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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W. DEPARTMENT

G.O. No. / B.P. No.	858 W	Press. / Mis.
Dated	30-3-1886	198 .

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GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers :—

From D. C. GORDON, Esq., Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 25th February 1886, No. 125 W.

With reference to paragraph 5 of my office note, No. 675, dated 25th November 1885, I have the honor to submit, for the approval of Government, a set of forms and instructions in view to giving effect to the requirements of the Government of India (*vide* letter, No. 277 A.G., of 30th October 1885, printed with G.O., No. 2950 W., dated 9th December 1885).

2. The General Superintendent, Presidency Workshops, has tested the forms in their general character, and though I have somewhat modified them since they were so tested, the alterations will not cause any practical difficulties in their compilation. The annual administrative accounts of the shops will be prepared as heretofore, the introduction of the forms now proposed affecting only monthly procedure and accounts.

3. Provision has been made for charges on account of—

Additions and repairs to block,
Sanctioned permanent establishment,
Purchase and repairs of machinery and plant,

being debit to the Provincial budget grant under—

Original Works.
Repairs.
Establishment.
Tools and Plant.

4. Charges, outturn, and balance on works done in the shops will be recorded in a special suspense account, termed the "Workshop manufacture suspense." In this account will be included "raw materials in hand," *i.e.*, for current use, the object being to obviate the inconvenience which the General Superintendent represents would be caused by obtaining all articles required for immediate use from the Stores division. The value of materials charged under this head is not to exceed Rs. 5,000 at any time.

5. A subsidiary account, termed "Sales," is proposed, chargeable to the budget grant, for the purpose of recording deposits, which are compulsory prior to commencement of work in certain cases, and for adjustments in advance of completion of work (see code paragraphs 2283 A to 2283 E).

6. With reference to code paragraph 2283 D, it is proposed that "jobs of a trifling character" may be considered to be works estimated to cost Rs. 2,500 and under for which monthly adjustment in anticipation of completion will not be considered necessary.

7. Work done for the Public Works Department will be billed for at the cost as brought into the workshop manufacture suspense account, that is, at the actual cost of labor and materials *plus* a percentage of the general and contingent charges of manufacture distributed at the discretion of the General Superintendent to the works in hand.

8. For works undertaken for other departments, for municipalities, and miscellaneous orders, an additional charge is necessary to cover general liabilities; this, it is proposed, should, for the present, be 25 per cent. above the charge to the Public Works Department, arrived at as follows for—

1. Interest on capital	...	5 per cent.
2. Depreciation	...	2 "
3. Establishment	...	10 "
4. Tools and plant	...	1 "
5. Additional percentage for profit	...	7 "
	Total ...	25 "

It will be for the General Superintendent to propose, for consideration of Government, any modification in this percentage which a year's practical working may show to be requisite.

9. The proceeds of the percentages above proposed under items 3 and 4 will be taken directly in reduction of the charges to the budget grant for establishment and tools and plant, respectively; those under items 1, 2 and 5 will be credited to Provincial revenue.

10. Losses, if any, will be debited to Tools and Plant under a separate sub-head, "Loss," but in view to prevent undue exaggeration of credits to Revenue for profits, and charges to grant for loss, it is proposed to show at the end of each month only the net result, net credit for profit or net debit for loss.

11. A matter for consideration of Government is to what extent work should be done on estimates furnished by the shops and approved by customers. Ordinarily, the amount of the estimate is that which is recoverable, and the shops take the risk of working within or beyond. I would suggest that, for purely departmental work an estimate furnished to an Executive Engineer should be treated only as indicating the probable liability he will have to meet, but that the eventual charge be made as proposed in paragraph 7. To other departments, and for miscellaneous orders, the estimate amount must, I presume, be binding, unless otherwise stipulated by the General Superintendent when undertaking the work.

12. Under the new procedure now proposed, grants in regular course must be assigned for the charges mentioned in paragraph 3. For establishment and tools and plant the assignments would be subject to such reduction as might be anticipated under the working proposed in paragraph 9.

13. If Government approves these proposals, the procedure might be introduced in the workshops at the Presidency and at Dowlaishweram from 1st April 1886, details being settled direct with this office by the officers in charge.

From Colonel H. L. PRENDERGAST, R.E., Superintending Engineer, V Circle, to the Chief Engineer, Public Works Department, dated Chepâk, 22nd March 1886, No. 5219.

I have the honor to return your endorsement, No. 856 C., dated the 3rd instant, and to state that I consider the accounts may be modified generally as proposed by the Examiner.

2. With reference to paragraph 8 of the Examiner's letter, the General Superintendent of the Public Works Workshops considers that the additional charge of 25 per cent. for other departments, municipalities, &c., will tend to drive away work, and he wishes to have no such additional charges made. I am of opinion, however, that the Government Workshops are intended not to attract work generally, but to allow of its being done where the general market fails, or in consequence of its superiority. I recommend therefore that the 25 per cent. additional charge be established.

3. As to the Examiner's paragraph 11, the General Superintendent desires that his estimate should be binding, both for work done for Executive Engineers as well as for miscellaneous orders. The workshops would then be in the position of a contractor

who engages to carry out a work for a lump sum. This arrangement is a favorable one for the Public Works Department, and altogether I am of opinion that it may be tried; for, in the event of alterations being made in an indent on the workshops, a revised estimate would also be made, so as to adjust the probable cost.

4. The Examiner proposes, in note 2 on form 7, that no work is to be undertaken for municipalities, &c., before the whole estimated cost has been paid. There would then be no debts outstanding; but Mr. O'Connell thinks credit should be given to municipalities, firms, and persons of position; and proposes that the enforcing of payment in advance should be left to the discretion of the General Superintendent. Cases will happen at the presidency town where emergent work has to be done without estimate, and without regard to cost; in these cases prepayment of a definite sum cannot be made. But as contributions from local fund boards are credited to the Government before work is carried out by the Public Works Department, the same system will probably be followed with advantage, when orders are sent from the districts to the workshops.

From H. O'CONNELL, Esq., General Superintendent, Public Works Workshops, to the Superintending Engineer, V Circle, dated Madras, 5th March 1886, No. 1867 W.

I have the honor to request that you will be good enough to obtain the sanction of Government for the grant of Rs. 1,50,000 for the operations of the Public Works Workshops for the year 1886-87.

2. As the workshop is now open to all departments of Government and the general public, I have increased the amount applied for last year by Rs. 50,000.

Endorsement on the above.

No. 5050.

Recommended to the Chief Engineer, Public Works Department, for sanction.

(Signed) H. L. PRENDERGAST, Colonel, R.E.,
Superintending Engineer, V Circle.

11th March 1886.

Office note from the Examiner, Public Works Accounts, dated Madras, 17th March 1886, No. 942.

Your office note, No. 1065 C., dated the 16th March 1886.

According to the proposals made in my letter, No. 125 W., dated the 25th February 1886, the system hitherto adopted of sanctioning an annual lump sum estimate for the workshops will have to be discontinued, and, like an ordinary division, the workshops will have to be provided with budget grants from Provincial funds according to the requirements of the Executive Engineers under the following items of expenditure:—

1. Original Works, Civil Buildings—Additions to block.
2. Repairs, Civil Buildings—Repairs to block.
3. Establishment—Sanctioned permanent establishment.
4. Tools and Plant—Purchase and repairs of machinery and plant.

Order—dated 30th March 1886, No. 858 W., Public Works.

The introduction in the Presidency Public Works Workshops, from 1st April 1886, of the modified system of accounts proposed by the Examiner, Public Works Accounts, is sanctioned.

2. The grants required for the year 1886-87, under the heads mentioned in paragraph 3 of the Examiner's letter, should be reported without delay.

Antejet L.O- 26-10-88

3. The proposal to make an additional charge of 25 per cent. for works undertaken for other departments and for local bodies, &c., is approved. The Superintending Engineer will report, after the end of 1886-87, whether the charge may be reduced.

4. The arrangements suggested in paragraph 3 of the Superintending Engineer's letter, with respect to estimates for work, may be tried as suggested. The recovery of payment for work will be guided by the rules in paragraphs 2283, A to E, of the Public Works Code. In emergent cases, work may be commenced in anticipation of payment at the discretion of the General Superintendent, but such cases should be rare.

5. The requisite orders for introducing the modified system of account in the Dowlaishweram Workshops will issue in the Irrigation Branch.

(True Extract.)

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

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

Exd. E. Fernandez.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1886} Madras.

PUBLIC WORKS.

Dated March, 30th.

Recd. *Encl.*

G.O., 30th Mar. 1886, No. 858 W.

MARCH.

Presidency Public Works Workshops

The introduction in the —, from 1st April 1886, of the modified system of accounts proposed by the Examiner, Public Works Accounts, sanctioned with remarks.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers:—

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

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

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

3. *Paragraph* 13—*Expenditure on minor works, &c., against lump sum allotments.*—The existing procedure is recognised in the Madras Public Works Department Code,* but it is thought desirable that measures should be taken to furnish the Examiner with the requisite means of exercising such a check as will ensure that appropriations are not made in excess of available grants.

* Chapter XVII, paragraph 2317.

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

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

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

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

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

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

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

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

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

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

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

ENCLOSURE.

REPORT of an inspection of the office of the Examiner of Public Works Accounts, Madras, made by Mr. R. G. Macdonald, Inspector of Public Works Accounts, on the 26th January to the 21st February 1885.

* * * * *

BUDGET WORK.

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

* * * * *

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

* * * * *

20. Letters of credit are regularly issued for the presidency workshops and the Dowlaishweram workshops without being shown in form D against any grant. This is incorrect in principle. These institutions should, apparently, like the stock of the department, be treated as suspense accounts of the Provincial—Civil Buildings, Roads and Services grant. Up to the 30th November 1884, Rs. 1,07,979 had been spent on these workshops and charged to deposits, which account should never be placed in debit. The action taken is in accord with orders now in force, but there appears to be an error of principle in the procedure. This matter is further referred to in paragraph 161 below.

* * * * *

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 on not, and it is extremely unlikely that there has never been any unpaid wages. If there has, what has become of the money?

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

181. Rs. 8,172 were charged in the month for which the accounts were inspected without any voucher whatever. This was shown under "Departmental Agency."

PRESIDENCY WORKSHOPS.

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

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

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

* * * * *

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

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

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

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

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

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

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

Chief Engineer's (Public Works Department) Memorandum. No. 573 E., dated 28th August 1884.
G.O., No. 2327 W. dated 22nd September 1884.
" " 2980 W. " 4th December "
" " 2270 W. " 30th September 1885.
" " 2519 W. " 24th October "

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

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

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

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

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

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

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

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

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

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

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

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

Paragraphs 20, 161 *and* 174 *to* 184 *of inspection report*—"Workshop accounts."

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

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

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

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

Paragraph 41 *of inspection report*—"Countersignature of travelling allowance bills."

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(True Extract.)

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

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

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

Forwarded.

Captain, R.E.,
Under Secy. 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.

All communications should be addressed to the Secretary.

No. 27 dated 9

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.
General

To The Secretary
to the Government of Madras,
Public works Department

Simla, 30th October, 1885.

Sir,

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 His attention

of

of the Local Government to the following points -

Para: 13 Expenditure on Minor works &c against lump sum allotments

3. The existing procedure is recognized 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 par 2317

Paras: 18 and 28 Liabilities on account of Value of English Stores

4. 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.

Paras: 20. 161 and 174 to 184 workshop account

5. 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 -

Para: 40 charges for actual expenses at Head Quarters

6. The Government of India desires

to be furnished with a full report of the cases indicated where officers drew actual expences at Head Quarters, the same being apparently inadmissible under rule.

Para. 41 Countersignature of Travelling Allowance Bills

7. 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 Engineers' Travelling Allowance bills

Para. 42 Starting and terminal points of a journey

8. I am to enquire 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.

Para. 102 Submission of Vouchers

9. 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.

Para. 103 Daily Labor

10. The procedure described should, I am to state, be changed to the authorized one which enjoins that actual payments made on Muster Rolls shall only be charged in the Cash Book.

Para. 130 Payment of Salaries before audit

the

11 The rules on this subject as contained in Public Works Department Code chapter XIII paras 94 and 95, and Chapter XIV para: 55 are very explicit, and the Government of India hopes that the Local Government will insist on their due observance by disbursing officers.

Paras: 136-138 Boat and Press Suspense accts

12 The suggestions made by the Inspector in regard to certain changes in the above accounts might well receive the consideration of the Local Government.

Para: 139 Unsatisfactory State of the Godavari Eastern Division accounts.

13. I am to request that the necessary measures may be taken towards effecting an improvement in the accounts of this Division.

Paras: 146-151 Delay in recovery of sums due to Government.

14. 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

12

and the Nizam's Government.—

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

Henry St Barrow Colt Lt.
for Secretary to Govt of India

to N.L.

Rec 9617

P. W. Dept.

To be returned with reply.

5 NOV 85

Rec'd 5/11/85.

13

GOVERNMENT OF INDIA

PUBLIC WORKS DEPARTMENT.

OFFICE OF THE ACCOUNTANT GENERAL,

INSPECTION BRANCH.

REPORT of the Inspector of Public Works Accounts, upon the office of the Examiner of Public Works Accounts, Madras.

JANUARY—FEBRUARY, 1885.

VEST AND COMPANY, PRINTERS, MOUNT ROAD, MADRAS.

CONFIDENTIAL.—No. 3.

REPORT of an Inspection of the Office of the Examiner of Public Works Accounts, Madrás, made by Mr. R. G. Macdonald, Inspector of Public Works Accounts, on the 26th January to the 21st February 1885.

This office audits and accounts for the Outlay upon public works of all classes in the Madras Presidency and Coorg, except two State railways being constructed at the Imperial risk, and works (chiefly roads) under the control of Local Fund Boards. It also audits and accounts for the direct Revenue from the same classes of works.

2. Compiled monthly accounts are received from 38 executive engineers; and the original vouchers are submitted by 7 more. For these latter the Examiner compiles accounts and sends them for the responsible officers' signature. An Examiner's auxiliary set of accounts is compiled. No accounts are received direct from civil officers, but see para. 185 below.

