on account of estimated cost of stores ordered from England in 1883-84 for the Berar water-supply project, but which were not received before the close of that year, the remittance having been made purely to avoid a lapse in the Hyderabad Assigned Districts budget. The propriety of transactions of this nature has been called in question in the case of other provinces; the lapse of grant, had it occurred, would have been less objectionable than the method devised for avoiding it. The increase in Rajputana, as well as the balance at credit of this account, represent for the most part contributions for works to be executed. Under the orders of the Bengal Government, the entire expenditure (Rs. 1,61,895) on the Burrakur iron works has been charged to the head "Deposits," and to this is mainly due the large decrease in the current year's balance in Bengal. The closing balance of Rs. 2,27,482 in Madras includes a sum of Rs. 1,36,440, which represents the balance of old differences in the exchange accounts, which must remain at debit of "Deposits" pending instructions* from the Comptroller-General. The decrease in this province during the year is due to adjustments aggregating Rs. 62,045 on account of these differences. The balances in the remaining provinces need no remark.

* Accountant-General's No. 470 G. of 12th July 1884.

19. *Tuccavee advances.*—The balance of this account stands at Rs. 1,34,466, which relates wholly to Bengal, and is solely caused by this head being, under recent orders, debited with all expenditure in connection with the exhibition buildings. The expenditure on this account will be adjusted in the accounts for 1884-85.

20. *Barrack supplies.*—No balance remains under this head at the close of the year.

21. The cash balance in hands of civil officers is exhibited in the following table:—

	Balance on 1st April 1883.	Balance on 1st April 1884.
	Rs.	Rs.
Bengal	184	69
Punjab	4,359	4,024
North-Western Provinces and Oudh	1,839	1
Central Provinces	320	1,550
British Burma	10,446	126
Rajputana	444	937

22. *Madras Harbour Works.*—The suspense balances of the Madras Harbour Works are detailed in the following table:—

—		Balance on 1st April 1883.	Balance on 1st April 1884.	Increase or decrease —.
		Rs.	Rs.	Rs.
Stock purchases and sales	Dr. ...	...	145	+ 145
Stock	Cr. ...	13,243	...	— 13,243
Miscellaneous advances		93,142	85,875	— 7,267
London invoices		5,050	18	— 5,032
Do. stores		— 2,439	+ 10	+ 2,449
		— 488	+ 2	+ 490

The stock balance at the end of the year shows a reduction of Rs. 7,267: it is noted that this is mainly due to a charge to works on account of depreciation and wastage on Portland cement and coal. The balances of the other accounts show a satisfactory reduction during the year.

Resolution.—The Government of India is glad to notice that the suspense balances at the close of the year under review were generally in a satisfactory condition.

The old outstandings in Central India noticed in paragraphs 4 and 14 of the foregoing note call for early adjustment, and the attention of the Agent to the Governor-General, Central India, is accordingly invited to them.

It is observed from paragraph 8 that in most provinces the value of reserve stock has been kept within the sanctioned limit, but that there are large excesses in the Madras presidency and in Bengal. It is hoped that during the current year reductions not involving loss to the State will be found possible in these provinces.

The loss of Rs. 1,265, sustained in the Madras presidency by the sale of stores received in a damaged condition per S.S. *Clan Drummond*, should not have been debited to the head Profit and loss, but adjusted in the manner prescribed in Public Works Department Code, chapter XIII, paragraph 39. It is understood that instructions on this point have since issued from the Accountant-General, Public Works Department, to the local Examiner.

The balances of materials remaining unexpended at site of unfinished works have been generally verified and the rates reported as fair. It has not been stated whether the necessary verification was effected in Central India, Punjab, and British Burma.

Attention is invited to the observations by the Government of India on the review of the suspense balances at end of 1882-83, and it is requested that measures may be

taken to have the balances verified as early as possible in all cases where this has not already been done.

With reference to paragraph 18, it may be observed that the expedient devised in Hyderabad to avoid the lapse of Rs. 60,000 from the Hyderabad Assigned Districts budget is incorrect in principle; it should not again be permitted.

The Governments of Madras, Bombay, Bengal, North-Western Provinces and Oudh, and the Punjab, in the Public Works Department.
The Chief Commissioners, Central Provinces, British Burma, Assam, and Coorg.
The Resident at Hyderabad.
The Agents to the Governor-General for Central India, Rajputana, and Biluchistan.
The Inspector-General of Military Works.
The Superintendent of Works, Simla Imperial Circle.
The Accountant-General, Public Works Department.

Order.—Ordered that the foregoing be communicated to the local Governments, Administrations and officers noted in the margin for information and guidance.

(Signed) H. A. BROWNLOW, Colonel, R.E.,
Offg. Secy. to the Govt. of India.

(Signed) C. BIRD, Captain,
Asst. Secy. to the Govt. of India, Mily. Dept.,
In charge P.W. Dept.

To the Secretary to the Government of Madras, Public Works Department.

From D. C. GORDON, Esq., Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 29th July 1885, No. 327.

Your office note No. 1698 D., dated 24th July 1885.

Paragraph 4 of the Accountant-General's Public Works Department note.—Of the thirty-eight circular saws sent to the Director-General of Stores, India office, for disposal, it is reported that * eleven have been disposed of for £24, six have been taken into use at the India Store Depôt (value credited not stated), and for the remaining twenty-one no offer has yet been made. The value of the stores on the books is Rs. 2,311, so that, judging from the sales already effected, we may expect to recover not more than one-third of the value altogether.

* G.O., No. 1569 W., dated 6th July 1885.
Office Note No. 1677 D., dated 23rd July 1885.

