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GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers :—

From Colonel R. C. B. PEMBERTON, 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, 10th May 1887, No. 121 A.G.

I am directed to forward herewith, for the information of the Government of Madras, a copy of a report of an inspection of the office of the Examiner of Public Works Accounts, Madras, made in January and February last by the Deputy Auditor-General together with the remarks of the Comptroller-General thereon.

2. I am to express the satisfaction of the Government of India in regard to the general tenor of the report which shows the office to be in good working order.

3. The Accountant-General, Public Works Department, has addressed the Examiner on points which relate to the work of his own office, but I am to invite the attention of the Madras Government to the following points.

4. *Paragraphs* 12 & 13, *Furniture of Government Houses in the Madras Presidency.*—I am to forward herewith a copy of rules that have been recently drawn up for the supply, repair and custody of furniture for Viceregal residences, and to request that, for sake of uniformity, the same classification and procedure may be observed in connection with the residences of His Excellency the Governor.

5. *Paragraph* 23, *Practice of rushing expenditure in March.*—The procedure referred to by the Deputy Auditor-General is described in the accompanying extract from his report on the Rangoon Public Works Office of Account. It is left to the discretion of the Madras Government to take any action it thinks proper in this matter. The suggestion of Mr. Byrne will cause the cash book to be closed at the proper date.

6. *Paragraph* 24, *Delay in adjusting claims for want of funds.*—The principles laid down in Civil Account Code, volume I, chapter 9, paragraphs 11 and 12, should be generally followed.

ENCLOSURES.

EXTRACT of paragraphs 12 and 13 of the Audit and Inspection Report of the Office of the Examiner of Public Works Accounts, Madras, for 1884-85.

12. *Furniture charges.*—An estimate for Rs. 5,000 was included in the budget of 1884-85, on account of furniture charges for Government House. The following are some of the items taken against the grant, viz. :—

(*a*) Tuning and repairs to Government House piano.
(*b*) Champagne, wine, claret and finger glasses and peg-tumblers.
(*c*) Irish-linen napkins, pillow-cases, and lace curtains.
(*d*) Child's iron cot for the bungalow in Government House occupied by the Medical officer.

It is understood that in other Presidencies and Provinces such charges are paid by the Civil department, and debited against the fixed annual allowance on this account. In this Presidency

in addition to the amount abovementioned, a total sum of Rs. 90,000 per annum is passed by the Accountant-General in this connection, viz.:—

	Rs.
Household expenses ...	50,000
Furniture ...	5,000
Tour charges ...	35,000

No details or vouchers are furnished; all that is required to be done is simply to see that the grant is not exceeded.

13. *Furniture not borne on Tools and Plant return.*—The furniture of the three Government Houses in this Presidency is not borne upon the "Tools and Plant returns." The furniture of the Government House in Calcutta is so borne; and the Executive Engineer is therefore required to verify it annually, and report upon its condition, all additions and alterations being intimated to him for correction of his books.

Rules for the Supply and Repair of Furniture required for the Viceregal Residences of Calcutta, Barrackpore, and Simla.

[These rules supersede so much of the rules issued with Public Works Department, No. 251 A.G., dated 25th November 1884, as relate to furniture for Viceregal residences.]

Difficulties having arisen in connection with the supply and repair of furniture required for the Government Houses at Calcutta, Barrackpore and Simla, a committee was appointed to consider the various questions raised, and made the following recommendations under date the 7th October 1885:—

(1) That the annual charges on the abovementioned account should be limited to Rs. 42,000, which amount was approximately the average expenditure incurred under this head by the Public Works Department during the previous ten years, and of which amount Rs. 27,000* should in future be taken as the Public Works grant, the balance Rs. 15,000 being considered as an increase to the Durbar Fund.

* Calcutta	...	Rs. 17,000
Simla	...	10,000

(2) That the articles enumerated below should be supplied by and under the charge of the Public Works Department, all other articles being purchased by and under the charge of the Private Secretary to His Excellency the Viceroy:—

Baths.
Bedsteads.
Blinds.
Bolster.
Book-cases.
Brackets.
Brackets (lamp, candle or gas).
* Busts and pedestals.
Cabinets.
Carpets.
Chandeliers (gas or candles).
Chairs.
Chiffoniers.
Clothes baskets.
Commodes, &c.
Curtains.
Curtain rods and poles.
Couches.
Dressing tables.
* Durbar brass stands and ropes.
Durries.
Fenders.
* Filth receptacles.
Fire irons.
Fire guards.
Grates.
* Iron chests.
Kitchen ranges.
Looking-glasses.
* Maps and map stands.
Matting.
Mats (door).
Mattresses.
Mirrors.
Piano (when Government property).
Pictures, historical and presentation.
Portières.
Rugs (hearth).
Screens.
Sideboards.
Stoves.
Tables.
Towel horses.
Valances.
Wardrobes and presses.
Washhand-stands with crockery and glass complete.
* Weighing machines.
* Wheel-barrows.

* Added to list since issue of Finance Department Resolution, No. [illegible], dated 5th November 1885.

(3) That the Rs. 15,000 referred to under head (1) be entirely at the disposal of the Private Secretary in the same manner as the Durbar Fund, but that he should render to the Comptroller of India Treasuries quarterly accounts, with vouchers, of the expenditure incurred from this grant.

(4) That any lapses from the Public Works Department annual grant of Rs. 27,000 should be added to the following year's grant.

The Governor-General in Council having been pleased to accept† the above recommendations, the following rules are issued with the view of carrying into effect those which refer to the Public Works Department:—

† Financial Department Resolution, No. [illegible], dated 5th November 1885.

I. Whenever it is considered necessary to purchase new, or repair existing, furniture of Viceregal residences, the Military Secretary to His Excellency the Viceroy will communicate the necessary orders to the local Public Works authorities, under whose instructions a detailed estimate will be prepared by the Public Works officer in charge of the building. This estimate, with a statement of the balance available for expenditure, will then be forwarded to the Military Secretary, who will decide, with reference to the other demands already made, or likely to be made, whether the work can be carried out immediately, or must stand over either in whole or in part for execution in the following year. The sanction to the estimates will rest with the Military Secretary.

II. When from the rate at which expenditure is progressing it appears that the grant for the year is likely to be exceeded, it will be the duty of the local Public Works authorities to draw the special attention of the Military Secretary to the Viceroy to the fact, and to make a similar report to the Government of India in the Public Works Department.

III. The local Public Works officer will keep a register of estimates sanctioned against the annual grant for furniture with which he is concerned, which should show the balance available after each authorisation.

IV. All furniture belonging to the State, that is to be maintained by the Public Works Department, will be brought on to the register of tools and plant and treated accordingly; the actual count required by rule may be conveniently made as simultaneously as practicable with the arrival and departure of His Excellency.

V. The actual care and custody of the furniture will be in the hands of one of the officials attached to Government House, who should be nominated for this duty; this officer should at once report to the Public Works officer concerned any instances of damage or destruction of furniture.

VI. The sale of unserviceable furniture will be effected by the Public Works officer in charge, in communication with the Military Secretary, and the realisations brought to credit as Public Works Revenue under the rules in force.

Extract of paragraph 23 of the Audit and Inspection Report of the Office of the Examiner of Public Works Accounts, Madras, for 1884-85.

23. *March's expenditure.*—It is not necessary to burden this report with figures showing the actual expenditure of March, and comparing it with that of other months. It seems sufficient to say that these figures bear out the conclusion that in Madras as elsewhere money is spent in March not because it is requisite in the interests of the State, but because the grant would lapse if it were not so spent. The adoption of the procedure suggested in paragraph 14 of my report, No. 35, upon the Rangoon Public Works office, may possibly tend to prevent this rushing of charge into the March accounts, which now is seemingly the practice everywhere.

Copy of paragraphs 10 to 14 of Report of an inspection of Office of Examiner, Public Works Accounts, British Burma, made in November 1885.