3. The office is divided as follows:—

Branches.	Staff.			
	Accountants.	Fifth Grade Accountants.	Clerks.	Total.
(*a*) Correspondence and Records	Nil	Nil	28	28
(*b*) Establishment	3	2	14	19
(*c*) Post Audit	8	13	10	31
(*d*) Budget and Booking	1	Nil	6	7
(*e*) Exchange Accounts	1	Nil	3	4
(*f*) Capital and Revenue Accounts ...	1	Nil	7	8
(*g*) Code	Nil	Nil	1	1
Add Head Accountant...	1	Nil	Nil	1
Total...	15	15	69	99

The head accountant is not placed in charge of any branch but is employed upon duties of general supervision.

4. The state of the office both as regards the audit and the book-keeping is very satisfactory. The work is well performed and thoroughly supervised.

5. The points of interest which came to notice during the inspection, and those on which action appears desirable, are as follows.

Budget Work.

6. In this office the Budget and some of the Booking work is performed in one branch. Remarks on the two divisions of the work will be made separately in this report.

7. Grants under each of the following Finance heads and Funds are dealt with :—

34. Protective works (Irrigation.)
    (*a*). Imperial.

37. Guaranteed Railways (Land and Supervision).
    (*a*). Imperial.

38. Irrigation and Navigation. (Working expenses of P. P. W.).
    (*a*). Imperial.

40. State Railways (Capital Account).
    (*a*). Imperial.
    (*b*). Provincial.

44. Irrigation and Navigation.
    (*a*). Imperial.
    (*b*). Provincial.

45. Military Works.
    (*a*). Imperial.

46. Civil Buildings, Roads and Services.
    (*a*). Imperial.
    (*b*). Provincial.
    (*c*). Local Incorporated.
    (*d*). Local Excluded.

51. Irrigation and Navigation (Capital Account of P. P. W.)

There is also a grant under Loans to local bodies for the outlay on reconstruction of the Madras harbour.

8. The grants aggregated :—
Rs. 93,57,400 in 1883-84.
Rs. 1,04,68,000 in 1884-85, and they are expected to reach
Rs. 1,10,58,290 in 1885-86. The work of the office is therefore not decreasing, but is rather on the increase.

9. *Registers.*—There are five sets of budget registers kept. They are very neat and were found to be quite correct. There is no register for grants from contributions but the outlay under this fund head is small.

10. *Appropriation Returns.*—Two appropriation returns are prepared. They were found to be correctly compiled.

11. The form of appropriation return might be considerably improved, so as to show the grants distinctly by Finance heads and Funds. The budget registers might also with advantage be arranged by the same heads and funds.

12. Throughout the whole of the accounts the classification might be improved from this point of view.

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.

14. *Form D.* The two uses to which this return is put have to be borne in mind. It is employed as a check over issue of credits and as an approximate account. It was not found so perfectly prepared as is desirable; yet it was by no means carelessly prepared, far from that. A separate form D is prepared for each railway, one for the harbour works, and one general form D for the rest of the grants.

15. The entry of "Cash balance" was found to be checked by the cash balance statements, but these statements were not used to complete it when they might have been.

16. It is with respect to liabilities that much care is required. Every known liability and asset of each grant should be carefully recorded in a register under the name of the grant affected, and the net total of the items should be carried into form D. The register now kept is defective. By the term 'Liability' is to be understood every charge to the grant which is to be or has been actually incurred by a different officer than the one to whom letters of credit for expenditure chargeable to the grant are issued. Payments in future months for, say, establishments are not liabilities in this sense. The term 'Assets' covers all anticipated credits to expenditure against grant which are expected to arise either within or without the division or province. Items of liability and asset, once they are included in audited expenditure, must be carefully excluded from the liability line in form D.

17. The procedure now followed would not admit of the different grants being worked up to very closely.

18. The considerable liabilities appearing in the return of stores under provision in England, have been partially overlooked in the preparation of the Revised Estimate.

19. The grant for the Madras harbour works is at present exceeded; but it was not intended to meet the cost of certain plant coming from England. Still this outlay has to be met as it is being treated by the Secretary of State as a remittance transaction. The revised estimate is being largely increased on this account. The latest form D shows a balance of Rs. 36,345 of grant available. The grant had really been exceeded by about Rs. 92,000, inclusive of a liability of Rs. 3,750 payable to Mr. Parkes.

20. Letters of credit are regularly issued for the Presidency workshops and the Dowlaishwaram 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 para. 161 below.

21. An error of Rs. 2,000 was observed in line 10 of form D for 20th December 1884.

22. *Divisional forms D.*—The distribution, under the various reserves, of the balance of the grant unappropriated to divisions had not been completely made, but this has now been rectified. A tabular statement is drawn up of the grants, under the different Finance heads and Funds, available for each division. The grants for establishment and tools and plant are kept provincially, and a sum to meet outlay on this account is added to the grant appropriated to each division. This is a very good arrangement.

23. *Revenue side of form D.*—The entries in the Revised Estimate have not been compared with those in form D. The latter return indicates a large increase, in the current year, under direct Irrigation and Navigation revenue, XXXI and XXVII. The Revised Estimate under XXVII is actually Rs. 21,000 less than the approximate actuals to end of December, and under XXXI it has not been increased to anything like the sum the figures in form D indicate.

24. There is an item of anticipated recovery at the end of the year from the workshops entered as estimated revenue in form D. This is all right if it is likely to be realized, but see para. 20 above.

25. The propriety and correctness of appropriations are checked in the Budget and Booking Branch upon receipt of the advice in the Examiner's office. The check over sanctions to estimates is made in the Post Audit Branch. It could not be ascertained that appropriations for works, for which estimates have not been sanctioned, are in all cases entered in the monthly list of irregular appropriations.

26. Allotments were observed for the provision of dwelling houses for officials at different places. *Vide* Code XV, 49. There is no capital and revenue account of such quarters, and it is impossible to say whether the rents for the houses already built have been so fixed as to return interest on the capital *plus* the cost of repairs. A capital and revenue account of quarters is one of the appendices required with the annual Finance accounts.

27. The amount which is at the credit of each executive engineer for expenditure on works and repairs on the Examiner's budget register, is agreed month by month with the executive engineer's record of the same, through the divisional form D and a discrepancy note thereupon.

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* para. 18 above.

Establishment Audit.

29. *Scale and nominal registers.*—These are all very complete for Engineer, Upper Subordinate, and Accounts establishments. The sanctions for office and petty establishments are not recorded in a scale register but upon the inside of the cover of the audit registers. The sanctions for temporary establishment are quoted in the audit registers and the date to which the sanction runs is noted in every case. The entries in the registers of sanctions are not verified by any gazetted officer, as it is thought they should be.

30. The engineer establishment is within the permanent, substantive *pro tem.*, and temporary sanctioned scales. There is an excess of one in the 1st grade of sub-engineers due to the Government of India having posted an upper subordinate of this grade to the Madras establishment. This is partially compensated by a vacancy in the 3rd grade. The sanction for overseers is one in excess of scale owing

to a military subordinate, to whom an appointment was guaranteed, having joined. Otherwise the actual staff of upper subordinates is within the sanctioned scale. The actual staff of accountants exactly corresponds with the sanctioned scale.

31. The declarations taken under Code I, 88 a, from civil engineers and others engaged locally for temporary service are not seen by the Examiner. Papers of this sort are usually recorded in the establishment branch of an examiner's office, and the examiner is held responsible that they exist and are in formal order.

32. A record of sanction to the creation of every division and sub-division is forthcoming.

33. *Audit registers.*—These are kept by circles separately for salaries, travelling allowances, and contingencies. There are full notes, at the end of the book, explanatory of every alteration of the amount drawn and passed, and to these and to the disallowance lists the references are complete. Arrears are recorded in the column of the month in the bill for which drawn, and the explanation is always clear; but there is no note made in the column of the register set apart for the month on account of which the arrears were due.

34. The audit registers are not initialled even by the subordinate head of the establishment branch. They should be so verified by the gazetted officer who signs the audit enfacement upon the bill, at the time he signs the enfacement.

35. The audited salary bills return from divisions with the monthly accounts and acquittance rolls. This is unnecessary but no extra labour is involved.

36. The audit of the allowances of non-gazetted officers on leave is not quite perfect, but it goes probably further than what is done in most offices. In the case of upper subordinates the title to leave is always carefully inquired into upon receipt of the superintending engineers' returns of leave, &c., and the audit is complete, with the one exception that the certificates in support of sick leave are not seen. The title of clerks and members of the petty establishment to leave is not regularly checked, but there is a fair general watch kept over charges under this head. It is not quite clear how far an examiner's responsibility extends in passing leave allowances to non-gazetted officers. This is a direction where there is danger of loss to Government by wrong interpretation of rules by the officers granting the leave.

37. The Examiner's personal salary and travelling allowance bills were audited and found correct. A report was not made by the Examiner to the Accountant General when the last change was made in his own salary as is required in some cases by Code III, 113. This order was understood in a different sense. The Examiner's office salary bills were audited and found within sanction and otherwise correct. Totals had, however, been incorrectly carried forward in the audit register. The practice of pencilling in figures before writing them in ink was found to prevail.

38. The salaries of temporary clerks employed in temporary divisions have been passed for over twelve months without renewal of sanction. The sanctions to all temporary appointments require to be renewed every twelve months at the longest.

39. There is a tabular record of the dates of receipt and audit of salary and other establishment bills, and the progress is satisfactory.

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 head quarters 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 head quarters. 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.

43. *Bonâ fide expenses.*—Very few such bills have been passed. The certificates, under section 69, chapter XII of the C. T. A. Code, do not state the circumstances which rendered it necessary to pass actual expenses.

44. *Contingent bills.*—The audit registers are well kept and there are copious notes at the end of each. Every sub-voucher is punched with the letter *C* by a perforating stamp. This is just what is desired, only the perforation might be through the receipt stamp when it has not been previously cancelled by a piece being taken out of it. The audit is efficient.

45. *Examiner's petty cash account.*—An advance to a clerk without complete sanction was observed. There is a charge of Rs. 2 for a bottle of chlorodyne and omum water when cholera was prevalent, otherwise the items are all ordinary.

46. *Service labels.*—Nothing could be more exact or more complete than the accounts of these labels.

47. Office furniture in executive engineers' offices is in Madras charged to Establishment contingencies.

48. Charges for printing executed at a press in the superintending engineer's office on the Godavery are entered in divisional contingent bills. This appears incorrect in principle as will be found explained below under the miscellaneous advance account, *vide* para. 138 below.

49. Menial, hot weather and conservancy establishments are, as is usual in the department, charged to contingencies.

50. *Disallowance lists.*—These are in order and are on the whole promptly disposed of. There is, however, some delay in replying to them by certain engineers.

51. *Leave and Service registers.*—A different procedure is followed in the record of the services of officers transferred from other provinces to Madras, from that observed with regard to officers who began their career in the Presidency. It should be the same. It is not necessary, as has been done, to copy an officer's previous service in another province into the Madras register. The examiner, under whose audit the officer was then paid, keeps the formal record of this; and the Examiner, Madras, has the copy thereof which is supplied when the officer joins. The leave and service registers should be periodically inspected by a gazetted officer, and a record made of these inspections upon the registers themselves.

52. Leave and service registers are kept for temporary civil engineers. (P. W. D., No. 131 R. E., dated 29th February 1884.) A reference appears to be required in these to the declarations mentioned in para. 31 above.

53. *Service books.*—These are not kept for temporary members of the Examiner's office. The first page needs re-attestation in several instances. Otherwise, these records are complete.

54. *Leave certificates.*—These were found to be in order, except that, in the case of the provision of a passage to England for a conductor, it was not seen that the passage was paid for at the contract rate with the P. & O. Company; and the fact that the upper subordinate was liable to a deduction of one shilling a day for messing was not recorded on the last pay certificate.

55. *Pension cases.*—The Examiner's reports appear to be carefully prepared. The registers are correctly kept.

56. *Note books.*—A general note book of rulings and a personal note book of events in the career of individuals is kept. These are very useful; only care should be taken not to make the latter a simple repetition of the notes in the audit registers.

Post Audit.

57. The accounts of the following divisions were examined in detail:—

Godavery Eastern, June 1883.
Coimbatore, June and September 1883.
Gudivada, June and October 1884.
North Arcot, March 1884.

58. The point which attracted most attention in the Post Audit Branch was the large sum of money for which no vouchers are submitted to the Examiner. In the month of November 1884, out of Rs. 3,52,822 expended on works and repairs, Rs. 1,44,761 only were correctly vouched and consequently fully audited.

59. There is a head called "Departmental Agency" on the back of every work voucher and it is against it that the large sums of unsupported outlay are placed. In November 1884 this was Rs. 2,08,061 or excluding issues of stock Rs. 1,92,146.

60. The nature of the charges so made is explained below in the notes recorded of the inspection of an executive engineer's office. It need only be stated here that a very large part of the outlay, which has now to be admitted against the grant without any audit whatever, could be regularly vouched month by month without adding to the executive engineers' labour, and the remainder could be controlled by a test audit at the regular inspections. This latter precaution is taken in a partial manner at present. Please see paras. 102 to 110 and 215 below.

61. Muster rolls, pay sheets, day books and other such vouchers, upon which are based the items charged under Departmental Agency, have never been sent for by the Examiner to complete the audit. The day books were once sent for to check a manufacture account.

62. The monthly accounts are passed provisionally for the reason that there are often, if not always, items in them to which some objection has been taken. This is, however, hardly a sufficient explanation, as, from the nature of things, the provisional audit can never be made final.

63. The dates of receipt, audit and booking are not recorded upon the accounts. There is a separate register for this. The accounts are not received very punctually, but so long as the Examiner has accounts to go on with the audit of, there is little harm done. It was observed that some accounts lay nearly a month in the office before being passed.

64. The office draft of an advice of audit had not in one case been initialled by the gazetted officer who disposed of the accounts.

