31st October 1884, No. 2681 W., Public Works.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following letter from Colonel W. S. TREVOR, R.E., Secretary to the Government of India, Public Works Department (Account—General), to the Secretary to the Government of Madras, Public Works Department, dated Simla, 8th October 1884, No. 239 A.G. :—

The Accountant-General, Public Works Department, has brought to the notice of the Government of India that, under recent orders of the Madras Government, the submission of work vouchers to the Examiner of Accounts in the case of works carried out wholly by contract, and also in the case of all works not exceeding Rs. 2,500, is to be discontinued.

2. I am, in the first place, to point out that, as the advantage of having an uniform system for the accounts of Public Works throughout India has been fully and generally admitted, it is, in the opinion of the Government of India, most desirable that any such change as that now ordered, involving as it does a very important change in the system of audit, should be introduced only with the prior consent of the Government of India.

3. The Government of India is at all times prepared to modify the system now in force whenever it can be shown that such a modification will tend to relieve executive officers without unduly weakening the audit, but in the present instances it appears to the Government of India that, whilst the audit would be far more seriously impaired than anticipated by the Madras Government, the relief to executive officers would be, on the other hand, very slight.

4. Thus whilst, in the case of works carried out wholly by one contractor, it is true that the contract certificate does for all practical purposes render the submission of the work voucher unnecessary, yet, on the other hand, where two or three contractors are employed during the same month, the progress of the work, sub-head by sub-head, the payments made, and the liabilities due must be abstracted by the Executive Engineer in a work abstract (or day-book) to allow of the register of works being posted.

The simple copying of the monthly details from the register into a work voucher in which the names of the sub-heads, the estimated quantities and rates, &c., are already printed, cannot be considered a work of much trouble; whereas, if the submission of the work voucher is discontinued, the Examiner will have again to abstract the quantities and amounts shown on the various contract certificates, as well as the liabilities, to enable the audit to be efficiently performed. The work voucher is, moreover, the only permanent record prescribed for the Examiner's office, showing the progress of a work, sub-head by sub-head, and is of much use in case of reference.

5. Again, in the case of works costing not more than Rs. 2,500, the Examiner will have no record whatever of the liabilities outstanding, and when a work is executed partly by contract and partly departmentally, he will be entirely in the dark as to the amount for which he is bound to see that properly receipted vouchers are forwarded to him.

6. In connection with this, I am to add that the Accountant-General has brought to notice that the system under which the initial vouchers for departmental labor are not submitted to audit has not so far found favor with officers now inspecting the

Public Works accounts offices under the immediate orders of the Comptroller and Auditor General of India. No step should therefore be even tentatively permitted which still further tends to weaken the audit.

7. It is understood from the correspondence laid before the Government of India by the Accountant-General that the works which are detailed in the Madras form M 49 are again detailed in the schedule of receipts and expenditure: the need for this seems to arise from the fact that M 49 does not permit of check of expenditure either with the sanctioned estimate or with the grant of the year.

To this extent form M 49 appears susceptible of modification, columns being introduced to allow such comparison to be made, and if the suggestion be acted upon the necessity for detailing each work again in the schedule will disappear, the entries in the latter being confined to the totals of all minor works under the various Funds and Services. In illustration of the suggestion, I am directed to forward a specimen form that it is proposed to introduce in the accounts of the Southern Mahratta Railway.

8. Under the above explanations, I am to express a hope that the Government of Madras will concur in the views of the Government of India and modify the orders that have given rise to this communication accordingly.

Order—dated 31st October 1884, No. 2681 W., Public Works.

The Government accept the views expressed in the foregoing letter from the Government of India, and direct the Secretary, Code Committee, to draft the requisite standing order introducing the suggested modification of form No. M 49, and of the method of entering minor works in the schedule of receipts and expenditure.

2. The following letter will be addressed to the Government of India:—

(Here enter No. 2682 W., dated 31st October 1884.)

(True Extract.)

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

To the Examiner, Public Works Accounts, with one enclosure.

Exd. E. Fernandez.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of (1884) Madras.

PUBLIC WORKS.

Dated October, 31st.

Recd, *Encl.*

G.O., 31st Oct. 1884, No. 2681 W.

OCTOBER.

Account Form M 49

Passing orders on letter from the Government of India regarding the proposed modifications to —.

GENERAL.
ACCOUNT.

Govt. of (1884) Madras.

PUBLIC WORKS.

Dated October, 31st.

Recd, *Encl.*

G.O., 31st Oct. 1884, No. 2681 W.

OCTOBER.

Account Form M 49

Passing orders on letter from the Government of India regarding the proposed modifications to —.

B. No. 2650 W Dd 7/11/85

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

Sd/ J.S.S
4/11/85

Suptg Engrs I, III, IV, V, VI & I.M.s
S of W in Ch II circle
Exr P.W. Accts
C.E. for Irrir
Cong architect

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
ACCOUNT.
General.

To

No. 264 A.G.
Dated Simla, October 13, 1885.
Received

B. No. 2650 W Dd 7/11/85

DIVISIONAL ACCOUNTS AND RETURNS.

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

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

With order

No. 264 A.G.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

Simla, October 13, 1885.

Divisional Accounts and Returns.

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

Read the following:—

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Should the requirements of his works, however, render the presence of the Executive Engineer at his head-quarters when the accounts are due for despatch, a matter of inconvenience, the accounts may be forwarded by the Accountant signed by him "By Order." It is essential that the Audit Note should always be signed by the Executive Engineer. If the Executive Engineer is not at his head-quarters when the accounts are despatched, the Audit Note must be sent to Examiner through Executive Engineer, and a note made to that effect in the list of accounts despatched by the Accountant.

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

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

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

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

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

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

Form A.

Enclosure to P. W. D. No. 264 A. G. of 13th October 1885.

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

[Here enter list of documents examined.]

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

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

Dated . Executive Engineer.

---

* It is imperative that the following should be signed by Executive Engineer at some time during the month:—

- All Divisional or Sub-Divisional Receipts and Issues of Stock.
- All day-books.
- Each "Work" in the registers of works and manufacture.
- Schedules of all suspense accounts.
- Return of buildings available for rent.
- Cash Account Current.
- Stock Account Current.
- Extract from Contractors' Ledger.
- Statement of Refunds.

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

Enclosure to A. G.'s, P. W. Dept., letter No. 94 R. of 1886.

AUDIT OF VOUCHERS OF PAYMENTS CHARGED IN EXECUTIVE ENGINEERS' ACCOUNTS.

The following points should be noticed :—

In the case of vouchers generally—

(1).—That the voucher is in a recognised form, or if not, that no certificate or note required by the form applicable to the class of charge has been omitted.

(2).—That each voucher is the original.

(3).—That it is for a current and specific claim, and that the period to which the payment relates, is clearly shown upon the voucher.

(4).—That it is signed by the responsible officer or officers in all necessary places. A signature by a stamp should not be accepted.

(5).—That it is properly filled up and headed.

(6).—That it bears the order of the executive engineer to pay a sum specified in words and by cash or by cheque, and the initials of the accountant. Payments of over Rs. 10 in cash and not by cheque should be noted as requiring explanation.

(7).—That the number and date of the cheque is written upon the voucher.

(8).—That the nature of the charge is one which is rightly made against Government and against the work or service to which debited.

(9).—That the outlay is fully detailed, and that quantities are always given of work done and of materials supplied.

(10).—That the details work up to the totals, and that all arithmetical calculations are correct.

(11).—That the total of each bill, as well as of the amount paid, is expressed in words as well as in figures.

(12).—That no erasure or alteration of figures is made in the voucher; when corrections are necessary, they should be made in red ink, leaving the original figures legible after being crossed out.

(13).—That all corrections are attested by both the payee and the drawer of the bill.

(14).—That the voucher bears a formal receipt of the person in whose favour the bill is drawn, and is duly stamped if the amount exceed Rs. 20; and that the sum acknowledged is written in words as well as in figures.

(15).—That the signature of the payee is witnessed when made by a seal or by a mark, and also in all cases, even when he signs his name, when he is not well known and is paid in cash.