10. *Rule regarding lapse of grant evaded.*—In Burma, as elsewhere, the rule stating that all budget grants lapse at the end of the year appears to be evaded. This is evident from the abnormally high expenditure recorded in the March's accounts, as compared with that of other months. In the Buildings and Roads section the outlay in March was Rs. 10,54,005 against Rs. 2,01,431 in April; and in the Irrigation section it was Rs. 1,54,375 in the former month against Rs. 44,919 in the latter. These figures would seem to indicate that the money was spent, not because it was necessary in the interests of the State, but because, if it were not so spent, the assignment would lapse.

11. *Unpaid cheques.*—The cheques against letters of credit unpaid on the 31st March 1885 amounted to Rs. 2,40,073, those drawn upon that date being Rs. 2,10,257. This amount is far in excess of the drawings of any other date, and there is good reason to suppose that, though bearing the date of 31st March, many of the cheques were drawn several days later. This is not an unfair inference from the subjoined table, which shows the dates upon which the divisional cash balance reports for the last day of March 1885 were received in this office:—

Rangoon ...	16th	April 1885.		Amherst ...	23rd	April 1885.
Bassein ...	16th			Henzada ...	23rd	
Arakan ...	17th			Thayetmyo ...	10th	
Tharrawaddy ...	9th			Tavoy ...	21st	
Pegu ...	9th					

12. *Cash balance reports.*—It will be seen that the Howrah cash balance report was received on the 23rd April, although that station is only two days' post from Rangoon, while the report of the latter was received on the 16th idem. It may be added that Thayetmyo had an outstanding balance of Rs. 12,562 on the last day of the year, and this is the exact sum for which cheques were drawn on the 31st March. In the Arakan division the figures were respectively Rs. 51,522 and Rs. 50,435.

13. *Cash books.*—As a rule, the cash balance reports are received about the 5th or 6th of the following month, and the cash accounts about a week after. But for March the former were much later and the cash accounts were later still. It is to be feared, therefore, that the cash books were not closed on the 31st March, just as they are at the end of every other day, but were deliberately kept open in order that the cheques drawn in April might be shown against the budget grants of the previous year.

14. *Suggestion made.*—In these circumstances I would venture to suggest that each Executive Engineer be required to telegraph to the Examiner on the 31st March his total expenditure for that month, with the number of last cheque drawn. And where there are subdivisions, similar information should be furnished by the sub-divisional officer. If this be done, the practice of rushing expenditure in March, to evade the lapse of the budget grant, will to a great extent be stayed.

EXTRACT of paragraph 24 of the Audit and Inspection Report of the Office of the Examiner of Public Works Accounts, Madras, for 1884-85.

24. *Appropriations made late.*—In connection with this matter, it should be mentioned that some time ago the Public Works Department obtained 551 tons of teak timber from the Conservator of Forests, Pegu, at a cost of Rs. 60,500. An application for funds to meet the charge was thereupon made by the Examiner. But this Government ruled that—

"No funds are available, [illegible] will, if possible, be postponed till late in the current official year."

The procedure would, however, appear to be opposed to the Civil Account Code which says that—

"Money indisputably payable should never be left unpaid; and that money paid should under no circumstances be kept out of the accounts a day longer than is absolutely necessary. It in no way promotes economy to postpone inevitable payments; and it is an object of great importance to ascertain, liquidate, and record payment of all actual obligations at the earliest possible date."

Office note from the Examiner, Public Works Accounts, dated Madras, 17th June 1887, No. 222.

Your office note, No. 1770 C., dated 23rd May 1887.

Adverting to paragraph 4 of the Government of India letter, the adoption of the rules as requested by Government of India is very desirable from an account point of view. They would remove all doubts as to the description of articles to be supplied by the department, regularise the purchases, ensure the safe custody of articles purchased and regulate the proper disposal and accounting for unserviceable articles.

2. Proposals by this office to bring the furniture of the Government houses at Madras, Guindy and Ootacamund on the Executive Engineer's returns were negatived in paragraph 5 of G.O., No. 762, dated 9th March 1883, and in paragraph 6 of G.O., No. 784 W., dated 10th March 1883. And again proposals to introduce rules somewhat similar to those under consideration which are now contained in Government of India Code, chapter XI, paragraphs 12 and 13, and appendix P., were also negatived in Chief Engineer's office note, No. 316 E., dated 4th September 1883.

3. From the memorandum by the Private Secretary to His Excellency the Governor forwarded under cover of your office note, No. 1873 D., dated 29th August 1883, it would appear that the objection to accept the proposals above referred to probably arose from a disinclination to assimilate the procedure in Madras to that prescribed for the Lieutenant-Governor and Chief Commissioners; the procedure now proposed is that prescribed for furniture of Viceregal residences, and probably therefore the objection will no longer apply.

4. The communication now received appears to be practically an order to adopt the procedure in question, and if this procedure is objected to, it will be necessary to address Government of India.

5. The subject of paragraph 5 of Government of India letter will be separately disposed of.

6. As regards paragraph 6 in the case referred to the proposal to defer liquidation of liabilities was made by Government (*vide* G.O., No. 95 W., dated 11th January 1886), but as a matter of fact the debit was accepted as soon as it appeared in the Civil Exchange Accounts, and there was therefore no delay. If Government approve, a draft standing order embodying the rules contained in volume I, chapter 9, paragraphs 11 and 12, of the Civil Account Code, will be submitted.

(Signed) C. H. P. CHRISTIE, Major, R.E.,
Examiner, Public Works Accounts.

ORDER—dated 12th September 1887, No. 2450 W., Public Works.

Paragraph 2 of the letter from the Government of India above recorded will be communicated to the Examiner, Public Works Accounts, with an expression of the satisfaction of this Government at the result of the inspection of his office.

2. Paragraph 4, with copy of the rules referred to therein, will be forwarded to the Military Secretary to His Excellency the Governor for remarks.

3. The question of adopting measures to prevent the practice of rushing expenditure in the last month of the official year will be considered separately.

4. As regards delay in the adjustment of claims when funds are not available, the Examiner will submit, for approval, a draft standing order embodying the rules contained in volume I, chapter 9, paragraphs 11 and 12, of the Civil Account Code.

5. Ordered that a copy of these proceedings be forwarded to the Government of India.

(Here enter No. 2451 W., dated 12th September 1887.)

(True Extract.)

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

To the Examiner, Public Works Accounts.
" Military Secretary to His Excellency the Governor.
" Superintending Engineer, IV Circle.
" " " V "

ENDORSEMENT—dated 12th September 1887, No. 2451 W., Public Works.

Forwarded.

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

Ed. J. Morse.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of 11887| Madras.

PUBLIC WORKS.

Dated September, 1887.

Read

Read

G.O., 12th Sept. 1887, No. 2451 W.

SEPTEMBER.

Inspection of the Office of the Examiner, Public Works Accounts

Forwarding correspondence containing views of certain Public Works officers in regard to temporary service as Chief or Superintending Engineer counting towards the three years' service for additional pension.

(1)

No. 121-A.9.

...NT OF INDIA.

...S DEPARTMENT.

...COUNT.

...neral

...etary

...ernment of Madras,

... works Department.

Simla, 10th May, 1887.

Read 11/5/87

...n directed to forward herewith ...y. of a report of an inspection ...a Examiner of Public ...to Madras made in January ... last by the Deputy auditor ...her with the remarks of ... General thereon.

...u to express the satisfaction ...t of India in regard to ...ort of the report which shows ... in good working order.

...ccountant General Public Works

Recd. the following papers:- [signature]

All communications should be addressed to the Secretary.

(1) Print for guide letter No 121 AG marked (A)

(2) Print an as an enclosure to the above G of India letter paras 12 & 13 of the report (marked (B)

(3) Rules marked

4 Para 23 of the report marked (B)

(5) Print below para 23 of the above report

No. 121 AG

GOVERNMENT OF INDIA

PUBLIC WORKS DEPARTMENT

ACCOUNT.
General

12 Sept/87 No 2450 W

245/5

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

Simla, 10th May, 1887.

Recd 11/5/87

Sir,

I am directed to forward herewith for the information of the Government of Madras, a copy of a report of an inspection of the office of the Examiner of Public Works Accounts Madras made in January and February last by the Deputy Auditor General, together with the remarks of the Comptroller General thereon.