65. There is a manual of instructions for the accountants, but it has not been kept up to date. There is also an office manual, but it has altogether fallen into disuse and arrears. There are no certificates of the supervising check exercised by the gazetted officer in his review of the audit. The principles to be observed will be found at page 371 of vol. II of the Civil Account Code.

66. Auditors make their notes on slips. They should each have a rough note book, and record roughly the points they notice, as soon as they come to their notice. Memory should not be too much relied upon.

67. *Estimates.*—These are carefully checked in the Post Audit Branch on receipt, except with respect to some few considerations, to wit, that laid down in Code XV, 184, and the principle expressed in Code XV, 185, Code X, 58, Code VII, 20a and 20b, and a few other points.

68. No estimate is received in the Examiner's office for any work costing under Rs. 2,500.

69. An estimate for construction of a flood bank with a road on the top of it, which was sanctioned in 1877-78, was still open in June 1883. Some limit might be placed on the currency of sanctions to estimates.

70. *Register of estimates.*—A register of estimates for individual works, sanctioned against the various heads and sub-heads of the general project estimate for each large Irrigation work, is kept in accordance with the instructions laid down in Accountant General's circular No. 40 of 1875, and care is taken to see that the sanctions are kept within the provision for the sub-heads against which the outlay is to be recorded. Expenditure is also recorded in this register.

71. Sometimes accounts signed by a non-gazetted officer are submitted, and are accepted. It is not correct to do so. No account or voucher can be accepted in audit unless signed by a responsible gazetted officer, and if a gazetted officer other than the executive engineer signs the accounts, the executive engineer should be asked in the half margin (called audit note in Madras) to state that he has initialled the office copies and admits his responsibility for the expenditure and the accounts.

72. There is no system of special reports in force, such as is contemplated by Accountant General's Circular No. 9 of 1881. The intention is to complete the audit note (called in Madras divisional objectionable items' statement) as soon as the accounts are received, and send it on to the superintending engineer, but the practice falls short of this. There is no system of bringing irregularities to the notice of the superintending engineer or Government earlier than through the usual routine of audit notes and objectionable items' statements.

73. *Audit of Revenue.*—The audit of receipts is carefully effected, but the recoveries of revenue in the P. W. Department are not large. Many of the items are of the nature of accidental recoveries and of them little audit is possible. The sums, credited by the executive engineers are brought to account under the proper heads of classification. Rents, fund subscriptions, and such like amounts are completely audited.

74. *Audit of Expenditure.*—The requirements of annexure A of Chapter 34 of Vol. II of the Civil Account Code are observed, with the following exceptions :—

(*a*) The totals of contract certificates are not in words, but the amounts paid always are.

(*b*) An order to pay is not always recorded.

(*c*) Vouchers are not always stamped 'paid,' and the receipt stamps are not punched.

(*d*) Payments are often made by non-gazetted officers. This is unavoidable. The executive engineer's initials are, however, required to all sub-vouchers.

75. No vouchers are received for the debits to petty supervision, and the details of the charge are not systematically inquired into at the inspections.

76. The "Final" copies of forms 14, 15 and 18 are not printed bilingually throughout as required by P. W. D. Cir. No. 9 of 1882. This is now to be done, and these forms are to be on yellow paper, which is a further advantage.

77. The credits to tools and plant under Provincial Civil Buildings, Roads and Services last year threw this service head in some divisions in credit.

78. The audit does not extend to seeing that contracts are accepted by an officer competent to do so.

79. It is not thought necessary for the Audit to see that a contractor has cleared up his accounts before returning his security to the executive engineer.

80. *Corrections.*—An executive engineer's accounts are very seldom altered in the Examiner's office. The items requiring such a change are noticed in the half-margin and corrected by the executive engineer in a future account.

81. There is no register of lands taken up.

82. The authority of the Madras Government is sufficient for the demolition of imperial buildings. *Vide* Code XI, 14, and special letters.

83. *Work vouchers.*—Much saving of labour and of liability to mistake would be effected by a considerable extension of the practice of printing the estimate figures into work vouchers. The cost of this may well be allowed as a contingency of the work, and the most conveniently situated press employed.

84. There is a work voucher for every major work and repair costing over Rs. 2,500. For all minor works and items of repair costing Rs. 2,500 or under, there is a list called a work voucher, and the items are again detailed in the schedule. The "normal system," with its great power of saving labour, has been lately approved.

85. Erasures were observed in one work voucher.

86. *Check of calculations.*—This is more extensive and thorough than is required by the present orders, *vide* para. 7 of P. W. D. Resolution Nos. 2456-70 E. G., dated 14th September 1879.

87. *Establishment vouchers.*—In order to arrive at the progressive totals in the travelling allowance audit registers it is necessary to bring forward one or more entries from the register of the previous year.

Most of the unpaid items were found to be of late date.

88. *Sub-vouchers.*—The sub-vouchers received in the Examiner's office are very complete.

89. In one division there were four imprests of Rs. 1,000 each with subordinates, one of the four being an anicut superintendent, and another a taluq overseer.

90. The hire of a steamer at the Rajamundry ferry is recovered from the Revenue Department in cash instead of by book transfer.

91. Surplus materials charged off to grant in past years are correctly credited to Revenue when used at an assumed value.

92. The vouchers and sub-vouchers are sometimes considerably defaced by being scribbled over. Some of the sub-vouchers are not cancelled.

93. Payments were made in cash to the jail authorities at Rajamundry. This was done under an erroneous impression. Moneys which the jail authorities had to disburse for materials and free labour should have been paid by themselves and recovered from the credits afforded by the P. W. Department.

94. The following points were also observed in the audit:—

(a) In a cash account current for one month the amount debited to Civil Department on account of payments into Treasury was in excess of the amount which the civil officer reported would appear in his accounts for that month. The excess should have been placed in miscellaneous advances.

(b) In one stock account current the closing balance of the previous month is not shown.

(c) Several items for rent of quarters occupied by military subordinates are shown as outstanding, although the amounts have been recovered in the Military Department and adjusted in the Examiner's office. They should have been wiped off the divisional returns.

(d) In one case the total in the monthly register of revenue realised is brought forward in an incorrect column.

(e) In two instances the charges of the year shown in the schedule of expenditure were altered, but the totals of the pages of the schedule were not corrected; nor were the alterations carried out in the work voucher for minor works.

(f) On one work voucher the estimated rate for angle iron is shown as Rs 2 instead of annas 2 per lb.

(g) On one petty contract account no stamp has been affixed, nor receipt taken for a payment of Rs. 256. The contractor certainly acknowledges receipt in the vernacular of Rs. 1,256, but the cheque for Rs. 1,000 was drawn sixteen days before the one for Rs. 256. Further, the receipt should have been translated.

(h) In one case an item of 3 pies was observed to be omitted from the progressive total in a sub-register.

95. *Refunds.*—The necessity of bringing cash refunds into the refund statement is not apparent.

96. The accounts with schedules are neatly bound together when put away in the record room.

97. *Half margins.*—These are called audit notes in Madras. One is still undisposed of for September, and three for October 1884. Otherwise the work is well up to date.

98. *Audit notes.*—The audit note is here called the divisional objectionable items' statement. The disposal of these is well up to date.

99. If the money expended does not exceed half the amount of the estimated cost of an item of work, an excess in rate is not noticed in the audit note.

Inspection of an Executive Engineer's office.

100. The office of the executive engineer, Presidency and Bangalore division was inspected on the 21st February. The Examiner was present.

101. *Departmental Agency.*—It has been already explained that a very large proportion of the Public Works outlay in the Madras Presidency is returned work by work to the Examiner in lump sums, without vouchers, under the denomination of Departmental Agency. The departmental charges of a month were extracted from the work vouchers in the Examiner's office, and compared in the executive engineer's office with the documents on which payments had been made.

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 Labour.*—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 labour. There was apparently no second person concerned in the matter.

104. *Military Labour.*—The executive engineer has paid the Commandant of the Pioneers full estimate rates for all skilled labour done by his men, and estimate rates, less 30 per cent., for unskilled labour. The payments have been made on measurements of work done. Apparently daily rates per man should have been paid on a muster roll under the terms of Madras G. O. No. 1991, dated 14th August 1884. This would have involved, it is said, a very heavy charge to the work; but this is of course beside the main question.

105. It was impossible in the time available to check anything like all the vouchers for items included in one month's accounts under departmental agency.

106. *Materials at site.*—The figures reported to the Examiner under this head for one month were extracted with the view of ascertaining in the executive engineer's office, whether the lists upon the day books worked up to them, and whether the materials in hand were regularly acknowledged by the sub-divisional officer in charge of the work and had been verified in a similar manner to stock.

The result of this inquiry was not satisfactory. The 'materials at site' accounts were found to have been in some confusion, since reported to have been remedied.

107. *Measurements.*—The contract certificates for October were taken from the Examiner's office with the view of ascertaining that the measurements entered in them and paid for, agreed with the measurements in the subdivisional officer's books, and to see if the calculations of measurements were checked in the executive engineer's office, and the measurement books marked off by a reference to the contract certificate when signed. This part of the check was only very partially made. The entries in one bill only could be checked. It was found that the measurement book was duly endorsed and it was learnt that calculations of measurements are all checked. In the case of works at an outstation, measurement books are sent with the bills and returned after check. For works at head quarters both measurement sheets and measurement books are received, which is unnecessary work. The books only should be sent in with the bills.

108. *Purchases.*—The next operation was to trace into the receipt return of stores or into the day book the stores paid for in a month as per the bills sent to the Examiner and taken from his office. This was done successfully; and it was found that all stores paid for had been brought to account either into stock or direct to a work.

109. *Genuineness of vouchers.*—The original contract certificates for a month as submitted to the Examiner were compared with the copies kept in the executive engineer's office to see that neither had been tampered with. They were found to be correct.

110. *Budget register.*—The latest form D, as submitted by the executive engineer and corrected by the Examiner, was brought from the Examiner's office with the view of ascertaining whether the executive engineer had a record of the individual works and repairs upon which he had to spend the money held at his credit as per the Examiner's budget register. Under three of the funds the record was correct, but under the fourth there was a considerable discrepancy, which will of course be cleared up.

Suspense Balances, &c.

111. The suspense accounts as they stood at the 30th November 1884 were examined, and the following points were noticed.

112. *Stock Purchases and Sales Account.*—The debits to stock for purchases received and paid for in the same month are individually detailed in this schedule. Considerable labour may be saved by the omission of this. All that is necessary is that the debit to stock shall be supported by a schedule docket enumerating the vouchers and having the vouchers tacked inside of it.

113. Supplies from the Forest Department are necessarily retained in this account until the debit appears in a civil Exchange account. The delay in raising such debits on the part of the Civil Department has been on occasions very great.

114. The Forest Department charges the Public Works Department seigniorage on firewood. It is questionable whether such an inter-departmental charge is right in principle.

115. There are several items which have been over three months outstanding on the sales' side of the account. Action has been taken towards adjusting them, but the delay in some cases has been considerable.

116. A transaction with the Telegraph Department has lain unadjusted since February 1884.

117. It is questionable whether a sufficient percentage upon stock rates is added upon sales to the outside public. In the case of bricks and such like articles manufactured, the stock rate by no means represents the real cost to Government. Establishment and tools and plant are not added. These come to 24½ per cent.

118. Unpaid wages appear in this account. The charge to works should be the net cash payments only.

119. The official designation of an officer is used in the sales' account when his private name would be the correct entry.

120. There is a sum of Rupees 2,311 under sales on account of instruments sent to England in March 1884. This must lie over until advice of the sale in England is received through the London account.

121. Sales to Local Fund engineers are recovered in cash. Arrangements might be made with the Accountant General, Madras, to make such recoveries through the Exchange account.

122. There is great delay in the adjustment of transactions with the Mathematical Instrument Depôt in Calcutta, *vide* para. 155 below.

123. Recoveries from the Madras Railway are made in cash instead of through the Transfer accounts. This involves liability to mistake, and should be avoided in the case of all Government departments and guaranteed railways.

124. A sum of Rupees 28-7-2 due by * * * has remained in the accounts of the Nilgiri division since July 1883.

125. A sum of Rupees 3 due to * * * since November 1883, ought to have been in Deposits and not in this account. If unclaimed, it might be credited to Provincial revenue, Civil Buildings, Roads and Services. In a similar way two pies due by the Commandant at Wellington should be written off to contingencies to relieve the books.

126. There is a sum of Rupees 98-0-7 due by a bankrupt laundry company in the accounts of the Harbour Works division. The officer who supplied the articles takes the responsibility for the recovery. Responsibility of this nature to be real, should mean, that the sum for which an officer is responsible is to be recovered from his pay within three months, *vide* Code XIV, 55.

127. *Stock.*—Stock is kept in 17 out of 32 ordinary divisions. In several cases the reserve limit is exceeded; but frequently this is owing to manufacturing operations for which estimates are duly sanctioned.

128. There are large sums under Land and Kilns, &c., which is quite correct, provided the articles, which the debits represent, are being charged off in fair annual proportion to the manufacturing operations. The tramways at certain quarries are included under Land and Kilns.

129. The stock registers are referred to below under half-yearly returns. Tools and Plant in the Presidency stores division are included in the suspense account "Stock." There would apparently be no valid objection on principle to charging such items off to the final head of service in the Presidency stores accounts, and saving the account keeping which is now necessary.

130. *Miscellaneous advances.*—A prominent feature of this account is the amount of labour 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 unauthorized 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.

132. The value of service books and of stamps on contract bonds standing in the miscellaneous advance account should be checked by comparison with the blank books and the blank forms of bonds at inspections.

133. The rule in Code XIV, 55, is not acted upon.

134. There are several items of considerable amount in this account arising from advances to "civil officers" to enable them to carry out public works. This procedure involves the withdrawal from the treasury of money not expended at once on the public service and is so far wrong in principle. The rules which should be enforced will be found in chapter XIV, sec. iv of the Code.

135. Permanent advances for office contingencies are held in this account, instead of as imprests in the cash balance. There is no objection to the procedure followed. It is noted only because it is exceptional. The Examiner should get an annual acknowledgment from the holders of such advances.