(16).—That each voucher is cancelled in some efficient way, and that receipt stamps are punched.

(17).—That the signatures of all the partners in a contract as recorded in the contract deed are upon the receipt, except in the case of well-known firms.

(18).—That the receipt is for the full amount when a bill is satisfied partly by cash and partly by stores supplied.

In connection with final payments—

(19).—That the form on yellow paper is used; and that in the case of native contractors the bi-lingual edition of this form is used.

(20).—That the payees have added in their own language words to the effect that the payment is in full of all demands.

In the case of bills for purchases—

(21).—That the orders as to purchase of articles of English and Indian manufacture have been observed, *vide* Public Works Code, Volume I, Appendix K.

(22).—That the receipt of the stores in good order is signed for by the responsible officer.

(23).—That the rates bear evidence of having been checked and approved by the executive engineer. The rates should be checked, as far as possible, by previous purchases or other information.

PW 2797/H

In the case of contract certificates—

(24).—That the number of last certificate granted and the month is noted. The last certificate should be traced out, and compared with contractors' ledger.

(25).—That the name of the work is correctly given, according to the sanctioned estimate.

(26).—That the figures relating to the last, in the present certificate, have been correctly brought forward.

(27).—That all alterations in quantities have been initialled by the officer making them, as well as by the executive engineer and sub-divisional officer if made in a sub-division.

(28).—That the rates on the certificate agree with the contract rates, or, if they have been increased, that the increase has been sanctioned by competent authority.

In the case of muster rolls or pay sheets of labourers—

(29).—That the vouchers show the names of men employed, their fathers' names, their trades or occupations, the number of days worked, rate of daily wages, the amount earned and paid, fines, if any, the works on which the men were employed, and the unpaid items.

(30).—That each muster roll is signed by the officer in charge of the work, bears a written order of the executive or assistant engineer or an upper subordinate in charge of a sub-division to pay the workmen, has been paid by the cashier or some officer different from the officer who drew the roll, unless he be a gazetted officer; and that the payments are certified by the officer in charge of the work as having been made in his presence to the men entitled to the money.

G. I. C. P. O.—No. 208 A. G., P. W. D.—29-12-85.—470.

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

No. 52

From

The Examiner,
Public Works Accounts,
Madras.

To

The Chief Engineer,
Public Works Department.

Madras, 8th April 1886

Sir,

I have the honor to forward in original, for favor of return when disposed of, letters Nos. 45 of 9th. and 51 (with 6 enclosures) of 24th. March 1886 from the Executive Engineer South Arcot Division.

2. The remarks and signature of the Executive Engineer are necessary under the portion of the forms "Remarks by the Executive Engineer" in token that he is satisfied with the work performed, and the charge therefor. The Executive Engineer declines to sign, and I request the favor of your orders so that vouchers in support of the Accounts may be made regular and in accordance with the requirements of the enclosure to the Accountant General's (P. W. Department) letter No. 94 R. of 29th. January 1886, copy of which I beg to enclose with special reference to paras 4 and 23.

I have the honor to be,
Sir,
Your Most Obedient Servant.

Examiner P. W. Accounts.

Encs: Cp.

B. No 2650 W. 7-11-85.

PWh 27

(12)

From,

The Examiner P. W. Accounts,

Madras.

To,

The Chief Engineer,

P. W. Department.

No. 5 W

Dated 8th April 1886.

Recd. 9 —

Dw

For orders.

D.B.

9/4/86

Enclos. 9.

Forwards for orders of Govt. letters from the Executive Engineer South Arcot Divn. regarding his declining to sign certain vouchers.

C. 12.4.86 R. 16.4.86

I think there can be no doubt that the Executive Engineer South Arcot is wrong in refusing to sign the vouchers.

Para 4 of the enclosure to the Accountant General's letter No 94 R d/29th January 1886 says that a voucher should be signed by the responsible Officer or Officers and in this case both the Sub Divisional Officer and Executive Engineer are responsible.

Again para 23 of the above quoted enclosure is to the effect that the rates should bear evidence of having been checked by the Executive Engineer and unless the form is signed by him it is impossible for the Examiner to know whether he has even looked at it—

10/4/86

(12)

Note by D.W.

E 12.4.86 R 16.4.86

No. 1005 W

B

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 17 April 1886

READ the following

Letter from the Examiner P.W. Accts. Madras. A.E. No. 5 W d/ 8th April 1886

The Government are of opinion that the Executive Engineer, South Arcot division, is not justified in refusing to sign the vouchers submitted by the Examiner. Para 4 of the enclosure to the Accountant General's letter No. 94. R. of 29th January 1886 directs that a voucher should be signed by the responsible Officer or Officers, and in this case both the Subdivisional Officer and the Executive Engineer are responsible.

2. Again, para 23 of the above quoted enclosure states

(12)

Note by D.W.

E. 12.4.86 R. 16.4.86

No. 1005 W

B/

PUBLIC WORKS DEPARTMENT.

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UNDER date the 17 April 1886

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Letter from the Examiner P.W. Accts. Madras.	A.E. No. 5 W d/ 8th April 1886

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2. Again, para 23 of the above quoted enclosure

states that the rates should bear evidence of having been checked and approved by the Executive Engineer, and unless the form is signed by him it is impossible for the Examiner to know whether he had even ~~looked at~~ seen it.

3. The vouchers will accordingly be forwarded to the Executive Engineer, who will sign and return them to the Examiner P. W. Accounts.

12/4/86

14.4.86

O.S. 22/4.
G. 12.4.86

19/4

21/4

F.B.
17/4/6

No. 1005 W. d/ 17 April 1886

17/4/86

Supg Engr. V Circle
with 6 enclosures

Examiner P.W. Accounts
with 2 original letters

COPY OF LETTER FROM THE EXAMINER P.W.ACCOUNTS, MADRAS, TO THE EXECUTIVE ENGINEER SOUTH ARCOT DIVISION, NO.7 S.E.5 DATED 3RD APRIL 1886.

IN ACKNOWLEDGING RECEIPT OF CERTIFICATES OF EXAMINATION OF ACCOUNTS FOR JANUARY AND FEBRUARY 1886, I HAVE THE HONOR TO STATE THAT IN REFERRING TO FORM NO.M 64 (LIST OF ACCOUNTS AND VOUCHERS) YOU OMIT TO MENTION THAT YOU HAVE EXAMINED AND SIGNED THE DOCUMENTS NOTED IN THE MARGIN, WHICH ARE ALSO ENUMERATED IN FORM A. PRINTED WITH G.O. NO.2650 W. DATED 7TH NOVEMBER 1885, I THEREFORE REQUEST THAT THE EXAMINATION AND SIGNING OF THESE DOCUMENTS MAY NOT BE LOST SIGHT OF HEREAFTER AND THAT ALL THE DOCUMENTS EXAMINED BY YOU MAY BE DETAILED IN FUTURE CERTIFICATES.

- DIVISIONAL AND SUB-DIVISIONAL RECEIPTS AND ISSUES OF STOCK.
- DAY BOOK OR WORK ABSTRACTS.
- EACH WORK IN THE REGISTER OF WORKS AND MANUFACTURE.

(TRUE COPY.)

G. E. Patton

SUPT. CORRESPONDENCE BRANCH.

E.P. 13/4. 13/4

G. 16.4.86

P.W. Enl/2911/86

5th
Endorsement No. 23 S.E. 3rd
dated 13th April 1886.

Forwarded in original (to be kindly returned) with copy of this Office No. 7 S.E. 5th dated 3rd April 1886, to the Chief Engineer Pub. Works Department for favor of orders, with reference to the foot note on Form A prescribed by G.O. No. 2450 W of 7th November 1885.

Examiner
Pub. Works Accounts
Madras

Encs: 2.

G.P.
13/4

A.W.C.
13/4

P.W.C. No. 2911. ✓

(3)

Recd: 14/4/86.

Encs 2.

To Dir.
For orders.

C. C. 16.4.86 R. 21.4.86

---

(3)

A. No. 2650 W. 7-11.83.

Note.