2 I am to express the satisfaction of the Government of India in regard to the general tenor of the report which shows the Office to be in good working order.

3. The Accountant General, Public Works

works Department has addressed the Examiner in points which relate to the work of his own office, but I am to invite the attention of the Madras Government to the following points.

4. Paras: 12 and 13. Furniture of Government Houses in the Madras Presidency

I am to forward herewith a copy of rules that have been recently drawn up for the supply repair and custody of furniture for Viceregal residences and to request that, for sake of uniformity the same classification and procedure may be observed in connection with the Residences of His Excellency the Governor.

5. Para. 23. Practice of rushing expenditure in March.

The procedure referred to by the Deputy Auditor General is described in the accompanying extract from his Report on the Rangoon Public works Office, Accounts. It is left to the discretion of the Madras Government to take

any action it thinks proper in this matter. The suggestion of Mr Byrne will cause the Cash books to be closed at the proper date.

6. Para. 24 Delay in adjusting claims for want of funds.

The principles laid down in Civil account Code Volume I chapter 9 paras 11 & 12 should be generally followed.

I have the honour to be,
Sir,
Your most obt servant
R. W. Temperley Col. R.E.
Secretary to Govt of India

III.

Documents accompanying

I. Copy of report of an inspection of the office of Examiner P.W. accounts, Madras, by the Dy Auditor General in January 1897 with remarks of the Comptroller General thereon
II Copy of rules for the supply, repair & custody of furniture for Viceregal Residence
III Copy of paras 10-14 of report of an inspection of office of Examiner P.W. Burma made in November 1895

No. 1770 C 4 23 may 1887

To

C

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

For favour of any remarks or suggestions he may have to offer regarding paras 4, 5 and 6 of the Government of India letter.

23.5.87
D. W.

Confidential.

M/. BYRNE.—No. 37.

PUBLIC WORKS ACCOUNT DEPARTMENT.

OFFICE OF EXAMINER OF P. W. ACCOUNTS, MADRAS.

AUDIT AND INSPECTION REPORT, 1884-85.

TABLE OF CONTENTS.

INTRODUCTORY. (Paras. 1 to 13).

	Para.		Para.
Duties of Examiner	1	Estimates for Imperial Works	9
Harbour Works expenditure	2	Do. for Provincial Works	10
Accounts received	3	Expenditure on Government House	11
Cash Account	4	Sanctions for new works at Ooty	12
Outlay in 1884-85	5	Furniture charges	13
Excesses	6	Furniture not borne on Tools and Plant rolls	13
Total outlay	7		

PRESENT INSPECTION. (Paras. 14 to 16).

	Para.		Para.
Late inspection by P. W. Inspector	14	Accounts for 1884-85 are correct	16
Scope of present report	15		

BUDGET SECTION. (Paras. 17 to 24).

	Para.		Para.
	17	Outlay Budget Registers	21
Object of registers	18	Details too elaborate	23
Registers maintained	19	Match expenditure	24
Sub-divisions in registers	20	Appropriations	
Reserves			

RECORDS. (Paras. 25 to 26).

	Para.		Para.
	25	Destruction of records	26
Old records			

ACCOUNT AUDIT. (Paras. 27 to 43).

	Para.		Para.
	27	Audit of Expenditure	35
Accounts audited	28	Certificate not forthcoming	36
Revenue receipts	29	Minor Works	41
Amount Current	30	Sub-register of Works	42
Cash Balance Statements	31	Contracts	43
Account Sales	32	Vouchers not received in certain cases	44
Rents	33	Refund Statement	44
Schedule of Transfers	34	Stock Statement	45
Register of Transfers	34	Completion Reports	47
Schedule of Deposits	35	Land acquisition bills	48
Miscellaneous Advances	35	Work is done efficiently	
Permanent Advances	35		

ESTABLISHMENT AUDIT. (Paras. 49 to 54).

	Para.		Para.
	49	Service head charges	52
Audit register	50	Fraction figures	53
Personal allowances	51	Leave, service, and Scale registers	54
Privilege Leave allowance			

TRAVELLING ALLOWANCES. (Paras. 55 to 58).

	Para.		Para.
	55	Railway journeys	57
	56	Result of audit	58
Audit registers			
Distance by road			

CONTINGENT AUDIT. (Paras. 59 to 64).

	Para.		Para.
	59	Commission paid on money orders	62
	60	Charges for service books	63
Audit register	61	Staff employed	64
Defects in register			
Objectionable items			

II CONTENTS.

SUSPENSE BALANCES. (PARAS. 65 to 70).

	Para.		Page
Details	65	Contractors' advances	16
Stock	66	Ordinary deposits	17
Miscellaneous advances	67	Extraordinary deposits	

EXCHANGE ACCOUNTS. (PARAS. 71 to 76).

	Para.		Page
Inward accounts	71	Vouchers not audited	18
Transfers divisional	72	Unissued accounts	18
Adjustment register	74	Progress register	

COMPILATION AND BOOKING. (PARAS. 77 to 80).

	Para.		Page
Books and registers kept	77	Postings are correct	19
Cards supplied	78	Account current	20

245
8

EXAMINER OF PUBLIC WORKS ACCOUNTS, MADRAS.

AUDIT AND INSPECTION REPORT, 1884-85.

INTRODUCTORY.

The Examr. audits and compiles the receipts and charges of all classes of Public Works in the Madras Presdy. and in Coorg, other than those relating to State Railways, Guaranteed Railways, and the expenditure (chiefly road-work) incurred upon the authority of Local Fund Boards. During a part of the year 1884-85 he dealt also with the Survey charges of three State Railways; but a separate Examr. now deals with them. Paras.

2. Up to 1882-83 the expenditure upon the Madras Harbour works was audited and adjusted by the Examr. under Productive Public Works. But in accordance with the instructions of the Govt. of India this charge, amounting to Rs. 53,30,708, was written back to the debit of Imperial Services in the accounts of 1883-84, by credit to the above head. The outlay since incurred, continues to be audited in this office; but it is debited by transfer to the Civil dept., in the monthly exchange account rendered to the Acct.-General in order that it may be brought upon his books. The actual expenditure to end of November 1885 was Rs. 75,60,000; and it is estimated that a further charge of 35 lakhs will be required to complete the restoration of the harbour. Harbour Works expenditure.

3. In 1884-85, the Examr. received monthly divisional accounts from 39 Ex. Engineers; and original vouchers from 3 other officers, whose receipts and charges were comparatively unimportant. From these vouchers, accounts were compiled in this office; and they were, after audit, posted into the divisional registers and books. No accounts were submitted by Civil officers. Accounts received.

4. Unlike the procedure followed in Bombay, and in the Punjab, only one cash account is rendered for each month by each Executive division. It shows all the transactions of the division, including Irrigation, Buildings and Roads, Military, Local Funds, and other Services. These are recorded in separate and distinct schedules, but in the same detail and classification. Elsewhere, separate Irrigation accounts are furnished. Cash account.

5. The subjoined table shows the aggregate outlay of the year, upon each of the services for which separate budget and account registers and books are maintained. The grants for the year, as finally sanctioned, are also stated, viz.:— Outlay in 1884-85.

Head of service.	Final grant sanctioned for 1884-85.	Actual expenditure, 1884-85.
	Rs.	Rs.
Imperial.		
Buildings and Roads	1,58,400	1,41,716
Military Works	6,12,800	6,12,097
Provincial.		
Buildings and Roads	25,20,000	25,29,821
Local Funds.		
Incorporated	76,300	72,870
Excluded	30,117	26,778
Railway Surveys.		
Visagapatam-Raipur	65,000	68,514
Pálghat-Dindigul	6,500	6,207
Imperial.		
Irrigation	60,36,665*	56,99,997
Coorg.		
Imperial—Buildings and Roads	1,95,000	1,98,528
Incorporated Local	32,000	21,077

* This includes a grant of Rs. 4,53,573 from Provincial revenues.

Sub-divisions in registers.

19. The first six registers are sub-divided to show the state of the grant separately on account of—

(a) New Works. | (c) Establishment.
(b) Repairs. | (d) Tools and Plant.