136. There is a boat suspense account in one of the Godavery 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* para. 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 Godavery 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 Godavery Eastern division account is unsatisfactory.

140. Personal advances are not as many in this Presidency as are usual in other parts of India; but, as in other provinces, the sanctioning officer sometimes passes an advance to himself. This is not contrary to present Public Works Department rules.

141. There is a Telegraph account in the Kurnool canal division. As this is now a licensed telegraph, it is entitled to keep (to be credited to Irrigation revenue) all its collections for the simple transmission of messages within India to their destination, but it has to account to the Telegraph Department check office at Calcutta for reply prepaid deposits received and paid, for terminal charges and for Foreign messages. This exchange of accounts has not been started yet. There is at present a debit balance which is said to be recoverable from signallers. A sub-account called Telegraph-in-suspense will have to be opened under Deposits and Miscellaneous Advances.

142. There are several outstandings in the Kurnool canal account against officers in their private capacity.

143. There is a Government cattle suspense account in the Nilgiri division. Public works officers pay hire for the cattle and draw travelling allowances. This account is shown to be worked at a profit; but why the cattle should be used for this purpose is not clear.

144. An item of Rs. 6-10-6 on account of travelling allowances was observed in this account. How travelling allowances came to be paid before audit is not clear. This is against rules.

145. Automatic pencils have been bought, and municipal taxes paid on civil buildings and debited to this account. Neither of these are legitimate charges to a Public Works grant. They were objected to.

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.

152. An item of 13 annas and 4 pies has been outstanding against an accountant of the Examiner's office since March 1884. This was overlooked in an advance to the man on another account.

153. Instruments supplied to the Chief Engineer or through the Chief Engineer to outside persons from the Presidency Stores are debited in transfer to the Presidency division. The charge to Tools and Plant or Transfers might just as readily have been made direct in the Stores division, and the extra accounting saved. This remark also applies to similar supplies to the Consulting Engineer for Railways, so far as the interposition of the Presidency division is concerned.

154. There is an item of Rs. 4,761 shown as an advance to a Local Fund Board for a road, but no account has been received in the Examiner's office from the Board admitting its liability for this particular amount of a balance.

155. Actual disbursements on behalf of the Mathematical Instrument Depôt at Calcutta have been treated as responding items under Accountant General's letter No. 152-G, dated 8th March 1884. It is doubtful whether the ruling quoted is intended to apply to anything else than adjustments on account of value of instruments transferred. Payments made for another department, if allowed to be transferred at all, are always original items.

156. Of the old unadjusted differences with the Civil Department an item of Rs. 3,047 stands in this account. It is a recovery from the Mysore State for cash chests supplied. The Civil Department afforded credit in July 1879 and the Examiner omitted to take credit. This is purely a matter of account awaiting the orders of the Comptroller General.

157. *Deposits.*—This account is kept in two parts, one for ordinary deposits, and the other for recoveries on account of private contributions for public works.

158. The account is properly kept, but several items were observed in it at the end of November which should not have found a place there, and there were others which might have been previously adjusted.

159. The following are the exceptional items noticed :—

(*a*). Debit balances. These should have been transferred to miscellaneous advances.

(*b*). Moneys due to contractors. Not being actual disbursements, there should have been no charge to grant. There are many items of this nature.

(*c*). Convict labour. The entry in the Exchange account should have been awaited.

(*d*). Adjustments. Unavoidable sometimes. Should always be cleared as soon as possible. Some are outstanding from early in 1884.

(*e*). Earnest money. Probably means security money. Several such items.

(*f*). Recoveries for stamps. Should apparently have been credited to miscellaneous advances which was in debit on this account.

(*g*). One pie from June 1884. Should have been summarily adjusted.

(*h*). Two annas and eight pies. Similar to the foregoing.

(*i*). Telegraph prepaid deposits. Should have been adjusted either by credit to Telegraph Department, refund to the sender, or credit to revenue, according to the circumstances of the case.

(*j*). Profits of superintending engineer's press. These are not profits, as the work is done for Government, but excess debits raised against grant by credit to deposits. The amount ought to be written back to credit of office contingencies.

(*k*). Value of stone from reserve charged off to one of the irrigation schemes, the accounts of which are closed. This is kept in deposits until the stone can be replaced. The credit to deposits is to be cleared by the outlay in replacement. This procedure does not appear to be correct.

(*l*). Unpaid wages. The grant should not be charged with anything more than the actual cash payments.

(*m*). Small items from ryots for many years. *Vide* Civil Account Code, vol. I, chapter 17, paras. 23 and 24.

(*n*). Over recovery on boat or punt account. This means to a great extent an overcharge to works for carriage of materials and as such it is wrong in principle.

160. There are large cash deposits in the Presidency division. The depositors apparently prefer the loss of interest to the investment of their money in Government paper.

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

162. There is a sum of Rupees 1,36,440 standing in the Deposit account (*vide* Accountant General's No. 470 G, dated 12th July 1884) on account of items twice debited to the Civil Department in past years. This, like the item mentioned in para. 156, awaits the orders of the Comptroller General.

163. *Savings Bank deposits.*—There was a sum of Rupees 35,435 in Savings Bank deposits and Rupees 14,500 in Government paper at the 31st March 1884. The former did not admit of proof in the Examiner's office, but it is learnt that the savings bank books are seen and compared with the list of deposits, at every inspection of an executive engineer's office.

164. *Government Paper deposits.*—The Examiner has not hitherto published the account prescribed in para. 12 of Public Works Department Circular No. 7 of 1880; but one to the 31st March 1884 has now been prepared for publication. The register is also being remodelled.

165. The orders regarding the taking of security from contractors, cashiers and storekeepers are well attended to, but it is doubtful whether the question of security has been raised in each case of a lower subordinate being entrusted with cash or stores. *Vide* Code V, 144.

166. *Rent returns.*—These are not in all cases printed. Printing saves labour and liability to mistake. The recovery of rents is well up to date.

167. Rents are fixed by the superintending engineers, and the rate is sometimes checked in the Examiner's office, but this is not done systematically. To do so requires the capital and revenue account referred to in para. 26 above.

168. *London Account.*—In proper order.

169. *London Invoices.*—There are some rather old items at credit which should be inquired into.

170. *London Stores.*—In proper order.

171. *Materials at site.*—The amount included at the 30th November last in the charge to major works as "materials at site" was the very large sum of Rupees 4,78,444. The accounts of these materials require considerable attention upon inspections, *vide* para. 106 above.

172. *Due to Contractors.*—The amount due to contractors at the end of November last was Rupees 99,079, which is a large sum.

173. *Due by Contractors.*—This amounted to Rupees 357 only at the 30th November 1884. Still nothing ought, except under very special circumstances, to be on this side of the account.

Dowlaishwaram Workshops.

174. The Dowlaishwaram workshops are under the charge of the executive engineer of the Godavery 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* paras. 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 labour 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 labour, 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 outstanding at end of December for a month prior to the September preceding.

181. Rupees 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 Dowlaishwaram 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 Dowlaishwaram 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.

Accounts of Civil Officers.

185. There is only one "Civil officer," the special deputy collector employed in taking up land for the Sungum project, rendering accounts to the Examiner, and his accounts are transmitted to the executive engineer in charge of the Sungum project for incorporation with his own transactions. As noticed under miscellaneous advances several officers outside the department are employed as Public Works disbursers.

Booking.

186. The books kept are :—

(*a.*) Divisional registers, in the Post Audit Branch. One register is kept for each division; and monthly and to date totals are shown in it.

(*b.*) Provincial abstract, in the Booking and Budget Branch. One abstract for each month with up to date totals.

(*c.*) Sub-registers, kept partly in the Booking and Budget and partly in the Capital and Revenue Accounts Branch, one for the total outlay under each fund for the whole Presidency for the year. Five sub-registers are kept. These registers are complete but not neat.

187. No entries relating to revenue are made in the sub-registers. Abstracts, with totals to date, are received monthly from executive engineers and these are tabulated at the end of the year for the Finance accounts. There is no record of revenue to be realized other than the divisional rent rolls, but there is a (somewhat untidy) register of advances in England to be recovered.

188. The sub-registers are posted as soon as the accounts are received in the office, *i. e.*, before audit. The book-keeper checks the outlay to date, the estimates and the appropriations. These are all recorded in the sub-registers.

189. The booking of the following divisional accounts was checked into the main books and the sub-registers—

190. Godavery Eastern, June 1883.

The following points were noticed :—

(*a.*) The books as a whole are not neatly kept. The figures are badly made. There are corrections by writing the correct over the incorrect figures ; and even erasures are visible.

(*b.*) Totals are on occasion omitted.

191. The books and registers should be formally inspected once a month by a gazetted officer and a record kept of these inspections.

192. The booking is distributed over the office. Part of it is done in the Post Audit Branch, and part in the Capital and Revenue Accounts Branch. It would be better to concentrate the work.

Transfer and Remittance Accounts.

193. *Transfers.*—Transfers within the Presidency are not cleared every month. At the end of November, Rs. 8,293 were excess outstanding on the Dr. side. This means that so much of the expenditure has been excluded from the account of expenditure against grant.

194. Departmental transfers appear to be well managed.

195. All entries upon a Central Adjusting and civil Exchange account are now accepted at once upon receipt of the account, through the Examiner's auxiliary books. This is the correct procedure, *vide* Accountant General's circulars 3 of 1832 and 12 of 1884.

196. *Remittance registers.*—These, instead of being registers of differences, are registers of every individual item in each pair of Exchange accounts. The totals and the items of difference need only be recorded. A list should be made to end of every month of outstanding items, for the adjustment of which the Examiner is responsible. The entries in the outwards Exchange accounts did not in certain cases agree exactly, as they should have, with the monthly accounts. The figure writing in the Exchange Accounts Branch of the office is very bad. Sometimes it is impossible to say what the figure is intended to be read as.

197. There are *minus* entries appearing in the Exchange accounts, which is a wrong procedure, *vide* Civil Account Code, vol. II, page 477.

198. The outwards Exchange and Central Adjusting accounts are issued and the inwards accounts audited and disposed of with commendable punctuality.

199. *Differences.*—The differences in the current Exchange account at end of 1882-83 and 1883-84 have all now been settled so far as the Examiner has to take action. The old differences are also disposed of so far as the Examiner is concerned. As noticed in paras. 162 and 156 above, a large sum is standing in the deposit account and a small amount in the miscellaneous advance account. The orders of the Comptroller General are awaited. It is reported that no letter from the Accountant General remains unreplied to.

Half-yearly Returns.

200. The following returns to 30th September 1884 were checked in detail—

Presidency division.
Godavery Western division.

201. Returns are received half-yearly of stock, tools and plant (including instruments) for all divisions which have such articles. Only one division renders a road metal return, but there are some entries of road metal in the half-yearly returns of other divisions. Of 20 half-yearly registers of stock due in the Examiner's office on or about 15th November, 6 were over a fortnight late and 2 were over six weeks late. Of 41 returns of tools and plant, 7 were over a fortnight and 6 over six weeks late. Of 14 stock returns received up to the 30th November, 1 had not been audited at the end of December, and of 34 tools and plant returns received up to the same date, 9 had not been disposed of at the end of 1884. There is some delay in receipt but otherwise the progress appears good.

202. The original sub-divisional registers of stock, and tools and plant are not submitted to the Examiner. Divisional compilations are made and fair copies of these are sent in. A great saving of labour may be effected by requiring the originals to be submitted, and by keeping a copy of the balances only in the Examiner's office. The work can be still further much greatly decreased by having the titles of the different articles in store in each division printed on slips and pasted into the stock, and tools and plant registers.

203. The audit of these returns is complete, except that in the stock register the comparison of stock rates with market rates has not always been complete. The rate is often an assumed one as the article is really not obtainable in the market. There is no check applied to quantities of receipts.

204. Stock is regularly taken, but evidence is wanting that an independent authority takes stock. There are no certificates on the returns that unserviceable and surplus articles have been got rid of, but at inspections this inquiry is put and the answer recorded.

205. The half-yearly stock return of the Presidency Stores division is compiled by an accountant sent from the Examiner's office, from the divisional ledgers. It is not signed by the Superintendent, and there are no certificates upon it.

206. Nothing is known of any materials from old buildings dismantled being on stock without value. There are precise orders on the point in the Madras Code.

Transfers of Charge.

207. The rules in the Madras Code are somewhat different from those in the India Code, and in one respect at least they seem to be superior. A distinction in the number of papers to be drawn up is made between temporary and permanent transfers. If an executive engineer leaves a division on three months privilege leave, he is not required to make over charge in such a detailed manner as if he were leaving on furlough or on transfer to another appointment.

208. *Divisions.*—All the records required by Public Works Department. Code X, iii, are prepared ; and, in addition, a long paper of questions has to be answered. In one set checked, the receipts for records and stationery were wanting and the signature of the relieved officer, not absolutely necessary, had been omitted.

209 *Sub-divisions.*—The receipts and other papers prescribed in the Code do not come forward to the Examiner in the case of transfers of sub-divisions, only the paper of questions and answers in form 20. None were in office to be checked.

210. *Accountants.*—The transfers of divisional accountants are carefully made, and the same paper of questions and answers recorded as is required in the case of executive engineers. One set checked was found complete.

Completion Reports.

211. The check of the schedule is relied upon to bring to notice delay in receipt of these, which are looked for about a month after outlay has ceased. The register might more conveniently answer this purpose, the book-keeper being held responsible for sending to the Post Audit Branch a memo. of completion reports not received for all works, the outlay on which had ceased.

212. No details are required in any completion report for annual repairs even although the estimate is exceeded.

213. *Ad interim* completion reports are used for component works of a great project, which is correct.

Administrative Accounts.

214. The administrative accounts of large irrigation and navigation projects appear to be correctly kept.

Examiner's Inspections.