2. *Paragraph 8 of the Accountant-General's Public Works Department note.*—The excesses over reserve limit in the divisions noted stand as follow at the end of 1884-85:—

	Rs.
Godávari Eastern	47,865
Nílgiri	17,491
Presidency Stores	1,53,638

The large increase in the excess in the first-named division is unsatisfactory. In G.O., No. 107 I., dated 3rd February 1883, it was laid down that "a limit of reserve stock is not necessary under 'Manufactures' and 'Land, kilns and tramways.' The expenditure under the former head will be covered by the outturn of stock, and that under the latter head will be charged off, under paragraph 1669 of the Public Works Department Code, to the outturn of stock at such percentage rate as will clear off the total charge under this head within a reasonable period." The result, however, shows that so far from any clearance being made of the balances under these heads, they have increased from the aggregate sum of Rs. 21,034 on 31st March 1883 to Rs. 50,855 on 31st March 1885.

3. Analyzing the balances of stock in this division on 31st March 1885, and comparing them with the reserve limit, we arrive at the following results:—

	Reserve stock. Rs.	Sanctioned limit. Rs.
Small stores	162	
Building materials	22,639	
Timber	2,046	
Metals	414	
Fuel	1,002	
Painters' stores	37	
Miscellaneous	709	
Total ...	27,009	30,000
Manufacture	17,289	
Land, kilns, &c.	33,566	
Grand Total ...	77,864	

It might appear at first sight from the above that the Executive Engineer is keeping within his reserve limit, since the total of all sub-heads exclusive of manufacture, &c., is only Rs. 27,009 against the sanction of Rs. 30,000; but it must be borne in mind that, by the Executive Engineer's system of not charging the value of stock outturned with its proper cost till it comes to be issued to works (as explained in paragraph 15 of inspection report printed with G.O., dated 23rd February 1882, No. 486 W.), the balances at debit of the several sub-heads do not represent the actual cost of those articles to Government. Under these circumstances, it seems necessary that the sanctioned reserve limit should cover the cost of *all* sub-heads including manufacture and land and kilns.

4. In the Nilgiri division the excess over reserve limit on 31st March 1885 shows a slight decrease as compared with the excess of last year. The balances under "Manufacture" and "Land, kilns, &c.," have, however, increased from an aggregate of Rs. 19,035 in 1884 to Rs. 26,452 in 1885. Hence it appears necessary here also to fix the reserve limit so as to cover *all* sub-heads.

5. In the Presidency Stores the excess has come down from Rs. 1,59,452 in 1884 to Rs. 1,53,638 in 1885. The decrease is trifling and it is a question whether it would not be better to remove the surplus articles at once from stock than to wait for opportunities of disposing of them which never occur.

6. The instructions in regard to the charge of Rs. 1,265 on account of the loss of stores *ex Clan Drummond* have been received from the Accountant-General, Public Works Department.

Order—dated 21st August 1885, No. 1940 W., Public Works.

The letter from the Government of India above recorded, and the office note thereon from the Examiner of Public Works Accounts, will be communicated to the officers concerned.

2. When the total amount realised by the sale in England of the thirty-eight circular saws forwarded to the India Store department is reported, orders will be issued for carrying out the necessary adjustment of the outstanding balances under stock purchases and sales.

3. The Examiner's recommendation to fix the reserve limits in the Godávari Eastern and Nilgiri divisions, so as to cover all sub-heads including "Manufacture" and "Land and kiln," will be forwarded to the Superintending Engineers, I and IV Circles, for opinion. The Superintending Engineer, I Circle, will explain why, during the year 1884-85, "Manufacture" and "Land and kilns" were not duly credited with the outturn of stock, and why all charges incurred were not apportioned to items manufactured, so as to avoid the virtual increase on the sanctioned limit of reserve stock brought to notice by the Examiner. The report of the Superintending Engineer,

I Circle, should be submitted through the Chief Engineer for Irrigation, who will favor the Government with his views on the question.

4. The Superintending Engineer, V Circle, will report his views on the suggestion, made in paragraph 5 of the Examiner's office note, to remove at once the surplus articles from the stock accounts of the Presidency Public Works Stores division.

5. The loss of Rs. 1,265, sustained by the sale of damaged stores *ex* S.S. *Clan Drummond*, will be adjusted in accordance with the instructions received by the Examiner, Public Works Accounts, from the Accountant-General, Public Works Department.

(True Extract.)

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

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

Exd. J. Henricus.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1885} Madras

PUBLIC WORKS.

Dated August, 21st.

Recd.

Encl.

G.O., 21st Aug. 1885, No. 1940 W.

AUGUST.

Suspense Balances.

Orders on resolution of the Government of India reviewing note by the Accountant-General, Public Works Department, on the balances of the suspense accounts at the close of 1883-84.

19

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 lisbilities 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.

* * * * *

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

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

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

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

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

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

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

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

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

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

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

(True Extract.)

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

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

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

Forwarded.

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

Exd. E, Fernandez.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1885} Madras.

PUBLIC WORKS.

Dated December, 9th

Recd. *Encl.*

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

DECEMBER.

Inspection of the Office of the Examiner, Public Works Accounts

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

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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. 664-11-9. 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 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.

General Remarks.

(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 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. 5,858-12-3 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 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.)

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

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

Exd. E. Fernandez.
Spare Copies

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 letter from D. C. GORDON, Esq., Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 12th February 1886, No. 120 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 Western division.

2. The attention of the Executive Engineer and of his accountant is necessary to paragraphs 5, 6, 10, 14 and 18; the Superintending Engineer's notice is also desirable to the remarks (paragraph 6) in regard to measurement sheets and measurement books.

3. The opinion of the Chief Engineer for Irrigation should be required on the matter of paragraph 7, as the general question of boat accounts is already under his consideration. If the expenses of working be charged off at once to Tools and Plant, the entries in the Suspense accounts would be obviated, and it would not be necessary to charge rent for the use of the floating plant. Meanwhile, the Executive Engineer should see that the Suspense accounts are promptly relieved by adjustments to Works from time to time.

4. The Superintending Engineer's attention should be invited to paragraph 11; also to paragraphs 15 and 17, for such inquiry as may be thought necessary.

ENCLOSURE.

NOTES of inspection by H. RAINIER, Esq., Deputy Examiner, Public Works accounts, Madras, of the office of the Executive Engineer, Kistna Western division, on the 25th and 26th January 1886.