These again, *i.e.*, (a) and (b), have sub-heads, viz.:—

Civil Buildings.
Communications.
Miscellaneous Public Improvements.

And distinct information for each of these heads, and sub-heads is maintained for each of the 39 executive divisions of this Presy. Several modifications are often made in the same month in the grant of the district; allotments being added, and transfers being deducted. The account of the month is totalled, and posted into an "Abstract" even when no changes are made.

Reserves maintained.

20. In addition to the foregoing, "Reserves" are maintained on different accounts. The grant for the year is first stated, and then follow allotments made to divisions which are deducted, and from other divisions to reserve, which are added.

Outlay budget registers.

21. Finally the outlay of the month, under Minor Works, Repairs, and Tools and Plant, as shown in the accounts, is posted from them into the outlay budget registers. And these are kept in exactly the same detail of services, heads, and sub-heads, as that described for the grant registers.

Details very elaborate.

22. It will be obvious from what has been said, that a great amount of detailed work is carried out in the Budget Section, no less than 180 registers in all being maintained. But whether these elaborate details are really necessary, is perhaps a question for consideration. In the Civil dept. no such details are required, nor are any such registers kept. The record of sanctioned grants, with modifications during the year, is conducted on a much more moderate scale, and with a smaller establishment.

Excess expenditure.

23. It is not necessary to burden this report with figures showing the actual expenditure of March, and comparing it with that of other months. It will be sufficient to say that these figures bear out the conclusion, that in Madras as elsewhere, money is spent in March not because it is requisite in the interests of the State; but because the grant would lapse if it were not so spent. The adoption of the procedure suggested in paragraph 14, of my report No. 35, upon the Rangoon P. W. office, may possibly tend to prevent this rushing of charge into the March accounts, which now is seemingly the practice everywhere.

Appropriations made late.

24. In connection with this matter, it should be mentioned that some time ago the P.W.D. obtained 551 tons of teak timber from the Conservator of Forests, Pegu, at a cost of 60,000 rupees. An application for funds to meet the charge was thereupon made by the Examr. But this Govt. ruled that—

"No funds are available at present. The adjustment of the bill for the cost of timber will, if possible, be postponed till late in the current official year."

The procedure would, however, appear to be opposed to the C. A. Code which says that—

"Money indisputably payable should never be left unpaid; and that money paid should under no circumstances be kept out of the accounts a day longer than is absolutely necessary. It in no way promotes economy to postpone inevitable payments; and it is an object of great importance to ascertain, liquidate, and record payment of all actual obligations at the earliest possible date."

Records.

Old records.

25. I have been into the Record-rooms as directed in the Auditor-General's order already quoted. They are spacious, and well ventilated; and the record racks are in good order, and neatly arranged. The records which go back to 1819 possess only an antiquarian interest, and are not needed for any practical purpose. There is an index to the contents of the rooms; but it is not quite complete. Arrangements are now being made to draw up a complete list, after which such papers as may not be required, will be destroyed.

Destruction of records.

26. A good many of the more recent records have been destroyed under the orders of the Examr. They relate chiefly to accounts, schedules, vouchers, &c., such as the P. W. Code contemplates should be periodically burnt. The vouchers were formerly kept in bundles: they are now filed in monthly volumes with the accounts to which they appertain. The record system is the same as that followed in large Secretariat offices. It is complete and perfect, and is well worked; but it is somewhat more elaborate, and hence more costly, than is usually considered necessary for Account offices. There are 28 men in all employed in it, at a total cost of Rs. 972 per mensem. The

2451/10

strength of the Record Section of some of the other Civil and Public Works offices recently inspected by me, is considerably less, as shown below:—

Name of office.		Number of persons employed.
Accountant-General's office,	Madras	23
	Bombay	21
Do.	do. Bengal	20
Do.	do. N. W. Provinces	21
Do.	do. Lahore	13
Do.	do.	5
P. W. Examr.,	Bombay	3
Do.	Central Provinces	4
Do.	Hyderabad	5
Do.	British Burma	

Account Audit.

Accounts audited.

27. I have audited the accounts of the Presdy. and of the Tinnevelly divisions for January, February, and March 1885, and of the Eastern Godávari and Ganjam divisions for March 1885. The result is stated below. I have not thought it necessary to repeat the objections due to want of rule, as they are generally of the same nature, as those mentioned in my report No. 35 upon the Rangoon office.

Revenue receipts.

28. No check is exercised by the Account office over such items of receipt as sale-proceeds of grass, trees, fruits, license fees for fishery rights, and the like. The check is left entirely in the hands of the Ex. Engineer; and whatever the amount he credits, be it more or less, is accepted.

Account current.

29. The debits and credits in the monthly accounts current, submitted by Ex. Engineers, are checked with the schedules furnished in support. The check appears to be carefully applied; but the totals of schedules are not always certified as "agreed," and initialled by the Auditor. The total debits and credits in the account current, and the closing balances, are not stated in words. The opening balances are checked with the closing balances of the preceding month, but not initialled in token of agreement. In the audit endorsement, recorded on the face of the account, the expenditure is passed *provisionally*; but no note is subsequently made to show when it is passed finally.

Statements.

30. From the memo. of treasury balances given on back of this statement, it appears that the undrawn balance in treasuries at the end of each month is generally in excess of the actual requirements; and this is observable in many divisions. It shows that the applications for letters of credit are not perhaps carefully made out by the divisional officers. The total of undrawn balances for the whole Presdy. at the end of January 1885, amounted to Rs. 4,45,000. The largest balances noticed were:—

Rs. 85,000 against Rangoon.
" 47,000 " Presidency.
" 21,000 " Godávari, Western.
" 25,000 " Buckingham canal.
" 20,000 " Cuvery and Vennar.
and " 17,000 " Tinnevelly.

The effect of over-estimating monthly requirements of cash, tends to invalidate the correctness of the cash requirement estimate prepared in the Civil dept. for the working of the treasuries.

Accounts rendered.

(1) The undrawn balance in the Presdy. division for February was Rs. 55,000. The uncashed cheques on 31st March amounted to Rs. 76,529, of which Rs. 75,549 were dated 30th and 31st March 1885.

(2) The cash balance statements are rarely received before the 16th of the following month, which is very late.

Revenue sales.

31. Auctioneer's commission and other charges in connection with sales, are deducted from the gross sale-proceeds, and the net amount only is credited in the accounts. This is contrary to the procedure followed in the Civil dept. In the same way proceeds of old buildings sold, are credited net—*i.e.*, after payment of charges for demolition.

Rents.

(1) The Examr. explains with reference to the last sentence, that this was an exceptional case, and that the correct procedure is usually followed.

32. Rents appear to be regularly and speedily recovered. There were no outstandings of long date except a sum of Rs. 37-8-0, rent of the Sub-Collector's bungalow at Tuticorin from the 1st to 15th November 1883, which was outstanding on the 31st March 1885. But the monthly return of rentable buildings is incomplete to the extent that all buildings within the division, are not included in it. The Examr. has not yet seen whether the rents fixed are proportionate to the capital cost of the

Excess. 6. The figures of the heads under which the outlay exceeded the grant are printed in italics. The excesses were trifling; but they have not since been formally sanctioned. The heads under which the expenditure was less than the assignment, call for no remark.

Total outlay. 7. The figures in the above table show the total outlay of the year, *i.e.*, including (1) New Works, (2) Repairs, (3) Establishment, and (4) Tools and Plant. The Establishment charges, or cost of supervision and management for carrying out items (1 and 2) are given in the subjoined statement:—

Service.	Establishment charges.	New Works and Repairs.
	Rs.	Rs.
Imperial—Buildings and Roads	19,841	1,20,752
Military Works	1,14,345	4,92,727
Provincial—Buildings and Roads	6,44,591	18,53,135
Incorporated Local Funds	30,958	46,873
Excluded do.	4,958	21,506
Irrigation	13,13,696	42,87,051
Coorg, Imperial	36,274	1,61,612
Do. Incorporated Local	8,105	32,429

The establishment charges, when compared with the cost of the works executed, appear to be unequal, and in most cases, are high.