The Executive Engineer South Arcot is wrong and this is the second time that he has caused a reference from the Examiner owing to his refusal to sign forms which it is his duty to sign. In this case he refuses to enter the Work Register in form A. as one of the documents that he has examined. If Mr. Larminie had ~~seen~~ read the foot note to form A carefully he would have seen that it is imperative that each work in the Register of Works should be signed by the Executive Engineer.

The

C. 16.4.86 R. 21.4.86

The Register of Works is one of the most important records in an Executive Engineer's Office and should be carefully examined by him on every possible ~~occasion~~ opportunity.

15/4/86

No. 1044 W

Public Works Department

B / Proceedings of the Madras Government

22nd April 1881

Read the following

Letter from the Executive Engineer, South Arcot Division	(H. E. No. 58 d/ 9th April 1886)
Endorsement by the Examiner P. W. Accounts	(H. E. No 23 S. E. 5th d/ 13th April 1886)

The view taken by the Executive Engineer, South Arcot Division, is clearly incorrect; ~~and~~ this ~~is~~ being the second occasion, within a short time, that his refusal to sign forms, The Register of Works is one of the most important records in an Executive Engineer's Office and should be carefully examined by him on every possible ~~occasion~~ opportunity.

15/4/86

No. 1044 W

Public Works Department

B / Proceedings of the Madras Government

22nd April 1881

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Letter from the Executive Engineer South Arcot Division } (H. E. No 58 d/ 9th April 1886)

Endorsement by the Examiner P. W. Accounts } (H. E. No 23 S. E. 5th d/ 13th April 1886)

The view taken by the Executive Engineer, South Arcot Division, is clearly incorrect; ~~and~~ this ~~is~~ being the second occasion, within a short time, that

refusal to s

which it is his duty to sign, has necessitated a reference to Government.

2. In this case, Mr Larminie refuses to enter the Work Register in form A, as one of the documents examined by him. If Mr Larminie had read the foot note to form A, carefully he would have seen that it is imperative that each work in the Register of Works should be signed by the ecutive Engineer ~~the~~ time during the month. The

Vide G.O. No 2650 Wd/7-11-85

Register is one of the most important records in an Executive Engineer's office, and should be carefully examined by him at every possible opportunity.

3. The Government trust that there will be no necessity for future similar references. Those already made ~~have~~ give ~~the Government~~ the impression that the Executive Engineer is inclined to ~~be~~ obstructi ~~instead of endeavouring~~ rather than

to facilitate public business.

16/4/86

19.4

Despd
22/4/86

2050 W 7.11.85
1005 W 17/4/86

O.S. 49/4.
C. 16.4.86

Esu 28/4 Jdz 30/4

R. 21.4.86

(3)

No. 1044 Wd/ 22d April 1886

28.4

S.E. V Circle
Esc: P.W. accts: with
one enclo:

22/4/86

Entered in Receipt Register

No. 209.

South Arcot Division,
Executive Engineer's Office
Camp Cuddalore 14th May 1886.

From

The Executive Engineer
South Arcot Division.

To

The Superintending Engineer
5th Circle.

Sir

With reference to para 3 of G. O. No. 1044 W of 22d April 1886 (forwarded with your endorsement No. 374 of 27th April 1886) I have the honor to state that Mr. Larminie regrets that such an impression should have been conveyed, his sole object, for which he went to considerable trouble, in endeavouring to place the matter in a clear light, was, not to obstruct but to facilitate Public business, by some reduction of routine.

2. Under Code para 306. some freedom of expression of opinion, would seem to be allowable to

Executive

to facilitate public —
business.

Lmr
16/4/86

19.4.86

Despd
22/4/86

2050 W 7.11.85
1005 W 17/4/86

(3)

No. 1044 W d/ 22d April 1886

28.4

S.E. V Circle ✓

Esc: P.W. accts: with one enclo:

Dew
22/4/86

Entered in Receipt Register

O.S.S. 49/4.
C. 16.4.86

R. 21.4.86

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The Executive Engineer
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With reference to para 3 of G.O. No. 1044 W of 22d April 1886 (forwarded with your endorsement No. 374 of 27th April 1886) I have the honor to state that Mr Larminie regrets that such an impression should have been conveyed, his sole object, for which he went to considerable trouble in endeavouring to place the matter in a clear light, was, *not to obstruct* but to *facilitate* Public business, by some reduction of routine.

2. Under Code para 306 some freedom of expression of opinion, would seem to be allowable to

Executive Engineers. Of course opinions may sometimes be considered erroneous, but when, though recorded in good faith, such expressions only draw forth, as in the present instance, censure undeserved as far as the instruction went; the result will be that, Executive Officers will be extremely chary of expressing any opinion, which practical experience might lead them to form, at variance with hard and fast rule.

Mr Larminie requests me to ask you to forward this explanation, should you see no objection, with reference to para 3 of the order referred to

I have &c.

(Sd) H. W. Ashpitel
Assistant Engineer in charge
of South Arcot Division

No

C-16.4.86 R-21.4.86

No. 960

Forwarded to the Chief Engineer, P.W.D. in reference to para 3 G. O. No. 1044 W dated 22d April 1886 at Mr Larminie's request.

W H Hutton
Coll. R.E.

7th June 1886.

Superintg Engr
5th Circle

B. No 1044 W 22.4.86
" 2650 W 7.11.85
" 1005 W 17.4.86

M.C. 4433

No 960

(11)

From

The Superint'g Engineer
5 Circle

To

The Chief Engineer
P.W. Deptt.

Dated 9th
Recd 10th June 1886

Censure

Forwards copy of Mr Larminie's letter forwarding ~~explanation~~ Re-garding ___ passed by Government.

It is to be regretted that Mr Ashpitel should have thought fit to have written officially explaining the conduct of his Superior Officer. This is all the more to be regretted as he evidently wrote without any knowledge of the facts of the case.

Mr Larminie first refused to sign vouchers in an authorised form, this was referred to the Chief Engineer by C and it was decided that the views taken by Mr Larminie were incorrect. Very shortly afterwards the Ex. Engineer refusing to sign another authorised form and the matter had again to be referred to the Chief Engineer and it was decided that Mr Larminie was again in error and it was stated to this Officer that he apparently wished to obstruct work than facilitate public busineſs, and there can be no doubt that this appeared to be the case.

Para 306 Code allows Ex. Engineers some expression of opinion and the Chief Engineer is at all times glad to receive any suggestions from officers that will tend to simplify or reduce work and such suggestions always receive full consideration: but the method adopted by Mr. Lammie of refusing to sign authorised documents is certainly not what is contemplated in the Code. It is the duty of the Ex. Engr. to sign such forms till such time as there is a G.O. stating

stating that it is unneceſsary to do so, at the same time it is quite open to an Ex. Engr. to lay before Govt. through the proper channel that the signing of such documents is unneceſsary and suggesting any alterations. but the procedure adopted by Mr. Lammie which causes waste of time and useleſs correspondence cannot be permitted.

15/6/86.

I concur in the foregoing remarks.

17.6.86

(11)

Note by Dr.

W

O. 15. 6. 86 R. 10. 7. 86

Note for Secretary

Mr Larminies lette
is very improper an
he should be censu
but it seems to me th
his locum tenens M
Ashpitel had no optio
but to forward Mr L
so called explanatio
And that he was hard
at liberty to vary its term
I don't think it can be said
that Mr Ashpitel "explained
officially the conduct of his
superior officer" - his read
Mr L's letter he was merely
the channel of communi-
cation

H. S.

3/7.

PUBLIC WORKS DEPARTMENT.

HE MADRAS GOVERNMENT.

UNDER date the

READ the following

(H.E. No 960 d/ June 7. 1886)

[The Government regret that Mr Ashpitel should have thought fit to explain officially the conduct of his superior officer, more especially as he appears not to understand correctly the facts of the case.]