Mr. G. D. Wybrow, the Executive Engineer, and G. Mallikarjuniah, the accountant, were present. This office was last examined on the 5th and 6th February 1885 (see G.O., No. 468 W., of 2nd March 1885).

2. There are two sub-divisions, the Eastern of which the Executive Engineer has charge at present; and the Western under Mr. A. T. Mackenzie, Assistant Engineer, who has a drawing account. Bezváda (1), Guntúr (2), Bápatla (3), Répalle (4), Chinnaganjam (5), and Nizampatam (6) are the treasuries or sub-treasuries drawn upon. The Executive Engineer draws on all, the Western sub-divisional officer on 2, 3 and 5. There are no other drawing accounts.

3. The imprests under the Eastern sub-divisional officer are held by—

	Rs.
Supervisor T. Ramanujum Pillay	300
Overseer R. Nageswara Iyer	400
Overseer C. Venkataramayya	400
	1,100

those under the Western sub-divisional officer by—

	Rs.
Supervisor S. Vijayaragavadoss Naidu	100
Sub-overseer T. Armugum Pillay	200
	300

The Lock superintendent at Peddaganjam levies toll on unlicensed boats which pass, and keeps account of same, submitting copy to sub-divisional officer monthly. Cash recoveries of this kind are forwarded as fast as received. The ticket given to boats in exchange for toll should be inspected at every subsequent lock on the canal, and the counterfoil sent up with the amount is checked with the monthly account, so that, barring collusion, the check is tolerably effective.

4. The balance of the Executive Engineer's drawing account on the 31st December 1885 was proved correct.

5. The cash-books were examined for two months, and imprest accounts for about three months, and only one or two omissions noted, viz. :—

(1) Nominal muster rolls should invariably be certified at foot that the payment has been made, and the same should be witnessed.

(2) Bills for stores supplied should bear the authority for the supply, and evidence that the storekeeper has duly received the articles, as well as date they were received. For instance, Rs. 596-8-9 was paid as per voucher without number, dated 20th September 1885, for bricks supplied by a contractor, and the bill for these bricks should have shown the above particulars on its face.

(3) Corrections in the cash-book should invariably be acknowledged by their author, with the date of correction and the Executive Engineer's initial.

(4) The accountant, when he audits the cash-books and imprest accounts, should not only place his initials on each voucher as audited, but he should date his initial, without which it is impossible to say when the voucher was passed by him.

6. The accounts of works were examined for August and September 1885, as well as for subsequent periods, here and there, the following points being noted :—

(*a*) It is not seen that the total value of work done is supported as regards every contemplated payment by measurements.

(*b*) There is no reference to any particular measurement book in any measurement sheet, or *vice versâ*, and much time was taken in trying to compare measurement sheets with original measurements in the books, which lacked signatures and were generally not well kept.

(*c*) Vouchers were not readily produced. Every voucher should be numbered, and should state exactly the work to which it appertains.

(*d*) Verification by the Executive Engineer of each account in the register of works, which of course means a thorough examination of each work abstract account, has lately been ordered in G.O., No. 2650 W., of 7th November 1885, and will now be commenced.

7. There have been from April to December 1885 debits to *Deposits* (or latterly to *Miscellaneous Advance Account*) for wages of lascars, and the cost of ropes, bamboos, lanterns, oil, &c. (*a*) for working punts which have been hired from the Kistna Eastern division. In October to December 1885 there were also credits to the above division by debits to *Miscellaneous Advances* (*b*) for hire of above punts.

Now (*a*), except Rs. 265 which represents the cost of materials in use for working punts, has been charged to works for which the punts were used, while (*b*) has not been so charged through an oversight, and it is said that the works which would be properly chargeable with (*b*) have some of them been completed. Not only should (*b*) be charged to works, but the Rs. 265 above referred to should be also so charged off at once.

8. The materials at site of works aggregate in value Rs. 11,075 and are at site of fifty different works and are in serviceable condition. The Executive Engineer says :—

"Part IV of work abstract is generally verified by the sub-divisional officer every month."

9. The total debit to stock at end of December 1885 was Rs. 7,681-0-11, chiefly building materials (stone and lime), but partly—

	RS.	A.	P.
Land kilns	2,350	11	0
Manufactures	239	12	8

which are for—

	RS.	A.	P.
Stone, land kilns	900	10	3
Stone manufacture	47	4	3
Lime, land kilns	1,450	0	9
Lime manufacture	191	14	5

The Land Kilns accounts are credited on a proper principle and the Manufacture accounts are well kept, though not in form M, 38 A.

10. The Stock accounts generally are in order, except that monthly abstracts of stock receipts and issues are very untidy, and bear corrections and recorrections without any one's acknowledgment.

(*a*) Amounts to Rs. 2,418. (*b*) Amounts to Rs. 594.

11. Rs. 55-13-0, recovered from a private party on 21st September 1885 for sale of 11¼ candies of lime in the Western sub-division, was sent up for sanction of Superintending Engineer in October 1885. Although the lime was bought from a contractor originally, 23 per cent. should have been added (to cover cost of establishment) when fixing selling price to private individuals.

12. It is said that the storekeeper's security, Rs. 250, is invested in the Government Savings Bank, but that fact is omitted in the register of security deposits on the back of September's schedule of deposits, nor was the pass-book available, it being with the Superintending Engineer. No other security or other deposits are on record.

13. There is no register of accepted tenders, hence some difficulty in checking as to code paragraphs 1605, 1606.

14. Certain lands on the rim of the canal are let to parties in plots of 4,356 square feet, at Rs. 1-8-0 per month each plot, under G.O., No. 235 I., of 15th March 1882. A register should be opened for these rents since they are increasing.

15. The district munsif's court at Bápatla, value Rs. 1,500, is rented to the master of the Local Fund Middle school there for Rs. 3 per month. A Salt superintendent's cutcherry at Chinnaganjam, reputed original value Rs. 1,500, was condemned years ago as uninhabitable and is now in ruins, no action having been taken.