Estimates for Imperial works. 8. The detailed estimates of Works chargeable to Imperial Services, are forwarded to the Government of India for consideration and sanction. The outlay on this account need not therefore be noticed; and as the expenditure of all the other services, except Provincial—Buildings and Roads—is comparatively unimportant, alone will be reviewed.

Estimates for Provincial. 9. The Local Government is empowered to sanction estimates for any Provincial Public Work to the extent of 10 lakhs, except in regard to buildings occupied by His Excellency the Governor, in which case the power is restricted to Rs. 15,000 a year for any one residence.

Expenditure on Government House. 10. Accordingly, the estimate for additions and improvements to the Government House at Ootacamund, amounting to Rs. 7,79,150, was submitted to, and sanctioned by, the Government of India. The outlay on this account during the year under review was Rs. 89,963. The Local Government also sanctioned different estimates (each of which was less than 15,000 rupees) for laying Mosaic marble flooring, satin teak-wood fittings, and other improvements to the Government House, Madras. But the aggregate amounted to Rs. 19,700; and the expenditure upon the Government House at Guindy was Rs. 12,485.

Sanctions for new works at Ooty. 11. The following estimates were sanctioned by the Local Government for new works at *Ootacamund*, viz.:—

	Rs.
(1) Improvements to Secretariat offices	43,377
Against which an actual expenditure has been incurred of	53,391
(2) Quarters for married clerks of Secretariat	23,764
(3) Purchase of Ottley Halt for married clerks	25,820
(4) New road of approach to Secretariat	16,225
(5) Monument over the grave of the late Right Hon. W. P. Adam	11,038
(6) Purchase of the "Bombay Castle" property	85,000
(7) Improving the Gödalür road within Ootacamund municipality	44,705
(8) Security of road through Elk hill cutting	14,199
(9) Lake sewer and bazaar drainage scheme	2,07,247
(10) Improvements to the Dodabetta reservoir	15,310

Furniture charges. 12. An estimate for Rs. 5,000 was included in the budget of 1884-85, on account of furniture charges for Government House. The following are some of the items taken against the grant, viz.:—

(a) Tuning and repairs to Government House pianos.
(b) Champagne, wine, claret and finger glasses and peg-tumblers.
(c) Irish-linen napkins, pillow-cases, and lace curtains.
(d) Child's iron cot for the bungalow in Government House occupied by the Medical officer.

It is understood that in other Presidencies and Provinces, such charges are paid by the Civil dept., and debited against the fixed annual allowance on this account. In this Presidency in addition to the amount above mentioned, a total sum of Rs. 90,000 per annum is passed by the Acct.-General in this connection, viz.:—

	Rs.
Household expenses	50,000
Furniture	5,000
Tour charges	35,000

No details or vouchers are furnished; all that is required to be done is simply to see that the grant is not exceeded.

Furniture not borne on Tools and Plant returns. 13. The furniture of the three Government Houses in this Presidency is not borne upon the "Tools and Plant returns." The furniture of the Government House in Calcutta is so borne; and the Ex. Engineer is therefore required to verify it annually, and report upon its condition, all additions and alterations being intimated to him for correction of his books.

Present Inspection.

Late Inspection. 14. The accounts of this office were audited and reviewed in January 1885 by Mr. R. G. Macdonald, Inspector of the P. W. dept. The result of his investigations is embodied in a report of 218 paragraphs. He has already considered all the chief matters calling for notice; and it is unnecessary to go over the same ground, and repeat what has already been said.

Scope of report. 15. The present report will accordingly be a brief one. I shall not describe the processes of audit or adjustment, or state the different uses to which the books and registers are put, except where this may be necessary for the purpose of explaining the nature of any objections that may be taken. But the former have been carefully looked into, to see that the prescribed procedure is followed; and the latter, that the published accounts of 1884-85 are accurate and trustworthy in every respect, and truly state the whole of the transactions, no items being kept back, or shut out from view under Debt or Suspense heads, save only those which under the rules of the P. W. dept. should be adjusted as such.

Accounts are correct. 16. Having applied the various tests prescribed by the Auditor-General in his "Rules for auditing a P. W. Account office" to the Accounts of this office for 1884-85, I am of opinion that they should be accepted in the sense above mentioned.

Budget Section.

Objects of registers. 17. The books of this section are kept for the twofold purpose of showing (*a*) the state of the budget grant during each month of the year, (*b*) the outlay against the grant for the same period under Minor works, Repairs, and Tools and Plant. Applications for letters of credit are based upon the information worked out from these books. Two distinct sets of registers are maintained, involving a comparatively large expenditure on account of stationery and establishment. But it is believed that one set, combining the necessary particulars given in both, and omitting certain details not absolutely required, would be found sufficient.

Registers maintained. 18. Separate registers are kept to show the state of the budget grant, and modifications in grant during the currency of the year, on account of the following services:—

1. Provincial—Buildings and Roads and Services.
2. Imperial do. do. do.
3. Incorporated Local Funds— do. do.
4. Excluded Local Fund do. do.
5. Coorg—Imperial do. do.
6. Do. Local do. do.
7. Productive Public Works—Extensions and Improvements.
8. Do. do. Maintenance and Repairs.
9. Irrigation and Navigation—Extensions and Improvements.
10. Do. do. Maintenance and Repairs.
11. Do. do. Original Works.
12. Do. do. Repairs.
13. Agricultural Works—Original Works.
14. Do. do. Repairs.
15. Provincial—Irrigation and Navigation—Extensions and Improvements.
16. Do. do. Maintenance and Repairs.

Sub-divisions in registers.

19. The first six registers are sub-divided to show the state of the grant separately on account of—

(a) New Works.	(c) Establishment.
(b) Repairs.	(d) Tools and Plant.

These again, *i.e.*, (a) and (b), have sub-heads, viz. —

Civil Buildings.
Communications.
Miscellaneous Public Improvements.

And distinct information for each of these heads, and sub-heads is maintained for each of the 39 executive divisions of this Presy. Several modifications are often made in the same month in the grant of the district; allotments being added, and transfers being deducted. The account of the month is totalled, and posted into an "Abstract" even when no changes are made.

Reserves maintained.

20. In addition to the foregoing, "Reserves" are maintained on different accounts. The grant for the year is first stated, and then follow allotments made to divisions which are deducted, and from other divisions to reserve, which are added.

Outlay budget registers.

21. Finally the outlay of the month, under Minor Works, Repairs, and Tools and Plant, as shown in the accounts, is posted from them into the outlay budget registers. And these are kept in exactly the same detail of services, heads, and sub-heads, as that described for the grant registers.

Details very elaborate.

22. It will be obvious from what has been said, that a great amount of detailed work is carried out in the Budget Section, no less than 160 registers in all being maintained. But whether these elaborate details are really necessary, is perhaps a question for consideration. In the Civil dept. no such details are required, nor are any such registers kept. The record of sanctioned grants, with modifications during the year, is conducted on a much more moderate scale, and with a smaller establishment.

March's expenditure.

23. It is not necessary to burden this report with figures showing the actual expenditure of March, and comparing it with that of other months. It seems sufficient to say that these figures bear out the conclusion, that in Madras as elsewhere money is spent in March not because it is requisite in the interests of the State; but because the grant would lapse if it were not so spent. The adoption of the procedure suggested in paragraph 14, of my report No. 55, upon the Rangoon P. W. office, may possibly tend to prevent this rushing of charge into the March accounts, which now is seemingly the practice everywhere.

Appropriations made late.

24. In connection with this matter, it should be mentioned that some time ago the P.W.D. obtained 561 tons of teak timber from the Conservator of Forests, Pegu, at a cost of 60,000 rupees. An application for funds to meet the charge was thereupon made by the Examr. But this Govt. ruled that—

"No funds are available at present. The adjustment of the bill for the cost of timber will, if possible, be postponed till late in the current official year."

The procedure would, however, appear to be opposed to the C. A. Code which says that—

"Money indisputably payable should never be left unpaid; and that money paid should under no circumstances be kept out of the accounts a day longer than is absolutely necessary. It in no way promotes economy to postpone inevitable payments; and it is an object of great importance to ascertain, liquidate, and record payment of all actual obligations at the earliest possible date."