0.15-6.86 R.10.7.86

B/Circ

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the

READ the following

Letter from the S. E. V Circle (H.E. No 960 d/ June 7. 1886)

Superseded

With the paper above recorded, Mr Ashpitel, Asst Engr temporarily in charge of the S. Arcot division, submits the purport of a reply from Mr Larminie, to G.O. No 1024 W d/ 22 April 1886 -

The Government regret that Mr Ashpitel should have thought fit to explain officially the conduct of his superior officer, more especially as he appears not to understand correctly the facts of the case.

by Mr Larminie
of declining to sign
authorised documents
is certainly not what is
contemplated by paragraph
306 of the P.W. Code.
It is the duty of Executive
Engineers to sign such
documents until the Govt
decide that it is unnecessary
to do so. At the same
time it is open to Executive
Engineers to lay before
the Govt, through the
proper channel, any
suggestions which they
may wish to submit.

O. 15-6-86 Cr. 10-1/86

S. E. V Circle.

with a view to reduce
scriptory labour; but
the method adopted
by Mr Larminie,
which causes waste of
time and unnecessary
correspondence, cannot
be permitted.

23-6-86

The Hon. H.G. Sullivan
C.S.I.

SECRETARY TO GOVT. P.W. DEPARTMENT MADRAS
5 JUL 86

Modify draft in accordance with Mr Sullivan's remarks
M.
5.7.86

Ord. 84/6. Cir 23/6 rets 5/7.

No. 1743 W.

B/
one

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 10th July 1886.

READ the following

Letter from the S.E., V Circle No. 960 d/7 June 86).

With the paper above recorded, Mr. Ashpitel, Assistant Engineer, temporarily in charge of the South Arcot division, submits the purport of a reply from Mr Larminie to G.O. No. 1024 W, dated 22nd April 1886.

M

2 Mr Larminie refused to sign vouchers in an authorised form, and it was decided, in G.O. No. 1005 dated 17th April 1886, that his views on the subject were incorrect. Shortly afterwards

he again refused to sign an authorised form, involving a second reference to Government; and in G.O. No. 1024 W, d/ 22d April 1886, it was decided that he was again in error, and it was remarked that his procedure gave the impression that he was inclined to obstruct rather than facilitate public business. Mr Larminie now expresses regret that such an impression should have been formed, representing that his object was not to obstruct, but to facilitate public business by reduction of routine, and he quotes para 306 of the P.W. Code in support of his action.

3 The Govt: are at all times glad to receive from Officers any suggestions which may tend to simplify or reduce work, and such suggestions always receive full consideration; but the method adopted by Mr Larminie of declining to sign authorised documents is certainly not what is contemplated by paragraph 306 of the P.W. Code. It is the duty of Executive Engineers to sign such documents until the Government decide that it is unnecessary to do so. At the same time it is open to Executive Engineers to lay before the Government, through the proper channel, any suggestions which they may wish to

submit with a view to reduce scriptory labour; but the method adopted by Mr. Larminie, which causes waste of time and unnecessary correspondence, cannot be permitted.

W.S.
7.7.86

Cu

13/7

Ays. 84/6. Cu 7/7

The Hon A. G. Sullivan
C.S.I

8 JUL 86
DEPARTMENT

B. No. 1743W. d/10th July 1886

E

W
10/7

To

The Supdg. Engr.
V Circle

18/7/86

Entd in R.R.

The Executive Engineer's explanation regarding Item 21 may be accepted, as it is presumed that the amount surrendered was greater than the liabilities incurred. The Executive Engineer explains also that the Contractor's bills were not presented for payment till 6th May 1886.

Item 39 - C complains that the Executive Engineer has signed Contract Certificates for final payments without making any remarks; the Executive Engineer explains that as he did not measure the work which had already been measured by the Asst: Engineer he did not think it necessary to make any remarks.

In my opinion it is not necessary for an Executive Engineer to re-measure work already measured by an Asst: Engineer on whom he can depend though submit with a view to reduce scriptory labour; but the method adopted by Mr. Larminie, which causes waste of time and unnecessary correspondence, cannot be permitted.

W.S.
7-7-86

~~The Hon. E. Sullivan~~

~~Cpd~~

8 JUL 86
DEPARTMENT

B. No. 1743 W. d/ 10th July 1886

W
10/7

To
The Supg. Engr.
V Circle

Cn

S.d. 16 [illegible] 13/7
[illegible] 20/7

O.L.S. 84/6. Cir 7/7.

Entd in RR 10/7
18/7/86

The Executive Engineer's explanation regarding Item 21 may be accepted, as it is presumed that the amount surrendered was greater than the liabilities incurred. The Executive Engineer explains also that the Contractor's bills were not presented for payment till 6th May 1886.

Item 39 - C. complains that the Executive Engineer has signed Contract Certificates for final payments without making any remarks; the Executive Engineer explains that as he did not measure the work which had already been measured by the Asst: Engineer he did not think it necessary to make any remarks.

In my opinion it is not necessary for an Executive Engineer to re-measure work already measured by an Asst: Engineer on whom he can depend, though in the case of final bills for important works it would be well if the Executive Engineer were to check measure the work.

The Signature of the Executive Engineer to the Certificates of Course means that he was satisfied that they were correct, and I do not think it was neceſsary for him to make remarks.

23/8/86

8

4

Note by Dir

For W's orders

I concur in this. The Examiner should regard the E E's signature to a document as implying that he considered it correct.

W
25-8-86

SAW

W

Off. 125/8.
Resubmitted D.C. 27-8-86 R. 1-9-86
C. 23-8-86. R. 27-8-86

Endorsement No. 255 S. E^s dated 14th August 1886.

Forwarded to the Chief Engineer, P. W. Department, for orders. Extracts from the Audit Notes are also forwarded.

Item 21. Aſsuming that the amount surrendered was greater than the liabilities incurred to contractors for 1885-86 justified, the Executive Engineer gives no explanation why, when funds were available on 1st April 1886, contractors were not paid before the first week in May.

Item 39. Some Contract Certificates are forwarded for inspection and return. It will be noticed that they are for final payments, and that the "Remarks by the Executive Engineer" are blank so that his signature to a blank means nothing. Whether or not it is necessary for an Executive Engineer to check measurements made by an Assistant Engineer is not for this Office to decide, but if not necessary during progress of work it seems necessary before final payment is made to a contractor. In either case it is necessary for the Executive Engineer to acknowledge in writing that the payments made are so far as he is aware in order, or that they are made on the responsibility of the Sub Divisional Officer with his Executive Engineer's approval, instead of putting his signature to no statement at all. Reference is also requested to my No. 5 W dated 8th April 1886.

D. C. Guinney

Examiner P.W. Accounts
Madras.

B. No 1743 W. 10-7-86
" 1044 W. 22-4-86
" 1005 W. 17-4-86
" 2650 W. 7-11-85

14/8

Enq: 15

14/8

Resubmitted 27-8-86
Ce. 23-8-86 R. 27-8-86
Resubmitted
Ce. 23-8-86 R. 27-8-86

P.W.C. No. 6351.

(1)

Enclos 15.

Recd: 16.8.86.

a.D.W.

It is proposed to keep this file for D.W. to note on.

F.B.
17.8.86

To D.W.

B

P.W. Department

Memo.

From the Examiner P.W. Accounts No. 255 S. E. 5th d/14th August/86.

In regard to item No. 21, the Executive Engi explanation may be accept-ed, ~~as~~ it being ~~is~~ presumed the amount surrendered was greater than the liabilities incurred. ~~and~~ It is reported that the contractors bills were not presented for pay-ment till 6th May 18

2. With reference to item No. 39, the Exam represents ~~complains~~ that ~~the~~ certain ~~majority of the~~ contract certificates received b

him bear ^the E.E.'s signature, without ~~no~~ remarks ~~by the Executive Engr. but only that officer's signature~~. The ~~Chief Engineer is~~ ^Govt are of opinion that the Examiner should regard the Executive Engineer's signature to a document as implying that he considered it correct.

27/8/86

30.8.86

To
The Ex: P.W. accts:
with 15 enclos: retd:
" S.E. V. C. for information

~~SW~~ / W

C 27.8.86 R. 1.9.86

No 171. S.E. I.