16. The Tools and Plant accounts are in order.

17. Items aggregating Rs. 3,508-6-8 are due to ten petty contractors for work done previous to November 1885 because of works being either incomplete or not yet inspected. There is no disputed account it is said.

18. The office code was not posted with standing orders, and the accountant did not know the substance of many of the most important of them. The code is of no use unless posted with every fresh standing order as it comes out. This is the accountant's business and of great importance.

19. The budget registers are in order.

20. The assistant accountant, Venkatappiah, maintains his usefulness and efficiency in the office, which is in good order.

ORDER—dated 22nd February 1886, No. 426 W., Public Works.

Communicated to the Superintending Engineer, II Circle, whose attention will be directed to paragraphs 6 and 11 of the inspection notes ; also to paragraphs 15 and 17, on the subjects of which the Government desire to be furnished with reports.

2. Paragraph 7 of the notes and paragraph 3 of the Examiner's letter will be referred to the Chief Engineer for Irrigation for favor of his opinion.

3. The attention of the Executive Engineer will be specially directed to paragraphs 5, 6, 10, 14 and 18 of the notes. The accountant will be warned to keep the office copy of the code corrected up to date in future.

(True Extract.)

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

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

Exd. P. L. Pereira.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1886} Madras.

PUBLIC WORKS.

733h

Dated February, 22nd.

Recd. *Encl.*

G.O., 22nd Feb. 1886, No. 426 W.

FEBRUARY.

Notes of Inspection

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

[Form No. I.]

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

No. 134 W. 291

From

THE EXAMINER,
PUBLIC WORKS ACCOUNTS,
MADRAS.

To

The Secretary to Government,
Public Works Department.

Madras, 16 March 1886.

Sir,

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

Para 4 should be referred to the Superintending Engineer in view to the possible reduction of amounts held as Imprests.

Para 7. Muster Rolls should be paid in the presence of some independent person as also in the presence of some Officer responsible for the payments being made to the persons named in the rolls. The Executive Engineer's attention is necessaryto the remarks in Clauses (b)(d)(e)(g)(k) and (o) especially in regard to the proper accounting for materials and convict labor; Clauses (f)(j)(l)(m)and (n) require the notice of the Superintending Engineer; Clause (n) is also brought to the notice of Government in respect to the writers, peons etc.

Paras 8 and 9. The whole of this matter should be referred to the Chief Engineer for Irrigation in connection with the previous references on the same subjects.

Para 10. These points may have the consideration of the Executive Engineer who is responsible for proper precautions being taken for the prompt collection of all possible dues and for prevention of irregularities.

Paras 11, 12 and 14 require the attention of the Executive Engineer.

Para 13. Clause (d). The Executive Engineer should report who is responsible for the safekeeping of the blank service books and how he proposes the deficiency in value should be made good.

Clause (a) The Executive Engineer has already been asked to resubmit the claim when it will be admitted. Clause (e) the only items which are not settled are those of G. V. Narasimha Row, under reference to the Superintending Engineer, and N. Veeraraghavayya Pantulu who should not have been paid subsistence allowance without authority of audit it has since been disallowed- the other items should be adjusted at once.

Para 14. The Superintending Engineer's attention should be invited to these remarks.

I have the honor to be,

Sir,

Your Most Obedient Servant.

D. C. Cameron

Examiner P. W. Accounts.

30

Nos 426w. 22.2.86.
421w. 22-u u
295w - 9-12.88-
196w - 21-8-88.
266w - 7.11.88.

Rec 2063

From,

The Examiner P.W. Accounts,

Madras.

To,

The Secretary to Government,

P.W. Department.

No. 134 W.

Dated 16th March 1886.

Read.

Encls. 1.

Notes of inspection of the Office of the Executive Engineer Godavari Eastern Div. by Mr Heaven, Dy. Examiner, forwards with remark.

Copy

391

NOTES OF INSPECTION BY F.G.HEAVEN ESQ.DY.EXAMINER, P.W.ACCOUNTS, MADRAS, OF THE OFFICE OF THE EXECUTIVE ENGINEER, GODAVARI EASTERN DIVISION, ON THE 15TH TO 18TH FEBRUARY 1886.

THE EXECUTIVE ENGINEER CAPT.C.C.RAWSON R.E. WAS UNAVOIDABLY ABSENT ON THE FIRST THREE DAYS; BUT THE POINTS REQUIRING HIS ATTENTION WERE DISCUSSED WITH HIM ON THE 4TH: THE ACCOUNTANT, A.RUNGA RAO, WAS PRESENT. THE OFFICE WAS LAST INSPECTED BY AN ACCOUNTS OFFICER ON THE 19TH.JANUARY 1885; VIDE G.O. NO.391 W. DATED 17TH FEBRUARY 1885.

2. THE DISBURSERS ARE:-

(A). THE EXECUTIVE ENGINEER DRAWING ON (1) COCANADA HUZUR AND (2) RAMACHANDRAPURAM (3) RAJAHMUNDRY (4) PEDDAPURAM AND (5) BHADRACHALAM SUB-TREASURIES.

(B). J.F.SOMERS-EVE ESQ. ASSISTANT ENGINEER NORTHERN SUB-DIVISION, DRAWING ON 1, 2 AND 4.

(C). MR.J.D.LEGGE, SUB-ENGINEER IN CHARGE SOUTHERN SUB-DIVISION, DRAWING ON 1 AND 2.

(D) A.W.MATHEWS ESQ TEMPORARY ENGINEER QUARRY SUB-DIVISION DRAWING ON 3.

(E) A.W.MATHEWS ESQ TEMPORARY ENGINEER IN TEMPORARY CHARGE RAJAHMUNDRY SUB-DIVISION DRAWING ON 3 AND 4.

(F) P.H.BROWN ESQ LOCAL FUND ENGINEER DRAWING ON 1.