Records.

Old records.

25. I have been into the Record-rooms as directed in the Auditor-General's order already quoted. They are spacious, and well ventilated; and the record rooks are in good order, and neatly arranged. The records which go back to 1819 possess only an antiquarian interest, and are not needed for any practical purpose. There is an index to the contents of the rooms; but it is not quite complete. Arrangements are now being made to draw up a complete list, after which such papers as may not be required, will be destroyed.

Destruction of records.

26. A good many of the more recent records have been destroyed under the orders of the Examr. They relate chiefly to accounts, schedules, vouchers, &c., such as the P. W. Code contemplates should be periodically burnt. The vouchers were formerly kept in bundles: they are now filed in monthly volumes with the accounts to which they appertain. The record system is the same as that followed in large Secretariat offices. It is complete and perfect, and is well worked; but it is somewhat more elaborate, and hence more costly, than is usually considered necessary for Account offices. There are 28 men in all employed in it, at a total cost of Rs. 972 per mensem. The

245/10

strength of the Record Section of some of the other Civil and Public Works offices recently inspected by me, is considerably less, as shown below :—

Name of office.			Number of persons employed.
Accountant-General's office,	Madras		23
Do.	do.	Bombay	21
Do.	do.	Bengal	29
Do.	do.	N. W. Provinces	21
Do.	do.	Lahore	14
Do.	do.		5
P. W. Examr.,	Bombay		3
Do.	Central Provinces		4
Do.	Hyderabad		5
Do.	British Burma		5

Account Audit.

Accounts audited.

27. I have audited the accounts of the Presy. and of the Tinnevelly divisions for January, February, and March 1885, and of the Eastern Godávari and Ganjam divisions for March 1885. The result is stated below. I have not thought it necessary to repeat the objections due to want of rule, as they are generally of the same nature, as those mentioned in my report No. 35 upon the Rangoon office.

Revenue receipts.

28. No check is exercised by the Account office over such items of receipt as sale-proceeds of grass, trees, fruits, license fees for fishery rights, and the like. The check is left entirely in the hands of the Ex. Engineer; and whatever the amount he credits, be it more or less, is accepted.

Account audit.

29. The debits and credits in the monthly accounts current, submitted by Ex. Engineers, are checked with the schedules furnished in support. The check appears to be carefully applied; but the totals of schedules are not always certified as "agreed," and initialled by the Auditor. The total debits and credits in the account current, and the closing balances, are not stated in words. The opening balances are checked with the closing balances of the preceding month, but not initialled in token of agreement. In the audit endorsement, recorded on the face of the account, the expenditure is passed *provisionally*; but no note is subsequently made to show when it is passed finally.

Cash balances audited.

30. From the memo. of treasury balances given on back of this statement, it appears that the undrawn balance in treasuries at the end of each month is generally in excess of the actual requirements; and this is observable in many divisions. It shows that the applications for letters of credit are not perhaps carefully made out by the divisional officers. The total of undrawn balances for the whole Presdy. at the end of January 1885, amounted to Rs. 4,45,000. The largest balances noticed were:—

Rs. 65,000 against Nangam.
" 47,000 " Presidency.
" 21,000 " Godavari, Western.
" 25,000 " Buckingham canal.
" 20,000 " Cauvery and Vennar.
and " 17,000 " Tinnevelly.

The effect of over-estimating monthly requirements of cash, tends to invalidate the correctness of the cash requirement estimate prepared in the Civil dept. for the working of the treasuries.

(1) The undrawn balance in the Presdy. division for February was Rs. 55,000. The uncashed cheques on 31st March amounted to Rs. 76,529, of which Rs. 75,540 were dated 30th and 31st March 1885.

(2) The cash balance statements are rarely received before the 16th of the following month, which is very late.

Account sales.

31. Auctioneer's commission and other charges in connection with sales, are deducted from the gross sale-proceeds, and the net amount only is credited in the accounts. This is contrary to the procedure followed in the Civil dept. In the same way proceeds of old buildings sold, are credited net—*i.e.*, after payment of charges for demolition.

(1) The Examr. explains with reference to the last sentence, that this was an exceptional case, and that the correct procedure is usually followed.

Rents.

32. Rents appear to be regularly and speedily recovered. There were no outstandings of long date except a sum of Rs. 37-8-0, rent of the Sub-Collector's bungalow at Tuticorin from the 1st to 15th November 1883, which was outstanding on the 31st March 1885. But the monthly return of rentable buildings is incomplete to the extent that all buildings within the division, are not included in it. The Examr. has not yet seen whether the rents fixed are proportionate to the capital cost of the

building; but this will, it is stated, shortly be done. In the case of the High Court no authority for rate was entered, and when this was noticed by the Examr. the Ex. Engineer explained that the rate charged was fair. But in accordance with paragraph 1229 of the P. W. D. Code, a certificate to that effect should have been obtained from the Suptg. Engineer. No further action was, however, taken.

(1) Claims for compensation paid in lieu of quarters to Barrack Serjeants, Conductors, Purveyors, Medical subordinates, &c., are not recorded in any register, and hence there would not appear to be sufficient check against double payments.

(2) In the case of non-commissioned officers, hired buildings are supposed to be provided if no Government quarters are available. This office is required to see that there is proper sanction for hiring a building, and that the rate is not in excess of that sanctioned. But in many cases the sanctions when asked for, could not be produced.

(3) In the schedule of rates laid down for the above officers, it is stated that they are entitled to free quarters, or to compensation for the difference between value of inferior quarters and Rs 15. Apparently therefore Rs 15 is the limit of rent for which quarters are to be provided; but in several cases, quarters have been hired, and paid for above that sum.

Schedule of transfers.

33. This schedule is used not only to show details of debits and credits under the head "Transfers," but also details of receipts and charges under other heads, for which no separate schedule is furnished. Remittances to Civil, and items adjustable by that dept. for which no schedule is received, are shown in the schedule of transfers. In some few cases corrections have been made by this office in pencil, but they have not been attested by any one.

Register of transfers.

34. This is kept only for Provincial transfers. For divisional transfers no register is maintained to show the adjustments of the monthly debits and credits, and the unadjusted items at the end of each month. The total debits and credits in the Provincial register are not agreed monthly with the Provincial abstract; but only at the end of December and March, by means of rough statements. It is noticed that there was a large difference under the head "Irrigation" owing to the transfers to Irrigation of this Presdy. having been omitted from the register. The agreement sheet for March 1885 did not include the figures of the supplementary account; and hence there was a difference under every head.

Schedule of deposits.

35. This schedule shows in addition to deposits proper, receipts which cannot be properly taken to any revenue head of account. The following are some of the items held in deposit:—

(a) Money due to contractors but not paid.
(b) Money awaiting payment into Court.
(c) Convict labor for which no debit has been yet raised by the Civil dept.
(d) Over-recovery on account of Civil Engineers' Provident Fund.
(e) Items pending credit, for want of information, to Revenue.

Irrigation revenue, Rs. 100-7-6 of the Tinnevelly division, was held in deposit in the supplementary account for March 1885. This revenue was realized in the Civil dept. and credited in the exchange account; but as it was too late to show the revenue under its proper head in the P. W. accounts for 1884-85, the whole amount was credited to deposits by debit to Civil dept., and the proper adjustment made in the accounts of the following year.

(1) An item of Rs 261-7-2, which was held in deposit on account of money due to a contractor, was refunded to a district munsif, although there was nothing to show why the munsif should receive the amount.

Miscellaneous advances.

36. Besides regular advances, all payments which cannot be adjusted to any final head of charge are held under this head. Retrenchments made by this office, and advances of pay to officers going on privilege leave, are also passed through it. An item of Rs. 3-4-0, cost of a telegram from a Dy. Collr. to the Examr., P.W. Accts., was also shown in this schedule. The old items of long outstanding, which were noticed in the last Inspection Report, have, for the most part, been settled.

Permanent advances.