PUBLIC WORKS DEPARTMENT.

No. 2212W dated 4th September 1886

B/

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the

READ the following

From the Examiner P.W. Accts (A.E. No 255 S.E. 5th d/ Aug: 14. 1886)

In regard to item No. 21, the Executive Engineer's explanation may be accepted, it being presumed the amount surrendered was greater than the liabilities incurred. It is reported that the contractors bills were not presented for payment till 6th May 1886.

2. With reference to

item No. 39, the Examiner represents that certain contract certificates received by him bear the Executive Engineer's signature without remarks. The Govt are of opinion that the Examiner should regard the Executive Engineer's signature to a document as implying that he considered it correct.

30.8.86

gre
8/9.

B

No. 2212 W of 14th Septr 1886

D. Cas
4/9/86

To
The Ex P.W. Accts. with 15 enclosures
" S.E. I Circle for infn

In the circumstances C may be authorised to accept the vouchers in their present state as it would evidently be useless to have them signed by the present Div officer.

16/8/86

No. 171. S.E.I.

he Examiner,
Public Works Accounts,
Madras.

he Superintending Engineer
First circle

Madras 24th August 1886.

the honor to forward herewith
Vouchers as per list attached
to the accounts of the Ganjam
e Months of June, July and August
with replies to Audit Notes,
e only now being disposed of by
Engineer.
ill observe that these Vouchers have
signed nor initialled by a Gazetted
s it would be of little use to
nt officers in Ganjam to sign
thank you to obtain the orders of
to my accepting them in their present

I have &c &c
(Signed) D. C. Gardan
Examiner P.W. Accounts
Madras

Superintending Engineer 1st Circle

B

No. 2212 W of 4th Septr 1886

To
/
The E. P.W. Accts.
with 15 enclosures

" S.E. V Circle for infn

DC
4/9/86

D.W.

For orders whether C may be authorised to accept the vouchers as they are. In G.O. 2280 W. 8 10.9.86, C, was authorised to accept certain Ganjam Divn charges unsupported by vouchers.

HB
15.9.6.

No. 171. S.E. I.

he Examiner,
Public Works Accounts,
Madras.

he Superintending Engineer
First circle

Madras 24th August 1886.

the honor to forward herewith
Vouchers as per list attached
to the accounts of the Ganjam
he Months of June, July and August
with replies to Audit Notes,
re only now being disposed of by
Engineer.
ill observe that these Vouchers have
signed nor initialled by a Gazetted
s it would be of little use to
ent officers in Ganjam to sign
thank you to obtain the orders of
to my accepting them in their present

I have &c &c
(Signed) D. C. Gordon
Examiner P.W. Accoun
Madras

Superintending Engineer 1st Circle

7K

No. 171. S.E.I

From

The Examiner,
Public Works Accounts,
Madras

To

The Superintending Engineer
First circle

Madras 24th August 1886.

Sir.

I have the honor to forward herewith a batch of Vouchers as per list attached appertaining to the accounts of the Ganjam Division for the Months of June, July and August 1885 received with replies to Audit Notes, which latter are only now being disposed of by the Executive Engineer.

You will observe that these Vouchers have been neither signed nor initialled by a Gazetted officer, and as it would be of little use to ask the present officers in Ganjam to sign them, I will thank you to obtain the orders of Government to my accepting them in their present state.

I have &c &c

(Signed) D. C. Gardan
Examiner P. W. Accoun
Madras

(True copy)

Superintending Engineer 1st Circle

JK

Enclo: 1
P.W. 7158/8.

No. 453. G. A.

FROM,

THE SUPERINTENDING ENGINEER
FIRST CIRCLE.

ncls 2.
List Copy.
Copy of No 171 S.E
d 24-8-86 from
Examiner

2

TO,

THE Chief Engineer
P. W. Department

Dowlaishweram, 4th Sept. 1886.
Desp 9-9-86.

SIR,

ppertaining
the accounts
f the Ganjam Dn.

I have the honor herewith to forward copy of a letter No 171 S.E. 1st dated the 24th August 1886 together with a list of vouchers received from the Examiner P. W. Accounts & to request that under the circumstances therein stated, you will be so good as to obtain the sanction of Government to his accept-ing the vouchers named in the list in their present state.

I have the honor to be,
Sir,
your most obedient Sert

C. Tweedie
Supt. Engr. 1st Circle

JK

5·9·85. 2050 / 11·85
18·7·86. 1496 w 12·6·86.
w 22·4·86.
w 17·4·86.
50 w 7·11·85
280 w 10·9·86.
1626 w 25·6·86.
1490 w 12·6·86.
1259 w 18·5·86.
586 w 5·3·86.

B. No. 2448 W a/ 22-9-86.

B

In the peculiar circumstances of the case, the Examiner is authorised to accept the vouchers in their present state.

In the peculiar circumstances of the case, the Examiner is authorised to accept the vouchers in their present state.

16/9/86

18/9/86

E. I. C.

P.W. accts.
with list

E. I. C.
with list

23/9

1/10

2/10

From

The Supg Engineer.
First Circle

To

The Chief Engineer
P. W. Depart.

Dated 4 } September/86
Desp. 9 }

Recd: 15-9-86

P.W.C. No. 7158

No. 453 G.t.

Enclo 2.

683g

B. No. 2448 W a/ 22-9-86.

Vouchers of Ganjam Dn. for June, July and August/85 — Requests Sanction of Govt. to authorize the Examiner to accept the — in their present State.

~~D.W.~~
4

COPY OF LETTER FROM THE EXAMINER P.W.ACCOUNTS MADRAS,
TO THE SUPERINTENDING ENGINEER 3RD CIRCLE, NO.146 S.E.3
DATED 16TH NOVEMBER 1886.

IN RETURNING WITH FINAL REMARKS THE TRANSFER REPORT BETWEEN MESSRS WARD AND GARRETT, BELLARY DIVISION, WHICH I REQUEST YOU WILL KINDLY SEND TO THE EXECUTIVE ENGINEER, I HAVE THE HONOR TO DRAW YOUR ATTENTION TO THE FACT THAT THE CERTIFICATE ABOVE THE SIGNATURE OF THE RELIEVING OFFICER HAS BEEN SCORED OUT, AND I SHALL BE OBLIGED BY YOUR OBTAINING MR.GARRETT'S EXPLANATION FOR REFUSING TO GIVE THE PRESCRIBED CERTIFICATE.

(TRUE COPY.)

G.E. Statter
SUPT. CORRESPONDENCE BRANCH.

6/12

6/12

2.9.86. 2050

(COPY)

NO.I703.

FORWARDED TO THE EXAMINER P.W.ACCOUNTS FOR INFORMATION WITH REFERENCE TO HIS LETTER NO.I46 S.E.3 DATED 16TH NOVEMBER I886.

En: 1
P.W. 9551/86
6/12

(SIGNED) HENRY M.VIBART COL.R.E.

SUPG.ENGINEER'S OFFICE
BELLARY 27TH NOVEMBER I886.

SUPG.ENGINEER 3RD CIRCLE.

(TRUE COPIES.)

G.E. Batten
SUPT. CORRESPONDENCE BRANCH.

J.W.S.
6/12

Ex.d
6/12.

[C. No. 2.]

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

No. 146 W.

From

THE EXAMINER,
PUBLIC WORKS ACCOUNTS,
MADRAS.

To

The Secretary to Government,
Public Works Department.

Madras, 6 December 1886.

Sir,

I have the honor to forward herewith copies of correspondence noted in the margin for such action as the Government may deem necessary.

This Office No. I46 S.E. 3rd. dated I6th. November I886 to the Supg. Engineer 3rd. Circle.
Supg. Engineer's (3rd. Circle) endorsement No. I703 dated 27th. November I886 on Executive Engineer's (Bellary Division) No. I932 dated I8th. November I886.

Relieving Officers have not heretofore as a rule experienced any difficulty in carrying out transfers in accordance with the regulations; and it is not left optional with them to observe or not to observe the rules.