215. Every office rendering accounts to the Examiner, except one small division started in December 1883, was inspected during the past twelve months. All, except the divisions in Ganjam, the Godavery Delta, and at Vizagapatam, were inspected twice. The inspection reports are full. In future inspections a formal test audit will have to be made of the original documents, muster rolls, day books, &c., which are the real vouchers for payments submitted unsupported to the Examiner. The genuineness of the documents sent in will also have to be proved by reference to measurement books, stock returns, day books, and other records which do not leave the division. Further remarks on this subject are recorded above under the heading of inspection of an executive division.

Correspondence and Records.

216. The receipt and issue registers are kept upon a good system. There is a check, in the shape of a weekly arrears list, upon the disposal of letters. The records from 1869 forwards are in good order. The older records are being sorted. Letters are filed by annual bundles and in standing cases.

217. The books of reference are in order.

General.

218. The manual of instructions for accountants should be brought up to date and put again into use.

MADRAS,
25th February, 1885.

R. G. MACDONALD,
Inspector of Public Works Accounts.

[Form No. viii.]

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GOVT. OF MADRAS. } 1885. { P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 23rd November 1885.

OFFICE NOTE No. 675.

To

Enc: 2.

W.

Your O. N. No. 3577 D. dated 12th. November 1885.

I beg to offer the following remarks on the letter from the Govt. of India communicating the report on this Office by the Inspector of P. W. Accounts.

Para 3. At present we control expenditure as against grant, but we do not notice sanctions to Estimates for amounts which aggegate more than the years 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. Supg. and Executive Officers know they cannot exceed the grants allotted to them, and as we have full control over the outlay as compared with grant, it is perhaps of little importance to check sanctions against

KEEP-WITH Genl. No.

dated 188 .

funds available. At the same time, arrangements could of course be made to meet the suggestion of the Govt. of India if any benefit is to be gained thereby.

Para 4. Indents can be sent to this Office, when sanctioned, and the certificate proposed can then be recorded for the amount sanctioned.

Para 5. A reference to previous orders will show that the matter of a revised Accounts System for the Presidency Workshops was not lost sight of. The existance of the Shops on their present footing was doubtful, and pending some decision as to their future working, the question of an Accounts System was in abeyance. The matter will be taken up now, and I propose to submit proposals to Govt. hereafter.

Para 6. Cases in which claims for "actual expenses" have been irregularly preferred are very numerous, and to submit a list of them with particulars of each case would not, I think, be of much use to Govt. Of course such claims have been disallowed by this Office in instances in which they were obviously inadmissible, even though passed by Controlling Officers. It

G.O. Sg. 648 W. 2-3-79
2688 W. 24-10-79 para
6 - No. 1641 C 9-9-82 W

* Chief Engineer's (P.W.D.) Memo No. 573 E. dated 28th. August 1884.
G.O. No. 2837 W. dated 22nd. September 1884.
G.O. No. 2980 W. dated 4th. December 1884.
G.O. No. 2270 W. dated 30th. September 1885.
G.O. No. 3519 W. dated 24th. October 1885.

be sufficient to Govt. to refer to the cases which have come under its special notice, dealt with in the orders* marginally noted--these are typical cases and have ruled numerous analogous ones.

Para 8. Travelling Allowance is passed to an Officer for the distance in a station to or from the Railway or Steamer. I am not aware whether Govt. has fixed any starting and terminal points- in this Office Civil Leave Code Section 160 rule 7 is acted upon, and the "Office" is taken as the starting and terminal point (see also G.O. No. 417 W. dated 8th. February 1868).

Paras 9 and 10. These matters will be arranged for by this Office in ordinary course.

Para 12. In both cases I would suggest that the items now debited to Suspense be debited to Tools and Plant. In the former case (Boat Account) the opinion of the Chief Engineer for Irrigation will be necessary. If Govt. prefer it, the expenses connected with the Press may be charged to "Establishment

Contingencies" (as Stationery would be charged). Estimates should be sanctioned in either case for the probable annual cost of the maintenance of boats and wages of crews, and for the Establishment, type, etc. etc. for the up-keep of the Press. At present the Press charges Govt. for the work done for the Department: this will, I think, be unnecessary when the cost is charged to a final head of Account.

Para 13. The Miscellaneous Advance Account of the Eastern Godavari Division has been dealt with in ordinary course in audit of the Divisional Accounts.

No. 2950 W. PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 9th Dec. 1885

READ the following

Letter from the Govt. of India (P.W. No. 277 A.G. dd Oct. 30th 1885)

Office note from the Ex. P.W.A. (" " 675 dd Nov. 23rd ")

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

2

#. The following remarks are made with respect to the observations of the Government of India:-

Para 3. From the remarks of the Examiner P.W. Accounts, the Gt understand that the existing procedure in this Presidency admits of an efficient check on Expenditure as compared with grants, and that no change is really necessary

Para 13 of inspection report. "Expenditure on minor works 46% against lump sum allotments"

Para 4. To meet the suggestion of the Gt of India, all Home indents for P.W. Stores

Paras 18 & 28 of inspection report "Liabilities on account of English stores."

Paras 20, 161 & 174 to 184 of inspection report. "Workshop Accounts."

+ Till under disposal

will be submitted to the Government through the Examiner P.W. Accounts, who will forward them with the certificate proposed.

Para 5. The remarks of the Examiner P.W. Accounts on this subject will be communicated to the Gt of India. The question of the future status of the P.W. Workshops, Madras, + is again under the consideration of the Gt, and orders on the subject will issue in

dure course.

Para 6. Since the introduction of the Civil Travelling Allowance Code, the question of actual Expenses has been the subject of much misunderstanding among officers of the department, and of much consequent correspondence. The Examiner P.W. Accounts reports that claims of the nature referred to in the inspection report have been disallowed in instances in which they were obviously inadmissible, and the Govt have invariably supported the Examiner's disallowances when such cases have been submitted to them for orders.

Copies of the papers marginally noted will be forwarded to the Govt of India, and it will be seen from them that this Government have done all in their power to place the question in a clear light before Supply Engineers.

Para 7. The Govt are informed that there has been no such

Para 40 of inspection report. "Charges for actual expenses."

No 1749 W dt 22.6.83.
" 2104 W dt 1.8.83.
" 2476 W dt 4.9.83.
" 98 W dt 14.1.84.
" 573 E dt 28.8.84.
" 2980 W dt 4.12.84.
" 2270 W dt 30.9.85.
" 2519 W dt 24.10.85.

Para 41 of inspection report- "Countersignature of travelling allowance bills."

delegation of powers to the Deputy Chief Engineer, as Mr. Macdonald has led the Govt of India to suppose, and that all travelling allowance bills submitted by Superintending Engineers, pass under the personal scrutiny of the Chief Engineer. The Deputy Chief Engineer possesses no independent powers, and signs "by order" documents of a routine nature, such signature being equivalent to that of the Chief Engineer.

B 1/87

In corresponding cases no question would be raised with respect to the signature of an Under Secretary to Government to Proceedings of the Government.

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

Para 8. The Examiner P.W. Accounts reports that travelling allowance has been passed to officers for the distance in a station to or from a railway station or steamer. Apparently no general orders have been issued by this Govt under section 7 rule 2,

of the Civil Travelling Allowance Code, fixing the starting and terminal points of a journey for the purpose of calculating mileage. The question will be remitted to the Financial Department for consideration.

Paras 9 & 10. The Examiner P.W. Accounts has undertaken to arrange these matters.

Para 11. The rules on this subject are contained in paras 499 & 500 of the Madras P.W. Code. The attention of Supt

Para 102 of inspection report. "Submission of vouchers" & Para 103 "Daily Labour"

Para 130 of inspection report "Payment of salaries before audit"

Paras 136-138 of inspection report. "Boat and Press suspense accounts"

Engineers will be called to those rules, and to the Inspector's remarks as to the trouble and unnecessary correspondence which Executive Engineers bring upon themselves by a non-observance of them. The Govt must look to Safety Engineers to insist upon due attention being paid to the Codal regulations by all disbursing officers.

Para 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 Supdg Engineer's office will, as suggested by the Examiner P.W. Accounts, be charged to "Establishment-Office contingencies." The remarks of the Examiner on this subject should receive the Supdg Engineer's attention.

Para 13.

Para 139 of the inspection report "Unsatisfactory state of the Godavari Eastern division accounts."

Paras 146-151 of the inspection report. "Delay in recovery of sums due to Govt."

Para 13. 33 The Government understand from the Examiner's note, that Mr. Macdonald's remarks do not apply to the accounts of the Godavari 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.

Para 14. The sum of Rs 2518-2-0 due by the Nizam's Govt, on account of expenses incurred in connection with Colonel Mallins

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 P.W. Dept and protective works at Bidhar has arisen from the refusal of the Madras Railway Co to admit their liability to bear the cost of protecting the foreshore near the railway line, which was endangered by the encroachment of the river

Gst 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 Gst have now resolved to offer the Company terms which it is hoped will admit of an early adjustment of the outstanding amount.

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

(HR

To,
The Ex. P.W. Secty.
" C.E. for Irrign.
" C.E. for Rys.
" Supdg Engineers
" S.E. Tank Maintce Scheme
" C.A. to Govt
" Financial Dept

+ The paper on the subject ordered on the file

(H. No. 2951. Way 9th Dec. /63)

Forwarded.

8/12/65

9-12-63

Steam pr

Dock

1060

Govt. of Madras. 1885

PUBLIC WORKS.

Dated 11/12/85

Rcvd. Encl.

Cart to Letter 1885, No. 2950-41

Inspection by the Pres't

to Expr. ann. Estt.

Orders on letter from the Secy. to Govt. Public Works Dept. dated 5th Dec. forwarding with remarks, copy of a report of date — on Jam.d Repairs by the Inspector P.W. Workshops

200/88 50 2

Inspection by the Pres't

Govt. Orders

Forwarded copy of Pro. on letter from Exam.r Gen.l Accts. dated

4/57 B3

PUBLIC WORKS DEPARTMENT.

36

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the

READ the following

From the Supt. Engineer, V Circle, M.E. No. 5050 dy 11.3.86.

The working estimate for 1886-87 of Rs. 150000 for the P. W. Workshops at Madras is sanctioned as recommended by the Supt. Engineer V Circle in the letter recorded above.

Lee
15/3/87

To The S.E. V Circle
— Exam.r P. W. Accts.

3/12
1573.

EXAMINER
No.
17 MAR 1886
ENCLOSURES
P. W. ACCOUNTS

Rgd ONY 17-3-86.

Encln: 1.

Cheepak
16th March 86.

No. 1065 C

To 6

Your favour of
Remarks with advice
- ence to your letter
No. 125 W dated 25th
February 1886

15/3/86

15-3-86

Reference to Madras P. W. D. Code:

Paras ~~2069, 2105, 2211, 2219, 2285 and 2307~~.

P. W. D. Form.
No. ~~M 35.~~ 1 W

Public Works Workshops

~~GENERAL BRANCH.~~

37

Division.—

Cash Account Current of
General Superintendent
~~Executive Engineer~~ for the Month of
188 .

Receipts.	Amount. RS	A.	P.	Total. RS.	A.	P.	Reference to detailed Schedule accompanying.
To Balance at end of last Month—							
Cash in chest ~~(including Imprests)~~							
To Civil Department—							
II. Remittances from Civil to Public Works Department—							
Cheques of Public Works Officers							M 31
III. Items adjustable by Civil Department—							
~~Revenue in Public Works Department to be credited upon Civil books—~~							
~~Excluded Local Fund Receipts~~							~~M 39~~
~~Miscellaneous~~							,,
Subscriptions to Service Funds							M 44
Do. to General Family Pension Fund							,,
Do. to Hindu Family Annuity Fund							,,
~~Gain by Exchange~~							M 45
Miscellaneous							,,
IV. Items adjustable by Public Works Department—							
~~Payments for land for Public Works~~							M 55
Inter-departmental charges to Public Works Department—							
Forest Department							,,
Other Departments							,,
Transfers—Miscellaneous							,,
To Central Adjusting Account							M 45
To Telegraph Department							M 45
To Transfers of the Public Works Department—							
Divisional							M 45
General Branch							,,
Irrigation Branch							,,
State Railways							,,
To Guaranteed Railways							M 45
Carried over ..							

Charges.	Amount. RS.	A.	P.	Total. RS.	A.	P.	Reference to detailed Schedule accompanying.
By Civil Department—							
I. Remittances to Civil from Public Works Department—							
Payments into Treasuries by Officers of the Public Works Department							M 45
III. Items adjustable by Civil Department—							
~~Expenditure in Public Works Department chargeable upon Civil Accounts—~~							
~~Excluded Local Fund Expenditure~~							~~M 46~~
~~Miscellaneous~~							
~~Expenditure against Local Loans~~							
~~Famine Relief~~							
Inter-departmental charges by Public Works Department—							
Forest Department							
Other Departments							
IV. Items adjustable by Public Works Department—							
~~Payments into Treasuries by Civil Officers on account of Public Works Department—~~							
~~Other Public Works Revenue~~							M 45
~~Miscellaneous Receipts of Public Works Department~~							,,
~~Contributions in aid of Public Works~~							,,
Transfers—Miscellaneous							,,
By Central Adjusting Account							,,
By Telegraph Department							,,
By Transfers of the Public Works Department—							
Divisional							M 45
General Branch							,,
Irrigation Branch							,,
State Railways							,,
State Outlay on Guaranteed Railways							
By Guaranteed Railways							
~~**By Expenditure against Imperial Budget Grant—Final Heads**~~ ..							