THE BALANCE OF DRAWING ACCOUNT AT END OF JANUARY WAS PROVED CORRECT: AND THE EXECUTIVE ENGINEER'S CHEQUE BOOKS AGREED WITH HIS CASH BALANCE STATEMENT.

3. THE CASH ACCOUNTS ARE IN ORDER: THE DIVISIONAL

CASH-BOOK

CASH-BOOK IS CHECKED BY THE EXECUTIVE ENGINEER WITH THE VOUCHERS MONTHLY AND INITIALLED ON EACH PAGE: ESTABLISHMENT CHARGES NOW COME UNDER THE HEAD 'TRANSFERS GENERAL ESTABLISHMENT' NOT 'PROVINCIAL ESTABLISHMENT'. SUB-DIVISIONAL CASH EXTRACTS ARE RECEIVED THRICE A MONTH, WITH FAIR PUNCTUALITY, AND ARE USUALLY NEAT AND FREE FROM CORRECTIONS. THE ADJUSTMENT BOOK AND CASH ABSTRACT BOOKS ARE WELL KEPT.

4. IMPREST HOLDERS ARE:-

UNDER EXECUTIVE ENGINEER,

MR.C.W.TRAISH SUPERVISOR IN CHARGE OF DUMAGUDEM SUB-DIVISION.....RS.400

D.RAMANAH NAIDU ANICUT SUPERINTENDENT IN CHARGE OF ANICUT SUB-DIVISION.....RS.400

UNDER NORTHERN SUB-DIVISION,

SERGT.J.H.OLYETT SUPERVISOR.....RS.800

SERGT.J.ALFORD OVERSEER.....RS.800

UNDER SOUTHERN SUB-DIVISION,

B.KANNAYA LAL OVERSEER.....RS.400

IMPREST ACCOUNTS ARE PROPERLY ABSTRACTED, AND MANNER OF RECOUPMENT NOTED: THE AMOUNTS APPEAR TOO HIGH IN EVERY INSTANCE EXCEPT THAT OF THE ANICUT SUPERINTENDENT: KANNAYA LAL SPENT ONLY RS.49 BETWEEN THE 15TH NOVEMVER AND THE 29TH JANUARY. CARE SHOULD BE TAKEN TO FIX THEM AS LOW AS PRACTICABLE, RAISING THEM IF NECESSARY DURING THE WORKING SEASON.

5. THERE HAVE BEEN FOR SEVERAL MONTHS DISCREPANCIES BETWEEN THE PAYMENTS INTO TREASURY SHOWN BY P.W.DEPARTMENT AND THOSE ACKNOWLEDGED BY THE CIVIL DEPARTMENT. THIS WAS MAINLY DUE TO TOLL COLLECTIONS OF LOCK SUPERINTENDENTS BEING PAID INTO SUB-TREASURIES AFTER THEIR ACCOUNTS CLOSED, AND

IT

IT HAS NOW BEEN RECTIFIED.

6. TRANSFER TRANSACTIONS ARE AS A RULE PROMPTLY DEALT WITH: THE EXECUTIVE ENGINEER FREQUENTLY MAKES PAYMENTS ON ACCOUNT OF THE DOWLAISHWERAM WORKSHOPS FOR MATERIALS SUPPLIED ETC. WITH WHICH THIS DIVISION HAS REALLY NOTHING TO DO (CODE PARA 2277 A.).

7. WORK ACCOUNTS. THE ACCOUNTS OF SEVERAL WORKS IN EACH SUB-DIVISION FOR MAY 1885 WERE EXAMINED IN DETAIL, AND THE FOLLOWING POINTS NOTED:-

(A) ALL PAYMENTS ARE SUPPORTED BY SATISFACTORY VOUCHERS, EXCEPT THAT PAYMENTS ON NOMINAL MUSTER ROLLS ARE NOT USUALLY WITNESSED BY ANY ONE EXCEPT THE PAYING OFFICER.

(B) A LARGE PROPORTION OF THE WORK OF THE DIVISION, ESPECIALLY EARTHWORK, IS DONE BY 'BANTACARS' OR PIECE WORKERS, WITH WHOM THERE ARE NO WRITTEN AGREEMENTS: IN SOME CASES SECURITY PER-CENTAGES ARE DEDUCTED FROM THEM, WHEN THE PETTY CONTRACT FORM MIGHT BE USED WITH ADVANTAGE.

(C) WORK REGISTERS ARE NOT VERY NEAT; THEY HAVE LATELY BEEN INITIALLED BY THE EXECUTIVE ENGINEER AS REQUIRED BY G.O. NO.2650 W. DATED 7TH.NOVEMBER 1885.

(D) MEASUREMENT SHEETS DO NOT IN ALL CASES ACCOMPANY PIECE WORK BILLS, AND NO MEASUREMENT BOOKS OF THE CURRENT YEAR ARE FILED IN DIVISIONAL OFFICE.

(E) WATER-SUPPLY ETC OF RAJAHMUNDRY JAIL - MATERIAL ACCOUNTS IN SOME CONFUSION; THE STONE CARTED IN AUGUST AND SUBSEQUENT MONTHS WAS NOT BILLED BY QUARRY SUB-DIVISION OFFICER TILL DECEMBER, THERE WERE PAYMENTS FOR CARTAGE, AND

ALSO

ALSO ISSUES SHOWN BY THE OFFICER IN CHARGE IN INTERMEDIATE MONTHS; BUT THESE WERE NOT TAKEN TO ACCOUNT BY THE DIVISIONAL OFFICE. THERE HAS ALSO BEEN SOME CONFUSION IN ACCOUNTING FOR CONVICT LABOR, WHICH IS DEBITED THROUGH THE EXCHANGE ACCOUNTS: WHENEVER WORK IS DONE AND BILL SENT BY THE JAIL AUTHORITIES FOR COUNTERSIGNATURE, IT SHOULD BE TAKEN TO ACCOUNT IN PART I OF WORK ABSTRACT, AND SHOWN AS ARREARS DUE TILL CREDITED THROUGH THE EXCHANGE ACCOUNTS.