2. The late case of the transfer report in the Ganjam Division shows how necessary it is that Executive Engineers should be aware that what they are signing is accurate, although the replies may have been filled in by the Accountant.

I have the honor to be,
Sir,
Your Most Obedient Servant.

J.C. Gordon
Examiner P. W. Accounts.

Ad 6/12.

2448 vv 22.9.86.
2212 vv 4.9.86.
1743 vv 10.7.86.
1044 vv 22.4.86.
1005 vv 17.4.86.
1050 vv 7.11.85.

B

1) Com^d. to the Supg Engr. III Circle, who will inform Mr. Garrett that it is not allowable for an officer to alter an authorised form of the department.

2) If an officer is unable to verify the information upon which a reply is based, he should note the fact in the column of "Replies by Relieving Officer" and if necessary forward an explanatory letter to the S. E.

9/12/86

8.12.86

Supg Engr. III C. & Dd. c/fr
Exr. P. W. acctd. &c.
Desp. 10.12.86. 13/12

P.W.C. No. 95515

From,

The Examiner P. W. Accounts,

Madras.

To,

The Secretary to Government

P. W. Department.

SECRETARIAT P. W. DEPARTMENT
6 DEC 86

No. 146 W

Dated 6 December 1886.

Recd. 7

Enclos. 2

Executive Engineer's explanation for refusing to sign the certificate at foot of Transfer Report. Forwarding for orders----

Witterden

4th October 1886, No. 2591 W., Public Works.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following letter from D. C. GORDON, Esq., Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 30th September 1886, No. 99 W. :—

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

2. The report is satisfactory, but the points noted for amendment should have the attention of the Executive Engineer and of the accountant. It is the business of the accountant to see that all expenditure entered in the cash-book is properly allocated. The number of petty imprests should be reduced.

3. The Executive Engineer's attention is required to the remarks in paragraph 6, and he should take action in regard to paragraph 7.

Enclosure.

Notes of inspection by F. G. HEAVEN, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, North Arcot division, on the 25th and 26th September 1886.

H. E. Clerk, Esq., Executive Engineer, 4th grade (temporary), has been in charge of the division since 27th July 1886; the accountant is A. Yuvarangam Naidu. The last inspection by an Accounts officer was in April 1886 (see G.O., No. 1006 W., dated 17th April 1886).

2. The Executive Engineer is the only disburser, and draws on six treasuries in the district; the sub-divisions are Ranipet, in charge of Lieutenant West, Assistant Engineer, and Arni, Narainaswamy Mudaliar, Sub-Engineer. The pass-book is received twice a-month, the Huzur treasury being at Chittoor; the cheque-books are kept in the Executive Engineer's custody; the initial letter of the treasury should be entered on foil and counterfoil of each cheque, and the certificate inside the cover signed before the books are taken into use. The drawing account balance at end of August was correct.

3. The cash-book is kept by the head clerk, and initialled by the accountant since May; it is not quite satisfactory, as the column "head in cash abstract book" is often left blank and sometimes filled up only in pencil. A payment of revenue on "Murray's garden" at Ranipet was noticed; the payment was made under orders of the Superintending Engineer, but it appears doubtful whether it should have been claimed.

4. There are eight small imprests of Rs. 20 each, chiefly used for payments of office contingencies; one of Rs. 100, with V. R. Kuppuswamy Aiyangar, supervisor, who has some daily labor on Kávéripák tank, and one of Rs. 10 with the head clerk: a proper account of the last has not hitherto been kept, but it will now be commenced: the other imprest accounts are in order.

5. Budget registers are fairly neat, but are not totalled monthly for the preparation of the return of grants; the estimate of revenue in the latter is left blank, but might be filled up on the best data available. No register of liabilities is maintained.

6. Work accounts are quite satisfactory: most of the work is done by contract, and work abstracts are necessary for few works: when two contractors are employed on one work the quantity and value of the work done by each on each sub-head should be entered in the work abstract, and the total thus obtained carried to the work register. To save the preparation of work abstracts it has been customary to entrust the payment of departmental maistries to contractors: the Executive Engineer agrees that this system is unsatisfactory, and that in future the maistries shall

be paid from the divisional office on pay lists submitted at the end of each month : with reference to this subject, Code paragraph 1090, as modified by standing order No. 146 of 1885, should be borne in mind.

Measurement sheets support all contract bills, and appear to be duly checked in divisional office ; duplicate bills filed in divisional office agree with originals sent to central office : the contractors should not themselves sign the receipts in the duplicate bills ; if these are signed without being stamped they become liable to penalties under the Stamp Act. In the case of repairs to Kávéripák tank no ten-day reports of labor employed are sent to the divisional office : part I of abstract is posted from nominal muster rolls, usually paid a month after labor is employed. Karam tank, closing breach and repairing bund : a measurement was made by overseer on 23rd June 1886, and checked by sub-divisional officer on 27th idem, but payment, on sub-divisional officer's measurements, was deferred till 22nd July 1886. Only one recent measurement book was filed in the divisional office : but the Executive Engineer states that he inspects these books when on tour, and that they are usually neatly kept, and measurements for which bills have been submitted cancelled.

7. The register of buildings is under revision : it contains a building known as "apothecary's quarters" at Palmanér, said to be occupied by "medical officer ;" but the apothecary there states that he rents his quarters from the Local Fund Board, and claims compensation ; the matter is under reference with the Superintending Engineer.

8. Service books are as a rule well kept, and have all been re-attested within five years ; a few recent entries are unsigned.

9. The postage label register is not quite satisfactory. In some cases the number of stamps of a particular value is shown as *minus* ; and the balance actually in hand did not agree with the register in detail, though the aggregate value is nearly correct. Requisitions are initialled by the head clerk, not by the accountant, and the former is supposed to check the register occasionally.

10. Other accounts and books call for no special remark : the accounts work of the office is light, and the accountant has sufficient assistance.

ORDER—dated 4th October 1886, No. 2591 W., Public Works.

Communicated to the Superintending Engineer, V Circle, for the information and guidance of the Executive Engineer, North Arcot division, whose attention will be specially directed to paragraphs 6 and 7 of the Deputy Examiner's notes of inspection.

(True Extract.)

(Signed) J. O. HASTED, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, V Circle.
„ Examiner, Public Works Accounts.

Exd E. Fernandez.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1886} Madras.

PUBLIC WORKS.

Dated October, 4th.

Recd. *Encl.*

G.O., 4th Oct. 1886, No. 2591 W.

OCTOBER.

Inspection Notes

The — on the North Arcot division office, submitted by the Examiner, Public Works Accounts, communicated to Superintending Engineer, V Circle, with remarks.

25th October 1886, No. 2819 W., Public Works.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following letter from D. C. GORDON, Esq., Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 22nd October 1886, No. 112 W.:—

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

2. In regard to paragraphs 5 and 7, the accountant must himself check all cash accounts and vouchers thereto, and see that allocation of expenditure is correct. It is further his business to check, initial, and enface for Executive Engineer's orders to pay all vouchers paid at the divisional office, and to effectually deface all receipt stamps immediately payments are made. He should also check the cash and stock accounts current with abstract books and watch the accounts of miscellaneous advances, bringing to notice all delays in recoveries or adjustments for the Executive Engineer's orders. With reference to paragraphs 13 and 14, the delay in posting work abstracts means delay in compilation of the monthly accounts. The submission of the ten-day reports should be punctual and wholly independent of the muster roll. The latter is the account of labor earned, whether paid or not paid, while the former allocates the labor earned to sub-heads of works, and thus enables the work abstract to be posted during, instead of at the end of, the month. The accounts of works are not only incomplete but misleading if the liabilities incurred are omitted and only payments made entered. The accountant's attention is also necessary to code rules, paragraphs 2236 and 2256, which must be strictly followed in future, paragraphs 17 *et seq.*

3. The delays in payment for work done, paragraphs 15 and 18, are brought to Superintending Engineer's notice, and his attention is invited to paragraphs 24 to 26, 28 and 34. The deferment of charging to the main work the full proportion of outturn must vitiate rates and cost of sub-heads concerned, and render comparison with estimate deceptive.