Final Heads.	Military Works. RS.	A.	P.	Civil Buildings and Services. Civil Buildings. RS.	A.	P.	Communications. RS.	A.	P.	Miscellaneous Public Improvements. RS.	A.	P.	Reference to detailed Schedule accompanying.
Original Works ..													
Repairs													~~M 46~~
													,,
Establishment ..													
Tools and Plant ..													~~M 50~~
Profit and Loss ..													~~M 46~~
Total ..													,,
Barrack Dept.—													
New Supplies ..													
Repairs and Carriage													
Establishment ..													
Total ..													
Total Final Heads ..													
Carried over													

Receipts.	Amount.			Total.			Reference to detailed Schedule accompanying.
	RS.	A.	P.	RS.	A.	P.	
Brought forward ..							
~~To London Account—~~							
~~Stores .. ..~~							~~M 45~~
~~Miscellaneous .. ..~~							"
~~To Imperial Revenue Receipts—~~							
~~Military Works .. ..~~							
To Provincial Revenue Receipts							M 39
~~To Incorporated Local Fund Receipts (under Madras Act IV of 1871.) .. ..~~							"
~~To other Incorporated Local Fund Receipts .. .. ..~~							"
To Suspense Accounts to be treated as a reduction of charge against *Provincial* Grant—							
~~Stock Purchases and~~ Sales							M 51
~~Stock~~ Workshop Manufacture Suspense ..							M 46
Miscellaneous Advances							M 52
~~London Invoices .. ..~~							~~M 53~~
~~London Stores .. ..~~							~~M 54~~
~~To Debits during the Month to the Indian Books by Credits to "Expenditure in England" for value of English Stores received and other Items charged off in England—~~							
~~Military Works .. ..~~							~~M 45~~
~~Civil Buildings, Roads and Services .. ..~~							"
To Suspense Accounts (not affecting the Budget Grant)—							
Deposits—Ordinary							M 55
~~Do. Receipts on account of Contributions .. ..~~							"
~~Tuccavee Advances .. ..~~							
~~Barrack Supplies .. ..~~							
~~Famine Relief Works .. ..~~							
GRAND TOTAL ..							

Charges.	Amount.			Total.			Reference to detailed Schedule accompanying.
	RS.	A.	P.	RS.	A.	P.	
Brought forward ..							
By Expenditure against Provincial Budget Grant—Final Heads—							
Original Works							M 46
Repairs							"
Establishment							M 50
Tools and Plant							M 46
~~Profit and Loss .. ..~~							"
~~By Expenditure against Incorporated Local Funds (under Madras Act IV of 1871)—~~							
~~Original Works .. ..~~							~~M 46~~
~~Repairs .. ..~~							"
~~Establishment .. ..~~							~~M 50~~
~~Tools and Plant .. ..~~							~~M 46~~
~~Profit and Loss .. ..~~							"
~~By other Incorporated Local Funds—~~							
~~Original Works .. ..~~							~~M 46~~
~~Repairs .. ..~~							"
~~Establishment .. ..~~							~~M 50~~
~~Tools and Plant .. ..~~							~~M 46~~
~~Profit and Loss .. ..~~							"
By Suspence Accounts to be treated as an addition to charge against *Provincial* Grant—							
~~Stock Purchases and~~ Sales							M 51
~~Stock~~ Workshop Manufacture Suspense ..							M 46
Miscellaneous Advances							M 52
~~London Invoices .. ..~~							~~M 53~~
~~London Stores .. ..~~							~~M 54~~
By Suspense Accounts (not affecting the Budget Grant)—							
Deposits—Ordinary							M 55
~~Do. Expenditure on Works against Contributions .. ..~~							"
~~Tuccavee Advances .. ..~~							
~~Barrack Supplies .. ..~~							
~~Famine Relief Works .. ..~~							
TOTAL CHARGES OF THE MONTH ..							
By Balance at end of Month—							
Cash in chest (~~including Imprests~~)							M 31
GRAND TOTAL ..							

Memorandum of Miscellaneous Cash Receipts paid into Treasury.

—	Net Cash Receipts of the Month.			Add Refund of Receipts.			Gross Receipts.			Less Book Adjustments.			Net Actual Cash Receipts		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Balance remaining to be paid in from Last Account															
Receipts of the Month—															
~~Excluded Local Fund Receipts~~															
Subscriptions to Service Funds															
Subscriptions to General Family Pension Fund															
Subscriptions to Hindu Family Annuity Fund															
~~Gain by Exchange~~															
~~Transfers, Irrigation Branch, for Irrigation Revenue~~															
~~Imperial Revenue Receipts~~															
Provincial Revenue Receipts															
~~Incorporated Local Fund Receipts~~ ..															
~~Stock Purchases and~~ Sales															
~~Stock~~ Workshop. Manufacture Suspense															
Miscellaneous Advances															
Deposits—Ordinary															
,, ~~Contributions~~															
TOTAL ..															
Add—Refunds of Expenditure recovered in Cash															
Total to be paid in															
Amount paid in during the month as per Treasury Consolidated Receipts attached—															
Treasury Rs.															
Do. ,, ...															
Balance remaining to be paid in as explained below*															

* Explanation of non-payment.

This is to certify that the entries in the Cash and Adjustment Books for the month of 188 of which this is an abstract, have all been correctly made, and that the balances exhibited in this account agree with the balances shown therein.

Executive Engineer.

Station:

40

REFERENCE TO MADRAS P. W. D. CODE.

~~Paras 2195, 2207, 2210, 2216, and 2285.~~

1. The credits to revenue will be classed as follows:—
   1. Profits for difference between the estimated value of work credited to sales, and actual out-turn from shops credited to workshop manufacture suspense.
   2. Sales of old materials.
   3. Unclaimed wages paid into treasury. These will be credited only after all reasonable efforts to find claimants have failed.
   4. Unclaimed deposits — as above.
   5. Fines, refunds and miscellaneous. Not to include fines on permanent establishment which will be credited to establishment; nor fines for bad work, which will be credited to work.

2. From the amount credited to Profits as above, the following deductions will be made and credited as shown:—
   10 per cent of the amount debited to workshop manufacture suspense under heads II & III, to be credited to establishment.
   1 per cent of do. to be credited to ~~establishment~~ Tools and Plant.

3. ~~To prevent~~ undue exaggeration of credits to Revenue by Profits and debits to Tools and Plant by Losses, deduction entries will be made monthly from Revenue and from Tools and Plant so that the net excess only up to date, of Profit or Loss, may remain at credit of Revenue or debit of Tools and Plant, for net Profit or Loss, as the case may be.

Mf

P. W. D. FORM. No. ~~M 20.~~ 2 M

Public Works

~~P. W. D.~~ Workshops.

"~~GENERAL BRANCH.~~"

DIVISION—

~~Form~~

Monthly Register of Revenue realized.

(To accompany the Accounts for the Month of 188 .)

1. Profits

41

Reference to Voucher accompanying.	Particulars.	1. Rents from Quarters the returns from which are expected to yield interest on Cost of Construction.			2. Rents from Quarters the returns from which are not expected to yield any interest on Cost of Construction.			3. Casual Rents of Buildings.			4. Sales of Buildings.		
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
	Amount brought forward from last month . .												
	Transactions of the month—												
	Cash—												
	Total for the month . .												
	Deduct ~~refunds~~ from 1 Profits:— 10 per cent of amount debited to workshop manufacture suspense under heads II & III, adjusted by credit to establishment. ——— 1 per cent of do- do- by credit to tools and Plant. ——— Amount of Loss, as per note 3 overleaf. Total deduction												
	Net Revenue of the month . .												
	Total up to date, carried over to the following month . .												

Note.—Head 5, Sales of Barrack Furniture; 12, Receipts from Roorkee College; and 17, Recoveries of Barrack damages, omitted, not be[illegible] quired for this Presidency.

6. Sales of Tools and Plant.			7. Sales of Produce.			2 8. Sales of old Materials.			9. Value of Materials received from old Buildings.			10. Recoveries of deferred Fees from Students of the Royal Indian Civil Engineering College.			11. Receipts from self-supporting Workshops.						13. Tolls on Roads.		
															Interest on Capital.			Net Profits.					
Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.

3. Unclaimed wages paid into Treasury.

14. Ferry Receipts.	4 ~~15~~ Unclaimed Deposits.	5 ~~16~~ Fines, Refunds, and Miscellaneous.	Total.	Remarks and Explanation of Short Recoveries, &c.
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	

Station

Dated 188

NOTES.

Reference to Madras P. W. D. Code.

Paras. 2060, 2269 to 2277, 2285.

1. The details for this schedule are obtained from the Cash and Adjustment Books and the Stock Abstracts, and the totals should work up to the entries under the several heads of the Cash and Stock Accounts Current.

2. At the beginning of the month, the several heads of the Accounts Current under which there are likely to be transactions should be filled in, sufficient space being left under each head to allow of the details being entered afterwards. The probable amount of space required under each head may be judged from the transactions of former months. The detail will then be filled in as far as possible from day to day, simultaneously with the entries of the lump sums in the Cash Abstract Book, so that there need be no unnecessary delay in closing and despatching the accounts early in the following month.

3. This plan not only saves much valuable time when the accounts are to be finally closed and submitted to the Examiner, but also attracts attention to irregularities at the time they occur and enables the Accountant to take timely measures to remedy all defects.

1. The entries in this schedule will be detailed in the following order:-

Credits:-

Forest department

Other departments.

Central adjusting account.

Telegraph department

Transfers of the P. W. Department.

Guaranteed Railways.

For supplies from the departments respectively classified under these heads.

4?

P. W. D. Form. No. ~~M 15~~. 3 W

Public Works

~~P. W.~~ Workshops.

Division

Schedule of Credits and Debits to Transfers.

(To accompany the accounts for the month of 188 .)

Debits:-

2. To be detailed in similar order.

3. In the case of work turned out at the shops for the public works department the cost will be debited monthly as incurred, and credited to sales, unless the job is likely to cost Rs 2500 or under, when the debit to transfers may be made in lump sum at once on completion of the work, by direct credit to workshop manufacture suspense.

4. In the case of work done for other departments, the probable outlay of the official year will be adjusted in advance by credit to sales either in one payment or by instalments, unless the work is likely to cost Rs 2500 or under, when the debit may be made in lump sum at once as indicated in note 3.

5. At the end of each official year all charges actually incurred in the shops which remained unadjusted under notes 3 and 4 above will be adjusted in transfer to the division or department concerned.

Station
Dated 188

Lieutenant. *Executive Engineer.*

N.B.—As little abbreviation as possible.

Item No.	Creditor or Division, Department or Province.	Head of Account and Particulars.	Advice No. and Date.	Acceptance No. and Date	CREDITS.						CHARGES ON THIS MONTH.			Voucher No. attached	Head of Service under which adjusted and explanatory remarks when necessary.
					Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.		

REFERENCE TO MADRAS P. W. D. CODE.

PARAS. 2069 TO 2072, 2266 (1) AND 2285.

P. W. D. FORM No. ~~M. 16.~~ 4 W

Public Works

~~P. W.~~ Workshops.

~~GENERAL BRANCH~~.

99

DIVISION.—

FUND.— Provincial

Schedule of Expenditure against Budget Grant for the month of 188 .

1. The charges in this schedule will be detailed under the ordinary departmental and service heads as follows:—

i. Original works, Civil buildings for additions and improvements to block.
Recoveries by sale of block will be credited as refunds of expenditure.

ii. Repairs, Civil buildings, for repairs to block.

iii. Establishment, to show the — (a) gross charges as detailed in form 6 W, (b) the deductions for centages taken to reduction of revenue, and (c) the net charges-able to the grant of the division for establishment.

iv. Tools and Plant. to show the charges for—

A. New supplies - viz additions to machinery and plant - Recoveries by sale of machinery and plant will be credited as refunds of expenditure.

B- Repairs — for repairs of machinery and plant.

C. Loss, for losses on works see note 5. ii on Sales account Form 7 W.

From the gross charges to Tools and Plant Sub head C Loss as above, the following deduction will be made:—

1 per cent of the amount — debited to workshop manufacture expenses during the month under heads II and III to be credited to tools and plant and debited to Revenue - see note 2 on Schedule of Revenue - Form 2 W.

Amount of Profit requiring deduction under note 3 on Form No. 2 W.

2. The charges to original works, Repairs and Tools and Plant will be supported by work-vouchers in the usual form.

W.S. 25/2

Item No.	Specific Fund concerned in the case of Local Fund Works.	Head and Sub-head of Classification.	Name of Work.	Reference to Work Voucher or Requisition accompanying.	Charges of the Month.			Outlay of the Year compared with the Grant.			Outlay up to Date compared with Estimate.			Remarks.	Item No. of Divisional Statement of Objections to Items.
					Cash.	Stock.	Total.	Total Charges of the year.	Appropriation.		Total Charges up to Date.	Estimate.			
									Amount.	Regr. No.		Amount.	Regr. No.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
					RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS.		RS. A. P.	RS.			

ABSTRACT OF EXPENDITURE AGAINST _____ GRANT.

Departmental and Service Heads.	Charges of the Month.									Outlay of the Year compared with the Grant.					
	Cash.			Stock.			Total.			Total Charges of the year.			Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
MILITARY.															
Original Works { Major .. / Minor ..															
Repairs															
Establishment															
Tools and Plant															
Profit and Loss															
Total ..															
CIVIL BUILDINGS, ROADS AND SERVICES.															
Original Works—															
Civil Buildings { Major .. / Minor ..															
Communications { Major .. / Minor ..															
Miscellaneous Public Improvements { Major .. / Minor ..															
Repairs—															
Civil Buildings															
Communications															
Miscellaneous Public Improvements ..															
Total Original Works and Repairs ..															
Establishment, as per Schedule 50 ..															
Tools and Plant															
Profit and Loss															
Total Final Heads ..															
Add debits to Suspense Heads—															
Stock Purchases and Sales Stock															
Miscellaneous Advances ..															
London Invoices															
London Stores															
Total debits to Suspense Heads ..															
Deduct credits to Suspense Heads—															
Stock Purchases and Sales Stock															
Miscellaneous Advances ..															
London Invoices															
London Stores															
Total credits to Suspense Heads ..															
Net debits to Suspense Heads ..															
Total ..															
Grand Total Expenditure against Grant ..															

PART IV.—List of Vouchers supporting the Charges for Establishment, as per Part I, Column 3.

Voucher No.	Particulars.	Amount. RS.	A.	P.	Cause of non-submission of Voucher, with probable date of submission, when it does not accompany.
	SALARIES.				
	TRAVELLING ALLOWANCES.				
	CONTINGENCIES.				
	Grand Total as per Part I, Column 3.				