(F) FLOOD BANK AND ROAD RAJAHMUNDRY TO PURUSHOTTAPATNAM - MAISTRY PAID FOR THREE MONTHS AT ONCE: THE SUB-DIVISIONAL OFFICER'S EXCUSE WAS 'NO ALLOTMENT'.

(G) ADDITIONS TO COLLECTOR'S CUTCHERRY AT COCONADA: - MATERIAL ACCOUNTS MUCH BEHINDHAND; ARREARS OF MUSTER ROLLS NOT CARRIED FORWARD TO THE NEXT.

(H) NEW CHANNEL FROM SLUICE 5½ MILES COCONADA CANAL - MEASUREMENT SHEET FILED, BUT DOES NOT SHOW NUMBER ~~OF~~ PAGE OF MEASUREMENT BOOK.

(I) CHURCH AT COCONADA - THIS WORK IS DONE BY THE LOCAL FUND ENGINEER GODAVARI CIRCLE; IT APPEARS TO BE NEARLY COMPLETE, BUT AN ADVANCE TO WORK PEOPLE OF RS.50 IS STILL OUTSTANDING, AND MATERIALS AT END OF DECEMBER 1885 AMOUNT TO RS.2,885.

(J) MAINTENANCE OF ANICUT FOR FIRST PART OF 1885-86 - LABOUR FOR 1ST TO 20TH FEBRUARY 1885 PAID ON 25TH MAY.

(K) POLICE STATION AT BRADACHALAM - MATERIALS NOT ACKNOWLEDGED BY SUB-DIVISIONAL OFFICER HAVE BEEN INSERTED FROM WORKSHOP ACCOUNTS; NO MEASUREMENT SHEET FOR PISCE WORK; AN AMOUNT OF RS.5 SHOWN AS ARREARS SINCE JUNE 1885 IS CAUSED BY DIFFERENT PRICES BEING TAKEN FOR STOCK SUPPLIED TO A PISCE-

WORKER AND DEDUCTED IN HIS BILL.

(L) AQUEDUCT FOR YEDIDI DRAINAGE - LABOUR FOR 22ND TO 31ST MARCH PAID ON 9TH MAY.

(M) MAINTENANCE OF BANK CANAL - SEVERAL SUBHEADS NOT PROVIDED FOR IN THE ESTIMATE APPEAR EVEN IN APRIL'S ACCOUNTS, ALTHOUGH THE ESTIMATE WAS ONLY SUBMITTED TO THE SUPERINTENDING ENGINEER ON 15TH JULY, AND SANCTIONED ON 19TH AUGUST. LABOUR FOR 20TH TO 28TH MARCH PAID 31ST MAY.

(N) MANUFACTURE OF STONE - LABOUR FOR 21ST TO 31ST MARCH PAID 19TH MAY; THREE 'BILL WRITERS' ONE ON RS.30 WITHOUT THE SUPERINTENDING ENGINEER'S SANCTION, TWO 'QUARRY WRITERS', THREE 'LOADING GUMASHTAS', TWO 'ASSISTANT SUPERINTENDENTS' (ONE ON RS.30), FOUR 'STORE PEONS' AND ONE 'SUPERINTENDENT'S LASCAR' ARE EMPLOYED AND DEBITED TO 'GENERAL CHARGES'. THE AMOUNT CREDITED TO LAND AND KILNS WAS FIRST DEBITED TO 'QUARRYING', AND THEN REMOVED, IN PENCIL AND WITHOUT ANY INITIALS TO THE ALTERATION, TO 'GENERAL CHARGES'. THE OUTTURN IS OBTAINED FROM MONTHLY MEASUREMENTS BY THE SUB-OVERSEER IN CHARGE OF QUARRY: THERE WAS HOWEVER SOME DIFFICULTY IN TRACING THE QUANTITIES FROM THE MEASUREMENT BOOK TO THE OUTTURN STATEMENT.

(O) THE WORK ABSTRACTS ARE NOW PREPARED IN THE DIVISIONAL OFFICE, ~~BY THE~~ SECOND SUB-DIVISIONAL CLERKS WORKING THERE FOR A PORTION OF THE MONTH: SUBORDINATES IN CHARGE OF WORKS HAVE BEEN ORDERED TO SEND THEIR TEN-DAY REPORTS DIRECT TO THE DIVISIONAL OFFICE, AND PUNCTUALITY IN THIS MATTER SHOULD BE INSISTED ON, SO THAT PART I OF WORK ABSTRACT MAY REALLY REPRESENT THE TRANSACTIONS OF THE MONTH. STOCK ISSUES TO WORKS ARE GENERALLY IN ARREARS, AS THEY ARE NOT SHOWN IN STOCK ACCOUNTS TILL

RECEIPTED

RECEIPTED BOAT, NOTES COME TO HAND: IT WOULD BE BETTER TO TAKE THE ISSUES TO ACCOUNT WHEN THE BOATS LEAVE COWLAISHWERAM.