37. Permanent advances are held in the miscellaneous advance account, and not treated as imprests and held in the cash balance, as is done in all other P.W.D. offices. The latter course is better and more convenient, for reasons explained in para. 16 of my Report No. 36 upon the office of the Examr. of the Burma State Railway. In cases of special expenditure, special advances are made to officers holding imprests. No fixed advance has been sanctioned on account of the Secy. to Govt., P. W. D.; but sums are drawn by him as required, and repaid from time to time:—it is difficult therefore to say how long any particular item has been outstanding.

Audit of expenditure.

38. Work vouchers are furnished only for works costing more than Rs.2,500. The current month's expenditure is checked with supporting vouchers; and I find that this check is carefully applied. But charges shown against the head "Departmental

Agency" are not supported by any voucher, and therefore there is no check applied to them in this office. For certain charges under this head, such as petty supervision, &c., vouchers are now received.

Certificates not forthcoming.

39. The work vouchers are also checked with the previous work voucher. But I have been unable to check in some cases the previous expenditure in January's work vouchers, owing to some of the vouchers and contractors' certificates for December 1884, not being forthcoming. The cash balance statements and schedules of transfers for the same month are also not available.

Minor works.

40. For minor works that is, works costing Rs. 2,500 and under, a consolidated list or work voucher is rendered supported by vouchers. This list appears to be carefully checked.

(1) Work vouchers are not printed in some divisions. Clerical labor in divisional offices would be reduced if this were done.

Sub-register.

41. One sub-register is kept for the whole presidency, and not a separate one for each division, as in other account offices inspected by me. The monthly as well as the progressive expenditure upon each work is noted in this register, and the latter compared with the budget grants which are also noted in it. I have checked several entries and found no errors, except in one case where there was a small difference of 2 pies in the progressive total.

Peculiarity in contracts.

42. A peculiarity noticeable in some divisions in this presidency is, that the work given out to the contractor is charged for at a deduction of a fixed percentage of the sanctioned rates for each sub-head. In the work voucher, the actual progressive expenditure against each sub-head is not shown; but the work done is calculated at the estimated rate, the deduction of the fixed percentage being made from the total of the work voucher. The amounts are similarly shown in the contract certificate.

Vouchers not received.

43. No vouchers are received for sums below Rs. 50, nor for charges for stock, or daily labor, the amounts expended being merely noted. Charges for petty supervision are also shown under Departmental agency (see para 38).

Refund statement.

44. The entries in the refund statement, have been checked with the entries in the work vouchers, and schedule of receipts and expenditure, and found correct. But refunds between two sub-heads of the same work are not entered in this statement, as required by the P.W.D. Code published by the Govt. of India.

Result statement.

45. The result statement, here called audit notes, have been regularly disposed of; but in some instances where vouchers have been called for and received, the fact of such receipt has not been noted.

Completion reports.

46. Completion reports are usually received three months after completion of the work; but in some instances these were not submitted until eight months or a year had elapsed. The fact of receipt was regularly recorded in the sub-register. They are, after check in this office, forwarded to the Suptg. Engineers concerned for record in their office.

Land acquisition bills.

47. Land acquisition bills received in this office with the civil exchange accounts are not audited in any way: they are merely forwarded to the Ex. Engineer for necessary incorporation in his accounts. Such bills are not audited in the Civil Dept., as under rule the check rests with the adjusting dept. Between the two depts. therefore the check is lost (see para 74).

(1) The item of Rs. 5,159 on account of the Madras Railway noticed by Mr. Macdonald in paragraph 146 of his report is still outstanding.

Work is done efficiently.

48. Upon the whole, the work of this section is efficiently and properly carried out. But the establishment employed in it, is numerically greater than that engaged upon similar duties in other Public Works Examr.'s offices recently inspected by me. This will be seen from the subjoined statement:—

	Strength of section.
(1) Madras Account Audit Section (including Capital and Revenue Irrigation accounts)	58
(2) Bombay	31
(3) Hyderabad	6
(4) Rangoon	5
(5) Nagpur	2

ESTABLISHMENT AUDIT

Audit register.

49. The audit of salary and establishment bills appears to be carefully performed. The audit register is substantially the same as that maintained in other P.W. offices, except that in this office, a certain number of pages is appended to the

register where changes in establishment are explained. The sanctioned pay of each appointment is not shown in the register; nor is the audit reviewed in detail. The totals of the monthly bills in the register were not formerly initialled by the Examr. while passing the bills for payment. This, however, has been done from the beginning of the current year.

Personal allowances.

56. Personal allowances to leaves are passed with reference to the amount sanctioned; but the names of the individuals, for whom they are intended, are not entered in the audit register. Thus an important check, namely, that of seeing that the men entitled to the allowances are still in the service, and that the allowances are not continued to their successors, is left to the divisional officers.

Privilege leave allowances.

51. As supplementary establishment bills are not allowed, it generally happens that the pay of officers returning from privilege leave after the monthly establishment bill has been prepared and cashed, is paid and held in miscellaneous advances pending adjustment in the following month. This is contrary to the procedure of the Civil dept.

Service head charges.

52. It follows from what has been said, that charges are not always shown under the proper head in the accounts of the month in which they are incurred; and all payments of the above nature made in March, are as a rule, adjusted in the following year. It will be seen therefore that charges under 'Service head" are taken to a suspense head, which is irregular; and this also is contrary to the procedure of the Civil dept.

(1) Arrear pay is not shown in the column of the month to which it appertains.

Pension reports.

53. Reports upon pension applications are carefully made. I have checked, in some cases, the calculations of "average emoluments" and found them to be correct. The total number of pension cases remaining undisposed of on this date is 9; but the oldest one is dated March 1885.

Leave and service and scale registers.

54. The leave and service registers, and the scale register are neatly kept. The entries in the former were not checked by any responsible officer up to the end of 1884-85. But this has been done with effect from the current year.

Travelling Allowances.

Audit registers.

55. The registers maintained are similar to those described in previous reports on P.W. offices, and are open to the same objections. At the end of the register details of the charges are recorded. These might perhaps be done away with, if suitable headings were provided in the register.

(1) The original amount of the bill is first entered, and afterwards scored out in red ink, the amount for which the bill is passed being then noted. The totals made are initialled by the Auditors concerned.

(2) Items disallowed in a bill are scored out, and a fresh total made in red ink; but in the audit enforcement, the original amount of the bill is entered as well as the disallowances. The net amount, for which the bill is passed, is then shown.

Distance by road.

56. This office criticises the claim to mileage when billed for; but it does not check the distances travelled by road, and see that they are accurately stated. This check, it is said, is left in the hands of the controlling officer; but whether it is correctly exercised, if exercised at all, is perhaps a question for consideration.

Railway journeys.

57. Mileage rates are sometimes charged for, and passed to officers for journeys performed by road, over which railway communication is available for the greater portion of the way. The proper procedure would apparently be to admit the usual railway rates to the station where the railway ends; and mileage rates where the road journey begins.

Result of audit.

58. I have audited the travelling allowance bills of the divisions mentioned in para. 27, and for the months therein noted. The following are some of the points noticed :—

(1) Double second-class railway fare has been passed for journeys performed by rail, to an officer of the third class whose pay is Rs. 40—3—55, but who is actually drawing Rs. 42. This was done under the impression that "pay" in section 56 of the A.T.A. refers to the maximum pay of the appointment. But this is a mistake. In the case of daily allowance calculation is made on the maximum pay as ruled in section 51; in other cases, "pay" is used in the sense in which it is defined in the A.A. Code.

(2) No details or certificates are forthcoming for a sum of Rs. 151.8.0, being passage of an officer by steamer from Madras to Cocanada.

(3) The Examr. explains that they were sent after audit, to the Ex. Engineer by whom they are recorded. But they should be recorded in the Examr.'s office.

(3) This office made a deduction of Rs. 40 from the T.A. bill of the Chief Engineer and Secy. for Irrigation, being excess house-rent passed to a clerk in his office. It was objected to by the Secy. who stated that the recovery should be made from the clerk's salary; and the total amount of the bill was thereupon paid. But as the bill had been passed by this office for the net amount, the difference Rs. 40 was debited to Miscellaneous advances.