NOTE.—The vouchers should be numbered and tacked on to this Statement in the above order.

[P. W. D. Code, Paras. 2285 and 2298.]

P. W. D. FORM No. ~~M~~ 51 M

Public Works Workshops.

P. W. ~~DEPARTMENT, MADRAS.~~

DIVISION— 46

MONTH—

MAIN HEAD—*Construction.*

Schedule of Establishment Charges.

(To accompany the accounts for the above month.)

Details of charges for purchase of land, house property, and furniture.

Head and Sub-head.	During the month.	To end of month.

Part I.—Detail of Establishment Charges—Construction.

Head and Sub-head.	During this Month.		During the Year up to Date.		Balance remaining to be paid.
	Amount audited.	Amount paid.	Amount audited.	Amount paid.	
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
SALARIES.					
1. Executive and Assistant Engineers P.					
T.					
2. Upper Subordinates .. .. P.					
T.					
3. Lower Subordinates .. .. P.					
T.					
4. Petty Establishment .. .. P.					
T.					
5. Accountants .. .. .. P.					
T.					
6. Office Establishments .. .. P.					
T.					
7. Total Salaries .. P.					
T.					
8. Travelling Allowances					
9. Contingencies					
10. Add Balance of total amount audited to end of last year, but not paid to end of March					
Total Establishment ..					
11. Deduct recoveries on account of payments made in England					
Net Total Establishment ..					

P. Permanent; T. Temporary, to be entered in red ink.

~~Note.—Charges for Store Establishment employed on allotted and debited to Works executed for [illegible] in this debited.~~

Part II.—Distribution of Charges ~~by Funds.~~

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Head and Sub-head.	During this Month.		During this Year up to Date.	
	~~Debits to Charges on Works and Stock purchased and Direct Revenue suspended~~ Credits to Establishment	10 Percentage of column 2 credited to Establishment as Expenses reduction of Revenue.	~~Debits to Charges on Works and Repairs, &c. outstanding~~ Credits to Establishment	10 Percent of column 4 ~~charged to~~ credited to Establishment and taken as reduction of Revenue.
1	2	3	4	5
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
II.— Works for other Departments.				
III.— Works for outsiders				
Total.				
Balance, Columns 3 and 5 debited to Establishment.				
Grand Total as on previous page ..				

NOTE.—If in any case the ~~debits~~ credits to Establishment at the percentage rate ~~on the actual Funds~~ exceed the total Establishment charges the excess should be debited as a minus ~~item under the head "Provincial" (P. W. D. Code, Para. 2003).~~ sum to Establishment Provincial.

~~2. The charges to works and repairs will be exclusive of charges for purchase of land, house property and furniture, detail of which, if any, should be noted on the first page.~~

PART III.—Detail of Balance remaining to be paid.

Audited Bill.		Establishment.		Names and Rank.	Amount due.	Cause of Non-payment.
Item No.	For the Month of	Head.	Sub-head.		Rs. A. P.	

Total Balance, as per Part I, Col. 6 ..

STATION

DATED 188

Accountant.

Executive Engineer.

Form No. 6 W.

Public Works Workshops.

Division.

Month.

Schedule of workshop manufacture expenses

Notes

1. Column 1. The head V. General charges, in this column will comprise charges for petty supervision and sundry charges for general purposes, but not charges properly debitable to the budget head 'Establishment.'

Head VI. Materials in hand, will comprise value of materials obtained for issue as required to works. The balance under this head is never at any time to exceed Rs 5000.

2. Column 2. Balance unfinished works, &c. brought forward. The figures will be obtained from column 17 of the last month's schedule, and will represent the actual value of unfinished works in the shops, the unadjusted balance of general charges remaining to be written off to works on completion, and the actual value of unused materials in hands. This balance will require to be carefully scrutinized from time to time and kept perfectly clear of all items which cannot be eventually charged off legitimately to works

3. Column 3. Labor
4. Materials purchased.

Will exhibit labor charges as distributed from nominal muster rolls and materials obtained, for the month, irrespective of the fact whether payment has been made or not.

4. Column 6. Castings received from foundry. The actual cost of the castings issued to works from the foundry will be entered in lumps as a minus entry under head IV and will be distributed to the works concerned under heads I, II and III. The net total of this column will always be Nil.

5. Column 7. Materials issued to works and refunds from one work to another. The net total of this column will also always be Nil.

6. Column 9. Per centage for general charges. Provides for the percentage to be charged to each work to meet the charges under head V. The net total ~~charges~~ of the column will always be Nil.

continued see last page

Part I. _ Schedule of charges, out-turn and balance under workshop manufacture suspense.

Particulars	Balance unfinished works &c brought forward.	Charges of the month								Total to end of month					Deduct credits to suspense for completed works	Balance unfinished works and general charges unadjusted and materials in hand	Remarks
		Labor	Materials				Total Labor and materials	Percentage for General charges	Total	Adjusted			Unadjusted	Total			
			Purchased	Received in transfer	Castings received from Foundry	Issues to works and refunds from one work to another				To end of last month	This month	Total					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
I. Works for the P. W. D.																	
II. Works for other departments																	
III. Works for outsiders																	
IV. Foundry																	
V. General charges																	
a. Petty Supervision																	
b. Sundry charges for general purposes																	
VI. Materials in hand																	
Total					Nil	Nil		Nil									

Add. arrears of previous months

Total

Deduct arrears remaining unpaid at end of month (A)

Balance. Net debit to workshop manufacture suspense as per account current.

A. Detail of arrears

Month	Amount

Notes.—

7.- Columns 11, 12, 13. Adjusted. Represent completed works and works in progress adjusted by debit to transfers and credit to sales or by direct debit to transfers, or to sales, as provided in notes 3, 4 & 5 of the schedule of transfers & notes 4 & 6 of the schedule of sales.

8. Column 16. Deduct credits to expenses &c.- Represents the actual cost of completed works as issued from the shops to be adjusted by debit to.-

(a) P.W.D. or other departments for works costing Rs 2,500 and under.- See notes 3 & 4 on schedule of transfers.

(b) Sales, for works costing over Rs 2,500 dealt with under notes 3, 4 & 5 of the schedule of transfers, or note 3 (b) & 4 of the schedule of sales.

Part II

Memorandum of charges for which vouchers are to be submitted to Examiner.

Net debits of the month, as per column 8 overleaf

Deduct charges not vouched for.

Labor
Materials transferred
Vouchers for payment under Rs 5 each

Charges for which vouchers submitted as detailed below

№	Particulars	Amount	Remarks
	Petty Supervision		
	Bills for materials		
	" for task work		
	Total		

Mnf 25

NOTES

1. For all works, estimates should as a general rule, be prepared and accepted by the officers or individuals ordering the works, before the work is put in hand. It will rest with the general Superintendent to fix a limit for petty jobs within which the preparation of estimates may be dispensed with.

2. No work will be undertaken for Municipalities or private parties before the whole estimated cost, including all charges for supervision, profit, &c that may be leviable under the rules for the time being in force, has been paid into the hands of the Superintendent, or into a government treasury to credit of the Public works department.

3 The credits to the account "Sales" will include:-

I Deposits from outside parties as above. Refunds of such deposits will be entered in red ink as minus credits.

II Monthly cost of works done for the public works department, when the job is likely to exceed Rs 2,500 in value. See note 3 on schedule of transfers.

III Estimated cost during the year of works to be done for other departments, when exceeding Rs 2,500 in value. See note 4 on schedule of

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Public Works Workshops
GENERAL BRANCH.

N—

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chedule of Receipts, Adjustments, and Balance of Deposits.* Sales

* Here insert Ordinary or General Stores.

company the Accounts for the above month.)

Notes.—

7.- Columns 11, 12, 13. Ad
Represent completed wo
works in progress adju
debit to transfers and
sales or by direct debit
fers, or to sales, as pro
notes 3, 4 & 5 of the sche
transfers notes 4 & 5 of
of sales.

8. Column 16. Deduct c
expenses &c - Represent
cost of completed works
from the shops to be a
by debit to:-

(a) P.W.D or other d
ments for works co
Rs 2,500 and under
notes 3 & 4 on sched
transfers.

(b) Sales, for works
over Rs 2,500 dealt
under notes 3, 4 & 5
Schedule of transfe
note 3 (i) & 4 of the
of sales.

Part I

By credit to workshop manage
have expenses for the actual cost
of the work on the shops books
and by credit to Revenue for
the difference.

5. The debit to sales will in no case
exceed the amount standing at credit
of the account. If it happen that the
actual cost of the work done for
despositor exceeds the amount at
credit of sales, the excess will be
adjusted as follows:-

I. If chargeable to the public
works or other departments, by
debit to the department concerned

II. If chargable as a loss on the
work by debit to Tools and Plant
Out-head C Loss.

III. If recoverable from defaul
by actual recovery before
making over the article

NOTES.

PARAS. 207d, 227e

1. Contributions for work to be done should be entered in a separate schedule from other Deposits. The amount of contributions received and placed in Deposit, on account of each work will be reduced by the amount expended monthly on the works. The amount so debited to "Deposits" should agree with the charges shown in the Schedule of Expenditure, P. W. Form No. M 46.

2. The amount of contributions for a work will be taken as the Grant for the work, unless otherwise specially ordered.

3. Other "Ordinary Deposits" will be grouped under the following heads:—

(a) Deposits of contractors as security;

(b) ,, of subordinates, treasure guards, &c. as security;

(c) Miscellaneous items held in Deposit for want of information, &c.

4. Deposits paid into Government Savings' Banks, or converted into Government Securities, pass out of the Executive Engineer's regular accounts; but he is expected to keep a register of them. An extract should be made from this Register in the form annexed and submitted half-yearly with the Schedule of Deposits for September and March respectively.

5. When an amount is paid into a Government Savings' Bank, it should be noted in column 10 whether the Pass-book has been received and lodged in Executive Engineer's cash Chest

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P. W. Form No. M 7

Public Works Workshops

~~GENERAL BRANCH~~

DIVISION—

MONTH— 188

Schedule of Receipts, Adjustments, and Balance of ~~Deposits~~* Sales

* Here note Ordinary or Contributory

(To accompany the Accounts for the above month.)

Total ..

Accountant.

Executive Engineer.

Date of Division

Division No.

Month from which transaction dates.

Particulars.

DEPOSITS OF CONTRACTORS—

1	2	3	4	5	6	7	8
			Balance at the end of last Month—Credits to Debits.	TRANSACTIONS OF THE MONTH.			Balance at the end of the month (6 – 7). Credits to Debits.
				Credits to Deposits.	Total (4 + 5).	Debits to Deposits.	
			Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.

EXTRACT from the Register of Security Deposits showing the amounts lodged in Government Savings' Banks, or converted into Government Securities, remaining undrawn or in custody at the close of the half-year ending 30th September 188 , or 31st March 188 .

Item No.	Name of Depositor.	Balance as per last Return *plus* fresh Deposits.	Amount withdrawn during the half-year.	Balance at the close of the half-year.
		RS. A. P.	RS. A. P.	RS. A. P.
	DEPOSITS IN SAVINGS' BANKS :—			
	GOVERNMENT SECURITIES :—			

Accountant.

Executive Engineer.

NOTES.

REFERENCE TO MADRAS P. W. D. CODE.*

PARAS. ~~2072, 2078 ... 2082, 2085~~

1. Contributions for work to be done should be entered in a separate schedule from other Deposits. The amount of contributions received and placed in Deposit, on account of each work will be reduced by the amount expended monthly on the works. The amount so debited to "Deposits" should agree with the charges shown in the Schedule of Expenditure, P. W. Form No. M 46.

2. The amount of contributions for a work will be taken as the Grant for the work, unless otherwise specially ordered.

3. ~~Other "Ordinary Deposits"~~ will be grouped under the following heads :—

(*a*) Deposits of contractors as security;

(*b*) „ of subordinates, treasure guards, &c. as security;

(*c*) Miscellaneous items held in Deposit for want of information, &c.

4. Deposits paid into Government Savings' Banks, or converted into Government Securities, pass out of the Executive Engineer's regular accounts; but he is expected to keep a register of them. An extract should be made from this Register in the form annexed and submitted half-yearly with the Schedule of Deposits for September and March respectively.

5. When an amount is paid into a Government Savings' Bank, it should be noted in column 10 whether the Pass-book has been received and lodged in Executive Engineer's cash Chest

4. Deposits, (ie) money received in advance from outside parties for execution of work at the shops will be credited to account "Sales" and not to Deposits.

(Sml)
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P. W. D. FORM. No. M 55.

Public Works Workshops

~~GENERAL BRANCH.~~

DIVISION—

MONTH— 188 .

Schedule of Receipts, Adjustments, and Balance of Deposits.*

* Here note Ordinary or Contributions.

(To accompany the Accounts for the above month.)

Item No.	Month from which transaction dates.*	Particulars.	Balance at credit of Depositor at end of last Month.	Transactions of the Month.			Balance at credit of Depositor at end of month (6 — 7).	How Adjusted.	Voucher No. attached.
				Credits to Depositor.	Total (4 + 5).	Debits to Depositor.			
1	2	3	4	5	6	7	8	9	10
			Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		
		Deposits of Contractors—							
		Total ..							

[The letters A, B, &c. shall be entered in the column "How adjusted". If necessary, explanatory remarks should be entered with explanation at foot.]

A, Work done; B, Returned to Depositor; C, Paid into Savings' Bank; D, Government Securities, purchased at request of Depositor; E, Credited to Government; F, Transfers Divisional.

* May be briefly indicated thus: $\frac{1}{12}$ for December 1879, or $\frac{1}{01}$ for January 1880, and so on.

Station }

Dated 188 }

Accountant.

Executive Engineer.

Extract from the Register of Security Deposits showing the amounts lodged in Government Savings' Banks, or converted into Government Securities, remaining undrawn or in custody at the close of the half-year ending 30th September 188 , or 31st March 188 .