8. STOCK MANUFACTURE ACCOUNTS. THE AMOUNT AT DEBIT OF THIS HEAD AT THE END OF DECEMBER 1885 IS RS.24,408, MAINLY UNDER STONE MANUFACTURE (RS.21,986); THIS AMOUNT IS PROBABLY NOT FULLY COVERED BY MATERIAL IN COURSE OF MANUFACTURE; BUT ADVANTAGE WILL BE TAKEN OF AN APPROACHING TRANSFER OF CHARGE OF THE QUARRY SUB-DIVISION TO VERIFY WHAT IS ACTUALLY ON HAND AND DISPOSE OF ANY DEFICIENCY IN ACCORDANCE WITH CODE PARAS 2255 AND 2227. THE QUESTION OF THE FUTURE BASIS OF MANUFACTURE ACCOUNTS, AND OF THE 'BOAT OFFICE' ACCOUNT WHICH IS CLOSELY CONNECTED, WAS DISCUSSED WITH THE SUPERINTENDING ENGINEER AND EXECUTIVE ENGINEER. AT PRESENT 'MANUFACTURE' IS CREDITED WITH ACTUAL COST OF QUARRYING WHEN MEASUREMENTS ARE MADE ON THE HILL, AND WITH A FURTHER AMOUNT TO COVER 'CARRIAGE' AND 'GENERAL CHARGES' WHEN THE STONE IS ISSUED TO WORKS: THE WAGES OF BOATS' CREWS ETC. ARE CHARGED TO 'BOAT OFFICE' UNDER MISCELLANEOUS ADVANCES, AND WORKS ARE BILLED WITH A FIXED RATE PER CUBIC YARD PER MILE WHICH IS CREDITED TO BOAT OFFICE. IT IS NOW PROPOSED THAT ALL CHARGES UNTIL THE STONE IS DELIVERED FROM BOATS, BE DEBITED TO MANUFACTURE, A MEAN RATE BEING FIXED FOR STONE DELIVERED BY BOATS ANY WHERE IN THE DELTA, EXCEPT PERHAPS AT THE ANICUT. THIS WILL SIMPLIFY ACCOUNTS AND ESTIMATES CONSIDERABLY, BUT AS A CHECK ON THE AMOUNT DEBITED TO MANUFACTURE IT WILL APPARENTLY BE NECESSARY FOR GOVERNMENT TO FIX A LIMIT FOR STOCK TO INCLUDE MANUFACTURE.

9. [illegible] BOAT OFFICE' ACCOUNT INCLUDES, IN ADDITION [illegible] STEAMERS, WHICH IS RECOVERED BY (A)-CASH RECOVERIES FROM PRIVATE PERSONS (B)-DEBIT TO REVENUE ACCOUNT TOOLS AND PLANT IN THE CASE OF 'DUTY BILLS OF P.W.OFFICERS' (C)-DEBIT TO STOCK MANUFACTURE OF NINE PIES PER CUBIC YARD OF STONE TOWED BY THE STEAMERS.

IT IS NOW PROPOSED TO SANCTION AN ESTIMATE UNDER REVENUE TOOLS AND PLANT FOR WORKING THE STEAMERS (THIS YEAR ABOUT RS.8,000); WHEN (B) WHICH IS THE LARGEST OF THE THREE (ABOUT RS.5,000) WILL DISAPPEAR FROM THE ACCOUNTS, (A) AND (C) BEING CREDITED EITHER TO 'REVENUE' OR TO 'REFUNDS TOOLS AND PLANT'. THE BOAT OFFICE ACCOUNT SHOWS A PROFIT AT PRESENT, WHICH SHOULD AT ONCE BE TRANSFERRED FROM 'MISCELLANEOUS ADVANCES' TO 'DEPOSITS'. THE PROFIT EARNED BY THE STEAMERS WAS IN 1884-85 RS.626, AND IN THE CURRENT YEAR TO END OF JANUARY 1886 RS.2,315.

10. NAVIGATION REVENUE. THIS COMES UNDER THREE HEADS:-

(A) LICENSES
(B) TOLL TICKETS FOR BOATS AND RAFTS
(C) STAFF BOAT RENTS,

LICENSES ARE ISSUED ONLY BY THE BOAT SUPERINTENDENT AT COWLAISHWERAM; HIS CASH RECEIPTS ARE DAILY PAID INTO THE DIVISIONAL OFFICE, AND THE COUNTERFOILS OF LICENSES ARE CHECKED BY THE ACCOUNTANT. WHEN A BOAT HAPPENS TO BE IN THE CANAL AT THE END OF THE YEAR, THE OWNER MUST TAKE A TOLL TICKET TO GET TO THE LICENSING OFFICE; THE CHARGE FOR WHICH IS ALLOWED AS A REBATE ON THE LICENSE, ONLY THE NET AMOUNT BEING BROUGHT TO ACCOUNT BY THE BOAT SUPERINTENDENT: IT IS A QUESTION WHETHER THE REBATE ~~ON THE LICENSE~~ BEING CASH ONCE RECOVERED SHOULD NOT BE SHOWN AS A REFUND OF REVENUE. TOLL

TICKETS

TICKETS ARE ISSUED BY SUPERINTENDENTS AT HEAD AND TIDAL LOCKS AND ONE OR TWO OTHERS: THEY REMIT THEIR RECEIPTS DIRECT TO THE NEAREST SUB-TREASURY AND SEND THE COUNTERFOILS OF TOLL TICKETS, WITH THE OLD TICKET WHEN ONE IS GIVEN UP, TO THE DIVISIONAL OFFICE. THE TICKETS ARE CURRENT FOR SIX WEEKS IN THE CASE OF BOATS AND ONE MONTH FOR RAFTS: BUT IN SOME CASES THE INTERVAL HAS BEEN CONSIDERABLY LONGER: IT WOULD BE WELL IF HEAD AND TAIL LOCK SUPERINTENDENTS ENDORSED ON THE TICKETS THE DATE WHEN ANY BOAT LEFT THE CANAL, TO ENSURE THE WHOLE TIME THE BOAT IS IN THE CANAL BEING CHARGED FOR. THE DATE FROM WHICH THE TICKET RUNS, WHICH IS NOT NECESSARILY THE DATE OF ISSUE, SHOULD ALSO BE CLEARLY SHOWN. STAFF BOAT RENTS DUE FROM OFFICERS IN THE DIVISION SHOULD BE SHOWN AS DEDUCTIONS ON THE SALARY BILL AND RECOVERED ON THE ISSUE OF SALARY; THEY ARE SOMETIMES ALLOWED TO FALL INTO ARREARS. AMOUNTS DUE FROM OFFICERS IN OTHER DIVISIONS SHOULD AT ONCE BE DEBITED IN TRANSFER.