4. The Executive Engineer's attention is necessary to paragraphs 31, 33 and 35.

5. I do not consider the state of the office satisfactory. In July 1884, things were better than they were in February 1886, and better then than now, for though there is nothing very wrong, there is evidence of want of care and lack of smartness in the way accounts work is conducted that, unchecked, must impair the office. The Executive Engineer's special interest is therefore most requisite to all the points taken up in the present report.

ENCLOSURE.

NOTES of inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Sangam Project division, on the 7th to 9th October 1886.

This office was last inspected by an Accounts officer on the 1st and 2nd February 1886 (*vide* papers with G.O., No. 432 W., of 22nd February 1886). Mr. Allan Malet, the Executive Engineer, and P. Hanumaji Rao, the accountant, were present.

2. The sub-divisional arrangements remain the same as last reported. There is only one imprest-holder at present, namely, a clerk who resides at Moothikur, on the canal, for the forwarding of stores, whose imprest is Rs. 60. This native clerk gives no security under code paragraph 949, but he undoubtedly should.

3. The balance of the Executive Engineer's drawing account on the 31st August 1886 was proved correct.

4. The cash account of the sub-divisional officer at Kanigiri comes up to the Executive Engineer three times a-month and is received with fair punctuality and generally in good order; that of the Deputy Collector at Nellore comes up once a-month and is generally attended by vouchers. The Deputy Collector has a separate treasury pass-book, and this is never received in the Executive Engineer's office, but should be once a-month.

5. The cash accounts and the imprest account are checked by a clerk, P. Setu Rao, who also passes vouchers of the divisional office for Executive Engineer's orders; he also prepares :—

The cash account current.
The stock account current.
The stock abstract book.
Work vouchers, as regards works.
Deposits schedule.
Transfers schedule.
Miscellaneous advances schedule.
Provincial schedule expenditure.
One of the two registers of works.
The monthly abstract of stock transactions.

6. The work abstracts, work vouchers as regards manufacture accounts, and the other register of works, are prepared by another clerk, K. Venkata Ratnam Puntulu.

7. The accountant has been told more than once at previous inspections that it is his particular business to check all cash accounts and vouchers.

8. The heavy cash payments of the divisional and sub-divisional offices, noted in previous reports, continue, and make it especially imperative that the accountant should give his personal attention to auditing such expenditure.

9. The monthly cash payments by the Executive Engineer and by the sub-divisional officer since January 1886 have averaged Rs. 11,425 and Rs. 3,540, respectively, the total expenditure of the division averaging Rs. 32,289.

10. The Executive Engineer states that the locality of the office (which was moved to Nellore in May last) affects the question of cash payments very little, the payees being still at so great a distance from any treasury as to make payments to them by cheque very unacceptable, poor as they generally are in these parts. This is somewhat borne out by similar report from the Executive Engineer, Nellore division.

11. The work respecting cash accounts done by P. Setu Rao leaves nothing particular to notice regarding them.

12. The items in the schedule of expenditure have averaged, in the last eight months, 72 per month; the number of work abstracts for the same period have averaged 72; the items in the Executive Engineer's cash-book, 192; those in the sub-divisional officer's cash-book, 251; in the Treasury Deputy Collector's, 65.

13. Work abstracts are never commenced till the month concerned has expired. On the 8th October no work abstract for September had been commenced. With reference to paragraph 5 of report printed with G.O., No. 551 W., of 3rd March 1882; paragraph 5 (*d*) of forwarding letter with G.O., No. 341 W., of 31st January 1883; paragraph 9 of report with G.O., No. 1916 W., of 7th August 1884; and verbal instructions at previous inspections, the accountant contends that the regulation ten-day (or daily) report system is impracticable, but this has not been reported for the orders of Government. The accountant argues that it is enough for purpose of account that the ten-day report should come up with the nominal muster roll concerned, which accompanies the cash account of the sub-division, which is rendered three times a-month. But this view is not in accordance with the code rules, which require liabilities to be shown in the accounts of the month in which they are incurred irrespective of the payments made.

14. The items in work abstracts in this division are not as a rule posted in the correct month as regards part I There is often not more than one entry which concerns the month in question. And unless for the purpose of distinguishing liabilities from payments, and for showing arrears due, the work abstract becomes what it evidently is in this division, namely, useless.

15. Payments for labor in the sub-divisions are often made ten to fourteen days after the period worked.

16. Measurement sheets generally accompany bills, but the measurement books in the office were not well kept. A good many of the measurements were in pencil and lacked signature by the measuring officer. Moreover, the contract certificate number and particulars of payment have not been marked across measurements when billed for in both the sheet and book.

17. The contractors' ledger accounts are neglected by the accountant. No entries are made in them as the transactions occur, but they are left until the accounts for any month are being compiled, and then the contractors' ledger accounts for that month are posted. This in the case of any dispute with a contractor in court would be found inconvenient.

18. Some instances were noticed of payment some time after the measurement of work.

Thus in the case of voucher number 151 of June 1886, work measured 19th October 1885, payment made 23rd June 1886; voucher No. 7, measured 23rd November 1885, paid 3rd June 1886; voucher No. 9, measured 7th October 1885, paid on 3rd June 1886; voucher No. 10, measured 26th June 1885, paid 3rd June 1886.

The contractor employed on *Southern channel excavation and banking first section*, has been paid rather long after performance of his work. He did the last of it previous to January 1886, and only received final payment in September 1886.

19. But in most cases payments have been made and measured work reported with fair punctuality.

20. Instances were noticed of the employment of labor upon work which had been undertaken by a contractor, and for which work a deduction would be made from the payment to the defaulting contractor. For instance, in the case of the Kanigiri reservoir earthwork revetment, there was so paid in—

	RS.	A.	P.
Jan. 1886	125	2	0
Feb. „	134	4	0
March „	233	4	3
April „	138	3	0
May „	31	15	9
June „	70	5	6

The whole of this, viz., Rs. 733-2-6, appears in a separate column of the register of works as to be deducted from the contractor; it does not, but should have appeared from time to time as a debit to the contractor in his ledger account, and his acknowledgment of the debit should be on file. There are other similar instances.

21. And somewhat similar is the case of materials supplied to contractors.

Contractor T. N. Sundara Mudelliar has had materials advanced to him rather frequently since July 1884. The debits and recoveries are as follows :—

Debtor.				Creditor.		
RS.	A.	P.	1884.	RS.	A.	P.
139	8	0	July ...	...		
105	0	0	August	139	8	0
205	0	0	September	...		
108	0	0	October	310	0	0
...			December	90	0	0
			1885.			
117	0	0	January	...		
285	0	0	February	...		
183	12	0	March	453	0	0
371	14	0	May ...	100	12	0
67	13	0	June ...	...		
321	11	5	July ...	...		
...			August	500	0	0
31	14	5	September	...		
			1886.			
...			July ...	293	4	10
1886	8	10		1886	8	10

The accountant contended that these issues should not find a place in the contractors' ledger, but code paragraph 2256 is of a different opinion and should be acted upon in future.

It should be borne in mind, too, that, under present orders, the value of materials issued to a contractor, when the contract is for labor and materials, must be recovered in cash or by a charge to the contractor, in either case a receipt being obtained, the receipt being stamped when the value exceeds Rs. 20. Receipts for materials issued should, in all cases, be filed in the Executive Engineer's office, not in subordinate offices.

22. A contractor supplied lime (Rs. 255-9-7) in June 1886. This should also have been entered in the contractor's ledger account to his credit at the time of supply, although the lime has not yet been paid for, the contractor preferring not to receive payment at present.

23. There are many other instances of the above, all too much of the same character to warrant particulars here.

24. With reference to paragraph 6 of last report, the subsidiary account of stone manufacture was carefully audited from April 1886, and the balance at debit on 31st August proved correct according to data used in the office. The account is still very roughly kept, and the credits to it by debit to a final sub-head of the estimate is arrived at by calculating what the rates of the estimate under such a sub-head will bear, and not by debiting actual issues to the sub-head concerned. The balance at debit of this manufacture on the 1st April 1886 was Rs. 25,120; on the 1st September, Rs. 23,817.