Item No.	Name of Depositor.	Balance as per last Return *plus* fresh Deposits.			Deduct Amount withdrawn during the half-year.			Balance at the close of the half-year.		
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
	Deposits in Savings' Banks:—									
	Government Securities:—									

Accountant.

Executive Engineer.

Reference to Madras P. W. D. Code.

Paras. 2073, 2096, 2285.

P. W. D. Form. No. M 52.

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Public Works Workshops.

Division.—

Month.—

Schedule of transactions, Adjustments and balance of Miscellaneous Advances.

(To accompany the Accounts for the above month).

Item No.	Month from which transaction dates.*	Authority.	Particulars.	Balance at Debit of Miscellaneous Advances at end of last Month.			Transactions						Total of Columns 5 and 7.	Credits to Miscellaneous Advances.									Balance at end of Month, *i.e.*, difference between Columns 8 and 12.			How adjusted, or steps taken to effect adjustment.	Item No. of Divisional Statement of Objectionable Items.
							Voucher No.	Debits to Miscellaneous Advances.						Cash.			Work done.			Stock.			Total of 9, 10 and 11.					
								Amount.																			
1	2	3	4	5			6	7					8	9			10			11			12			13			14	15
				Rs.	A.	P.		Rs.	A.	P.			Rs.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.		
			Brought forward ..																										
			Carried over ..																										

N.B.—An inner sheet may be added if required.

* To be indicated thus: $\frac{12}{79}$ for December 1879, or $\frac{1}{80}$ for January 1880, and so on.

Station _____ }
Dated _____ 188 . }

Accountant. *Executive Engineer.*

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[C. No. 2.]

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

No. 125 W.

From

THE EXAMINER,
PUBLIC WORKS ACCOUNTS,
MADRAS.

To

The Secretary to Government,
Public Works Department.

Madras, 25th February 1886.

Sir,

With reference to para 5 of my Office Note No. 675 dated 25th. November 1885, I have the honor to submit for the approval of Government a set of forms and instructions, in view to giving effect to the requirements of the Government of India - vide letter No. 277 A. G. of 30th. October 1885, printed with G. O. No. 2950 W. dated 9th. December 1885.

2. The General Superintendent Presidency Workshops has tested the forms in their general character, and though I have somewhat modified them since they were so tested, the alterations will not cause any practical difficulties in their compilation. The Annual Administrative Accounts of the Shops will be prepared as heretofore, the introduction of the forms now proposed affecting only monthly procedure and Accounts.

3. Provision has been made for charges on account of

Additions and Repairs to Block,
Sanctioned permanent Establishment,
Purchase and Repairs of Machinery and Plant,

being debit to the Provincial Budget Grant under

Original Works
Repairs
Establishment
Tools and Plant.

4. Charges, outturn, and balance, on works done in the shops will be recorded in a special Suspense Account, termed the "Workshop Manufacture Suspense". In this Account will be included "Raw Materials in hand" i.e. for current use, the object being to obviate the inconvenience which the General Superintendent represents would be caused by obtaining all articles required for immediate use from the Stores Division. The value of materials charged under this head is not to exceed Rs. 5,000 at any time.

5. A subsidiary account termed "Sales" is proposed, chargeable to the Budget Grant, for the purpose of recording deposits, which are compulsory prior to commencement of work in certain cases, and for adjustments in advance of completion of work - see Code paras 2283 A. to 2283 E.

6. With reference to Code para 2283 D., it is proposed that "jobs of a trifling character" may be considered to be works estimated to cost Rs. 2,500 and under, for which monthly adjustment in anticipation of completion will not be considered necessary.

7. Work done for the P.W. Department will be billed for at the cost as brought into the Workshop Manufacture Suspense Account, that is, at the actual cost of labor and materials, plus a percentage of the general and contingent charges of manufacture distributed at the discretion of the General Superintendent to the works in hand.

8. For works undertaken for other Departments, for Municipalities and miscellaneous orders, an additional charge is necessary to cover general liabilities; this it is proposed should, for the present, be 25 per cent above the charge to the P. W. Department, arrived at as follows for:-

1. Interest on Capital.....	5	per cent
2. Depreciation.....	2	do
3. Establishment.....	10	do
4. Tools and Plant.....	1	do
5. Additional percentage for profit.....	7	do
Total.	25	per cent.

It will be for the General Superintendent to propose for consideration of Government any modification in this percentage which a year's practical working may show to be requisite.

9. The proceeds of the percentages above proposed under items 3 and 4 will be taken directly in reduction of the charges to the Budget Grant for Establishment and Tools and Plant respectively; those under items 1, 2 and 5 will be credited to Provincial Revenue.

10. Losses if any will be debited to Tools and Plant under a separate sub head "Loss", but in view to prevent undue exaggeration of credits to Revenue for profits and charges to grant for loss, it is proposed to show at the end of each month only the net result, net credit for profit or net debit for loss.

11. A matter for consideration of Government is to what extent work should be done on estimates furnished by the shops and approved by customers. Ordinarily, the amount of the Estimate is that which is recoverable, and the Shops

take the risk of working within or beyond. I would suggest that for purely Departmental Work an Estimate furnished to an Executive Engineer should be treated only as indicating the probable liability he will have to meet, but that the eventual charge be made as proposed in para 7. To other Departments, and for miscellaneous orders, the Estimate amount must I presume be binding, unless otherwise stipulated by the General Superintendent when undertaking the work.

12. Under the new procedure now proposed, grants in regular course must be assigned for the charges mentioned in para 3. For Establishment and Tools and Plant the assignments would be subject to such reduction as might be anticipated under the working proposed in para 9.

13. If Government approves these proposals, the procedure might be introduced in the Workshops at the Presidency and at Dowlaishwaram from 1st. April 1886, details being settled direct with this Office by the Officers in charge.

I have the honor to be,

Sir,

Your Most Obedient Servant.

D. C. Condon

Examiner P.W. Accounts.

Encs: 9

P. W. Dept.
To be returned with reply.

R.N. 6654
5-3-86

Chepauk
3rd March
1886

No. 856C

Referred to the Supdg Engineer V Circle for favor of remarks

/By order/

Lt Col Campbell Major RE
Under-Secretary
to Govt Pls D

2-3-86

Rec'd 1516
2236/86

From,

The Examiner P.W. Accounts,

Madras.

To,

The Secretary to Government,

P.W. Department.

No. 125-W.

Dated 25th February 1886.

Recd. 25 — .

Enclos. 9.

Submits for approval of Government certain revised forms in the Monthly Accounts of the P.W. Workshops with certain remarks.

Referred

No. 5219

SUPERINTENDING ENGINEER'S OFFICE,
V CIRCLE, MADRAS;
Chepâk, 22nd March 1886.

From

THE SUPERINTENDING ENGINEER,
V CIRCLE,

To

THE Chief Engineer
P.W.D.

SIR,

Enclosures. 10

I have the honor to return your Endorsement No. 856C dated the 3rd Instant, and to state that I consider the accounts may be modified generally as proposed by the Examiner.

2. With reference to para 8 of the Examiner's letter, the General Superintendent of the P.W. Workshops, considers that the additional charge of 25 per cent. for other Departments, Municipalities &c will tend to drive away work, and he wishes to have no such additional charges made. I am

of opinion, however, that the Government Workshops are intended not to attract work generally; but to allow of its being done where the general market fails, or in consequence of its superiority.

I recommend therefore, that the 25 per cent additional charge be established.

3. As to the Examiner's paragraph, the General Superintendent desires that this estimate should be binding, both for work done for Executive Engineers, as well as for Miscellaneous orders. The Workshops would then be in the position of a Contractor who engages to carry out a work for a lump sum. This arrangement is a favorable one for the P.W. Department: and altogether I am of opinion that it may be tried: for in the event of alterations being made in any Student on the Workshops, a revised estimate would also be made, so as to adjust the probable cost.

4. The Examiner proposes in Note 2 on Form 7, that no work is to be undertaken for Municipalities, &c. before the whole estimated cost has been paid. There would then be no debts outstanding; but Mr. O'Connell thinks credit should be given to Municipalities, firms, and persons of position, and proposes that the enforcing of payment in advance should be left to the discretion of the General Superintendent. Cases will happen at the Presidency towns where emergent work has to be done

done without estimate, and without regard to cost; in these cases, prepayment of a definite sum cannot be made. But as contributions from Local Fund Boards, are credited to the Government, before work is carried out by the P.W. Department, the same system will probably be followed with advantage, when orders are sent from the Districts to the Workshops.

I have the honor to be
Sir
Your most Obed. Servt.

Hewitt Prendergast Lt. R.E.
Superintg. Engr.
5th Circle.

Rcd 2230

Nos. 2957W. 9.12.85
1148e. 26.3.86.
4954. 24.2.86.
654W. 17.3.85.
3140W. 20.12.84.
1866W. 30.7.84
731W. } 18.3.84
736W. }
3580W. 14.12.83.

From

THE SUPERINTENDING ENGINEER,

V CIRCLE,

To

THE Chief Engineer.
P.W.D.



Dated 22 } March 1886.
Recd. 22 }

ENCLOSURES. 10

No. 5219

Revised forms in the monthly accounts of the P.W. Workshops — Returns with certain remarks the —

PRESIDENCY PUBLIC WORKS WORKSHOPS,

Madras, 5th March 1886.

No. 1067 W.

From

THE GENERAL SUPERINTENDENT,

PUBLIC WORKS WORKSHOPS,

To

THE Superintending Engineer
V^th Circle
Cuddapah

SIR,

Enclosures.

I have the honor to request that you will be good enough to obtain the sanction of Government for the grant of Rupees 150000, for the operations of the P.W. Workshops for the year 1886-87.

As the Workshops is now open to all Departments of Government, and the general Public, I have [redacted] increased the amount applied for last year, by Rupees 50,000.

I have the honor to be
Sir,
Your most obedient Servt

Hugh O'Connell
Genl: Superintendent P.W. Workshops

Presidency P. W. Workshops.

From

THE GENERAL SUPERINTENDENT,

P. W. WORKSHOPS,

Madras,

To

THE Exptk Engineer
& Circle
Madras

No. 1067/h

Dated 5th
Despd. 5th } March 1886.
Recd.

ENCLOSURES.

Subject.

Requests that the sanction of Government may be obtained to the grant of Rs 50000 for operations of the Workshops for the ensuing official year

No 5050

Recommended to the Chief Engineer P.W. Department for sanction.

Under Secretary at Coll. & R.C.
Superintg Engr
5th Circle
11 March 1886.

[C. No. 8.]

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

EXAMINER, P. W. ACCOUNTS.

Madras, 17 March 1886.

OFFICE NOTE No. 942

To
W.

Encs: 2.

Your O.N.No. 1065 C, dated the 16th. March 1886.

According to the proposals made in my letter No. 135 W. dated the 25th. February 1886, the system hitherto adopted of sanctioning an annual lump sum Estimate for the Workshops will have to be discontinued, and like an ordinary Division the Workshops will have to be provided with Budget Grants from Provincial Funds according to the requirements of the Executive Engineers under the following items of expenditure;-

1. Original Works Civil Buildings.
Additions to Block.

2. Repairs Civil Buildings.
Repairs to Block.

3. Establishment.
Sanctioned permanent Establishment.

4. Tools and Plant.
Purchase & repairs of Machinery and Plant.

C.

KEEP-WITH Genl. No.

dated 188

Rec'd 21.0

Rec'd 18.3.86.

Ans 2.

No. 1143 Cajro-3-86

Genl Account

65

No. 8584 P.W. Department

Proceedings of the Madras Government

under date the 30 March 86

Read the following:—

From the Ex: P.W. Accts. M.C. No. 125 dt/25 Feby: /86.

" " S.E. V. Circle . . 5219 dt/22 March/86

" " Genl: Supt: P.W. Workshops . . 1867 dt/5 March/86

" " S.E. V. Circle . . 5050 dt/11 March/86.

" " Ex: P.W. Accts . . 942 dt/17 March/86.

10

The introduction in the Presidency P.W. Workshops from 1st April 1886, of the modified system of accounts proposed by the Examiner P.W. Accounts, is sanctioned.

2. The grants required

for the year 1886-87, under the heads mentioned in para 3 of the Exa= =miner's letter, should be reported without delay.

3. The proposal to make an additional charge of 25 percent for works undertaken for other departments and for local bodies, &c, is approved. The Supt.g. Engr: will report after the end of 1886-87 whether the charge may be reduced.

4. The arrangements suggested in para 3 of the Sup.t.g. Engineer's letter,

p 11

with respect to estimat
for work, may be tried
as suggested. The recover
of payment for work
will be guided by the
rules in paras 2283, A
to E, of the P.W. Code.
In emergent cases, work
may be commenced in
anticipation of payment
at the discretion of the
General Supt:, but
such cases should be
~~very~~ rare.

5. The requisite
orders for introducing
the modified system
of account in the
Dowlaishweram workshop

will issue in the
Irrigation Branch.

Sd/-
30/3/86

30-3-86

Bir 1/4/3

Chief Engr: for Irgn: ✓
Sb. I circle ✓
Sb. I circle ✓
Esc: Pft accts

2110

Govt. of Madras 1886

PUBLIC WORKS

Dated

Read

G.O. 30th March 1886 No. 852

Presidency Public Works Workshop

The introduction in the — for the year 1886 of the modified system of accounts proposed by the Accountant sanctioned with remarks...

1831/3

1831/3

Genl Account

Dech 2110

Rect 1813 86.

Mr. 1143 Cajee. 3-86

No. 8584 P.W. Department

Proceedings of the Madras Government

under date the 30 April 86

Read the following:—

From the Ex: P.W. Accts W.O. No. 125 dy 25 July 86.

" " S.E. V. circle " " 5219 dy 22 March 86

" " Genl. Supt. P.W. Workshops " " 1867 dy 5 March 86

" " S.E. V. circle " " 5050 dy 11 March 86.

" " Ex: P.W. Accts " " 942 dy 17 March 86.

The introduction in the Presidency P.W. Workshops from 1st April 1886, of the modified system of accounts proposed by the Examiner P.W. Accounts, is sanctioned.

2. The grants required