11. BUDGET REGISTERS ARE NOT VERY NEAT, NOR ARE THEY TOTALLED MONTHLY AS THEY SHOULD BE.

12. NO REGISTER OF LIABILITIES IS MAINTAINED: ONE SHOULD BE OPENED WITHOUT DELAY, AS THIS DIVISION INDENTS LARGELY ON THE WORKSHOPS, AND FUNDS SHOULD BE AT ONCE SET ASIDE TO MEET THE COST OF EACH INDENT. AS WILL BE SEEN FROM MY NOTES ON THE WORKSHOP ACCOUNTS, THERE ARE BILLS OF THIS DIVISION OUTSTANDING SINCE MAY 1885, WHICH SHOULD NOT BE ALLOWED.

13. MISCELLANEOUS ADVANCES. THE BALANCE AT END OF

IS ABOUT RS.2,160: THE FOLLOWING ITEMS CALL FOR REMARK:-

(A) ADVANCE OF SALARY TO MR.JONES, BOAT SUPERINTENDENT, RS.545: AS ALL INFORMATION CALLED FOR BY THE CENTRAL OFFICE APPEARS TO HAVE BEEN FURNISHED, IT IS NOT KNOWN WHY AUDIT IS DELAYED.

(B) ADVANCE MADE TO THE SUPERINTENDING ENGINEER AND HIS ESTABLISHMENT PROCEEDING ON TOUR IN DECEMBER 1885 (RS.196) SHOULD UNDER CODE PARA 479 A.II. HAVE BEEN RECOVERED ON THE NEXT ISSUE OF PAY.

(C) PASSAGE MONEY FOR A SERVANT OF A CLERK IN THE SUPERINTENDING ENGINEER'S OFFICE PAID IN JULY 1885 HAS NOT YET BEEN CLAIMED IN SUPERINTENDING ENGINEER'S TRAVELLING ALLOWANCE BILL.

(D) SERVICE BOOKS IN HAND AND FOR WHICH RECOVERIES ARE DUE DO NOT REPRESENT THE FULL AMOUNT OUTSTANDING: THE DIFFERENCE WAS NOT EXPLAINED.

(E) SALARY OF MR.THOMAS, CLERK RS.121 ORDERS OF GOVERNMENT ARE AWAITED.

SALARY OF G.V.NARASIMHA ROW CLERK RS.230. THIS IS A TEMPORARY CLERK BROUGHT ON PERMANENT ESTABLISHMENT.

SALARY OF TEMPORARY CLERKS CONTINUED AFTER SANCTION EXPIRED, RS.45.

SALARY OF KIMEDI ESTATE CLERKS IN SUPERINTENDING ENGINEER'S OFFICE, RS.180.

SALARY OF A TEMPORARY DRAFTSMAN IN SUPERINTENDING ENGINEER'S OFFICE, RS.15.

SUBSISTENCE ALLOWANCE OF N.VIRARAGHAVAYYA PANTULU, DISMISSED SUPERVISOR, RS.182.

THESE

THESE ITEMS SHOULD BE ADJUSTED AT THE EARLIEST POSSIBLE DATE; AND THE ATTENTION OF SUPERINTENDING ENGINEER AND EXECUTIVE ENGINEER SHOULD BE CALLED TO CODE PARA 499. SEE ALSO PARA 14 OF LAST REPORT.

14. REGISTER OF BUILDINGS. THIS APPEARS TO REQUIRE REVISION, AS THE BUILDINGS OF ALL FUNDS ARE MIXED UP. THE JUDICIARY'S QUARTERS AT COCONADA, JAIL OFFICIALS' QUARTERS AT RAJAHMUNDRY, AND QUARTERS FOR SPECIAL ASSISTANT AGENT AT KUMBAVARAM SHOULD BE ENTERED IN THE RETURN OF BUILDINGS AVAILABLE FOR RENT; THE SANCTIONING ORDER OF GOVERNMENT, IN THE CASE OF THOSE OCCUPIED RENT FREE, BEING QUOTED.

15. SERVICE BOOKS ARE GENERALLY IN GOOD ORDER, BUT SOME REQUIRE RE-ATTESTING.

16. THE 'NORMAL COST' SYSTEM OF ACCOUNTING FOR WORKS COSTING BETWEEN RS.2,500 AND 10,000 IS NOT EMPLOYED: THE EXECUTIVE ENGINEER CONSIDERS IT ADVISABLE THAT THE ACTUAL COST OF EACH SUBHEAD SHOULD BE SHOWN.

(SIGNED) P.G.HEAVEN
DY.EXAMINER P.W.ACCOUNTS.

VEERABHADRAM
28TH.FEBRUARY 1886.

TRUE COPY.

HONY.ASST.EXAMINER P.W.ACCOUNTS.

No. 733 W.

Genl Sect

PUBLIC WORKS DEPARTMENT.

37

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the March 19 1886

READ the following

Letter from the Ex: P.W. Accts: N.6. No. 134 W dy 16 March 86

Communicated to the Supdg: Engr: I. Circle for consideration, and for the information and guidance of the Executive Engr: Godavari Eastern Dn.

2. The Supdg: Engineer will report whether any and what reductions can be effected in the amounts of imprests; and will also report on the irregularities brought to notice in section (n) of para 7 of the notes. Attention will be directed to the Examiner's remarks in para 3 of his letter.

3. Paragraphs 8 and 9 of the notes will be referred for opinion to the Chief Engr: for Irrigation. ~~for favor of his opinion~~.

4. With reference to section (d) of para 13 of the notes, the Executive Engr: will report who is responsible for the blank service books, and how he proposes to make good the deficiency reported. ~~Where they are kept~~. The Supty: Engineer's attention will be directed to the remarks made by the Ly: Examiner in para 14. of the notes.

Sd/-
18/3/26

W.
19-3-26

H.B.

Sd/-
C.E. I Circle
C.E. for Irr.
Ex: P.W. Accts

38

2063

Govt. of {1886} Madras.

PUBLIC WORKS.

Dated 21/3/86

Read. Encl.

G.O. 19th March 1886. No. 733

Rules of Inspection:

Copy of the Rules of the Inspection of the Engineer Godavari Anicut Division by the Dept. Work.

20/3

20 Copies 20/3

4