25. What is now necessary is to so regulate the debits to sub-head of estimate (apron) as to let any probability of exceeding the estimate appear plainly at once instead of reserving it as a surprise hereafter.

Any such probability will, no doubt, be reported to the Superintending Engineer.

26. The work abstracts of the anicut have not generally been signed by the Executive Engineer in token of examination.

27. Rs. 789 due to contractors V. Venkataramiah and P. Balarama Reddi, since March 1885, was in that month attached by the district munsif's court, Nellore. The transaction has been since then hanging up in the deposit account and the contractors have been anxious to get the amount. The Executive Engineer has referred them to the court, and has himself taken no action.

28. Rs. 131 has been due to contractor K. Nirasimulu since February 1886. He died some months ago and his family have been contesting money matters with his partners, and disagree to receive what is due by way of final settlement. They are said to be coming round, however.

The matter should be reported to the Superintending Engineer if there is any real difficulty.

29. There are materials at site of works, 14 in number, valued at Rs. 30,683. Rs. 26,195 of this is for materials at site of the anicut.

The exertions of K. Venkata Rutnam Puntulu to keep these material accounts in order have been praiseworthy, and generally successful. But there is need of periodical acknowledgment by the party in charge of each work, that he has the materials stated in the Executive Engineer's account and that the transactions there stated are correct.

30. European stores have been purchased in the local market without pre-sanction of Government.

31. Stores generally are got through a contractor for the supply of stores. The daily register of receipts and issues shows only details of issues. There is a monthly register in same form (M 9) which shows monthly totals of both receipts and issues, the receipts being entered from the bills of the supplier as monthly submitted.

It is important that receipts of stores should be entered as the stores are *received*. The bills should invariably show the date the stuff was actually received and by whom.

32. The stock accounts are otherwise in order and the stock well covered by sanction. With reference to paragraph 9 (*a*) of last report, the manufacture account of bricks in Kanigiri sub-division, 1886-87, commenced with a balance, which consisted of general charges of 1885-86. The other two manufacture accounts are in order.

33. Tools and plant accounts are not in order. The divisional return (M 13) is prepared at Sangam by the storekeeper from information received verbally, or otherwise, from sub-divisions, or from various subordinates. There is no form M 13 rendered by sub-divisions, and then incorporated in the divisional form M 13, as there should be.

The present divisional return, half ending 30th September 1886, has the column "actual as counted" filled in in anticipation of the count.

34. The register of buildings is incomplete. There are no rented buildings.

35. When lands are taken up by the Special Deputy Collector, the statement of compensation due on them is sent to the Executive Engineer; and as this is generally much in advance of payment of the compensation, the register of liabilities would seem useful in such cases. For instance, the compensation per statement signed by the Executive Engineer in February 1886 was paid on 10th September 1886.

36. The work vouchers of accounts for January 1886, reached the Examiner's office on the 3rd March; those of February on the 29th March; of March on 4th May; of April on 28th May; of August on the 7th October. The objectionable items statement of August reached the Examiner on the 18th October.

The accounts of a month generally reach the Examiner's office from the 23rd to 27th of the ensuing month. They should never be later than the 21st.

37. The accountant has unlimited assistance in the office.

Order—dated 25th October 1886, No. 2819 W., Public Works.

Communicated to the Superintending Engineer, II Circle, for the information and guidance of the Executive Engineer, Sangam Project division, who will report, through the Superintending Engineer, why the clerk who is in receipt of an imprest of Rs. 60 has not been required to furnish security in accordance with code paragraph 949.

2. The attention of the Executive Engineer will be specially directed to the remarks made by the Examiner in paragraph 2 of his letter in view to the necessary instructions being issued to the accountant; and he will note, for guidance, paragraphs 31, 33 and 35 of the inspection notes.

3. The delays in payment for work done brought to notice are not satisfactory. The Superintending Engineer's attention will be directed to the matters specially referred to in paragraph 3 of the Examiner's letter; and he will report on the subject of paragraph 30 of the notes, submitting, at the same time, a list, in the prescribed form,* of the articles purchased.

4. The Government note with regret the Examiner's remarks in paragraph 5, which, with the inspection notes, indicate that the state of the divisional office has not improved since the last inspection, when it was considered "fair only." The Superintending Engineer will bring this point prominently to the notice of the Executive Engineer when communicating these proceedings to him in view to his taking early steps to remedy the many defects brought to notice. The state of the office has gradually fallen off since 1884, and the Government must look to the officers concerned to take such early action as will obviate the necessity for further animadversions in the next report.

(True Extract.)

(Signed) J. O. HASTED, Colonel, R.E.,
Secretary to Govt., P.W.D.

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

Exd. E. Fernandez.
Spare Copies

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* *Vide* G.O., No. 1679 W., 2nd July 1886.

GENERAL.
ACCOUNT.

Govt. of {1886} Madras.

PUBLIC WORKS.

Dated October, 25th.

Recd. *Encl.*

G.O., 25th Oct. 1886, No. 2819 W.

OCTOBER.

Notes of Inspection

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

Dw.

The Govt have frequently called for explanations and taken notice of delays in payments to contractors.

Please see G.O. 1005. W. d 17/4/86 & 1044. W. d 22/4/86 regarding Mr. Larminie and C.

Considers whether Mr Larminie shall be directed to withdraw the last para of his letter.

He has got furlough from the 2nd May.

FB
xx.4.7

[C. No. 8.]

GOVT. OF MADRAS. } 1887. { P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 18th April 1887.

OFFICE NOTE No. 40

To W.

Enclosure

Kindly see the accompanying letter from E. E. South Arcot and let me know what Govt. would wish me to do in such cases.

2. I cannot find in the Code any express directions to me to notice such points, except so far as it may be included in the general direction to look after "financial regularity", ~~Code~~ Code para 339 but such points have been noticed again and again in reports of inspection of divisional offices, and Govt. has never hinted that the Examiner was in any way exceeding his duty in noticing them. On the contrary Govt. has almost invariably called particular attention to the Examiner's remarks on such points, see for instance the G.Os. noted in the margin

G.O. 2591. W. of 4.10.86.
— 2819. W. of 25.10.86 para 3.

3. Right or wrong, Mr Larminie might I think, write more civilly.

18/4

C

G.O. 2819 W 25-10.86
" 2591 W 4-10.86
B.M. 3272 W 10-12.86
" 2448 W 22.9.86
" 2212 W 4-9.86
" 1743 W 10.7.86
" 1044 W 22.4.86
" 1005 W 17-4.86
" 2650 W 7-11.85

Delay in settling Contractors claims means delay in closing accounts of work, and the E.E. is [illegible] insisted upon by para 339 &c of the Code to bring [illegible] instances of such delay.

Joh
23/4/87

P.W.C. No. 3004

(6)

R/19.4.87

En. 1

No. 1163 W

PUBLIC WORKS DEPARTMENT.

B
Circ

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 28th April 1887

READ the following

From the Executive Engineer South Arcot Division } H.E. No. 50 dated 6th April 1887

Office note from the Exr: Pr. Accts: H.E. No. 40 d/ 18th April 1887

Mr. Larminie is in error in supposing that the questions raised by the Examiner are exclusively the province of the Executive Engineer; and ~~even had his supposition~~ he is informed that ~~been correct~~ the tone of the last paragraph of his letter No. 50, of 6th April 1887, is ~~much to be regretted~~ objectionable.

MCB
21.4.87

Joh
23/4/87

To
The Exer. P.W.A.S.
with 1 orig: Enclo.
" S.E. V Circle for
Early comn. to
Mr Larminie

D 24.

/4.7.

(6)

Hon'ble Mr Hutchins

B. No. 1163 W. d/ 28th April 1887.

E

M. 28.4

Div
W

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XXI

O.L.S. 92 W
Cir [illegible] 4.87 M 26
M. 26/4.87

Q 21-4-87 . 28-4-87