(4) In a case of a railway journey from Cuddalore to Trichy junction, annas 4 was passed in excess to an officer by this office.

(5) Erasures in a bill are not objected to; and a correction in one case was made in pencil.

(6) The object of journey has in a few instances not been noted in the journal; and in one instance it was stated as "on public duty." This is obviously insufficient, as all journeys paid for by the State are made on public duty.

(7) Deductions are now being made for charges for actual expenses passed to officers in 1883 for belts made at head-quarters. These allowances were drawn by the officers concerned for the upkeep of private horses under a misconception of the rule; but it was decided by the Financial dept. in 1884 that such was not the intention of the rule.

Contingent Audit.

Audit register.

59. One register for the audit of contingent charges is kept for the whole presidency, a separate page being given to each office or division. The heads of expenditure, such as office rent, stationery, binding, telegrams, sundries, &c., are printed on the left hand side of the register, with 13 money columns to the right. The details of each expenditure head are again unfolded at the end of the register, where the most trifling items of less than an anna are recorded in full. This is hardly necessary, as the details given in the body of the register are quite sufficient for purposes of audit; and it is a waste of time and labor to copy the bill *verbatim* into the register.

Totals in register.

60. The audit register maintained does not show the budget grants, and it does not therefore fulfil the main object of such a register as understood in the Civil dept., viz., to see that the budget limit for contingent expenditure is never filled; and hence it does not show the last or total column of the register is never filled; and hence it does not show the total expenditure during the year under each head.

Objectionable items.

61. Articles of stationery, such as scissors, ink erasers, candles, scarlet ink, and the like are frequently purchased in the local market, and included in contingent bills. In the bill for February 1885 of the Examr.'s office, an item of Rs. 100 on account of 20 reams of colored paper, is included. Pay of sweepers, watchmen, watermen, &c., are also drawn and passed as contingent charges.

(1) Receipts in support of telegram charges, in several cases marked "Private," were passed by this office without challenge.

(2) Rewards to officers for passing examinations in the Vernaculars, are treated as office contingencies.

Commission paid on money orders.

62. In one case it was noticed that pay of a clerk was sent to Ooty by a money order draft, the commission on which was charged to the State. There were other cases also in which money order commissions were charged in contingent bills. But under rule, all remittances for public purposes should be made by transfer receipts.

Charges for service books.

63. Service books are purchased from contingent money, and their value when recovered, is credited to contingencies. But as these items are not systematically recorded in any register to watch recoveries, this procedure would seem objectionable. In other offices such transactions are passed through the head "Misc. advances," where they can be effectually watched.

Staff employed and economy.

64. Upon the whole, the work of this section, including establishment, travelling allowance, and contingent audit, appears to be correctly and efficiently performed with the reservation noticed in para. 60. But the number of persons employed upon these duties, is in excess of the staff employed in other Public Works Account offices upon similar duties, as the subjoined statement will show :—

Madras	18 persons.
Bombay	13 "
Hyderabad	2 "
Nagpur	1 "
Rangoon	2 "

The cost of the Madras Establishment Section in 1884-85 was Rs. 16,512; it debited charges amounting in the aggregate to Rs. 24,39,434; and the cost therefore comes to ·677 per cent.

Suspense Balances.

Details. 65. The Suspense balances at the close of the year 1884-85 are subjoined :—

	Rs.
(1) Stock purchase and sales	13,049
(2) Stock	6,46,993
(3) Miscellaneous advances	44,732
(4) Advances due from contractors	27
(5) Advances due to contractors	1,14,416
(6) Deposits, ordinary	2,00,647
(7) Deposits, extraordinary	52,543

Stock. 66. The nature of the first two heads has been explained in former reports; the figures only are different in the present case. But they do not call for any remark.

Miscellaneous advances. 67. The details of the sums included under Miscellaneous advances are shown below :—

	Rs.
(1) Advances to members of the P.W. department	9,573
(2) Do. to work people	4,449
(3) Do. to Chief and Suptg. Engineer's for contingencies	3,307
(4) Establishments and errors	97,213
Total	44,732

(a) The advances under (1) are admissible under the rules of the P.W. dept., but they appear to be somewhat liberally granted. Pay of a small water work establishment not to Government for orders. The wages of the crew of a Government boat recoverable from earnings, are included under (2). In the Civil dept. the items under (3) and (4) would at once be charged off to service heads, recovery of the amounts due being watched through the objection books.

Contractors' advances. 68. The advances due to, and by, contractors call for no remarks; and they have since been adjusted.

Ordinary deposits. 69. The details under ordinary deposits are :—

	Rs.
(a) Deposits of subordinates	25
(b) Do. of contractors	54,355
(c) Retrenchments and errors in accounting	1,88,899
(d) Contributions for works	8,368
Total	2,00,647

The third head is the only one that needs explanation. It includes, *inter alia*, a sum of Rs. 1,36,440, which represents certain old outstanding balances in the exchange accounts, regarding which the orders of the C.G. are awaited. The remaining items are erroneous credits, which have for the most part since been adjusted.

Extraordinary deposits. 70. The extraordinary deposits are not of course shown as in balance upon the books of this office. But the register kept outside the accounts, records the following details :—

	Rs.
(a) In Savings Banks	26,343
(b) Held in trust, or for safe custody by the A.G., Madras	7,000
(c) Do. do. by Bank of Madras	19,200
Total	52,543

The whole of these amounts represent sums tendered by contractors for due fulfilment of contract, and by the Cashier's establishment. Those tendered in cash are forwarded by Ex. Engineers to District Savings Banks; those in securities, which are to be retained for more than a year, are sent by this office to the A.G., Madras; and those in securities, which are to be retained for less than a year, to the Bank of Madras. The amount under (a) is obtained from returns furnished by Ex. Engineers with their

accounts for March, and does not admit of any check by this office. That under (b) agrees with the statement published by the A.G. in the *Fort St. George Gazette*. That under (c) is said to have been verified in communication with the Bank of Madras; the details are published annually by the Examr. in the Gazette, after the Bank's return has been agreed with the registers of this office.

Exchange Accounts.

Inward accounts. 71. The procedure followed in this office for the adjustment of the items appearing in the inward accounts, is different from that followed in other P.W. offices inspected by me. All debits and credits adjustable by the Examr. are, in the first instance, taken to the head "Transfers divisional," and they are then communicated to the Ex. Engineers concerned, for inclusion in their accounts. This head therefore is cleared through the divisional accounts, in which the final adjustments are subsequently made by debit or credit to divisional transfers.

Transfers divisional increased. 72. This plan may be convenient so far as the responses to the debits or credits by other depts. are concerned; but it increases the transactions under Transfers divisional, and involves double adjustments. It also causes large differences between the debits and credits in the monthly accounts under the head mentioned. It is, however, an improvement over the Nagpur plan, where all such transactions are carried through deposits.

Adjustment register. 73. In connection with this procedure, a register is kept in which all the items, for the adjustment of which this office is responsible, are copied in detail of each item. It provides separate columns to show the months, and the mode of adjustment in the Examr.'s books, and also in the divisional accounts. The column "Mode of adjustment" is filled up in each case; but that for "Month of adjustment" is never filled. It will thus be seen that this register does not show when the items are finally adjusted; and as no register for Transfers divisional is maintained, it is not clear how the final adjustments of the items are watched. I think the column, Month of adjustment, should always be filled in future.

Vouchers not audited. 74. Vouchers received with the exchange accounts, and schedules of central adjusting account, do not appear to be properly checked (see para 47). It is understood that the audit of the disbursing dept. is accepted as final; but this is distinctly opposed to para. 7 (*a*), chap. 58, of the Civil Account Code. In one case, namely that for a charge of Rs. 68-6-3, on account of house-rent refundable to a sub-conductor, the proper voucher, *i.e.*, the payee's receipt duly stamped, was not furnished, nor was it called for by this office. No note of this refund was made in the schedules of house-rent, which should have been made to prevent a second claim.

Outward accounts. 75. The outward accounts have been compared with the monthly accounts and found to agree. But it may be noticed that the heads in the exchange accounts, do not exactly correspond with those in the provincial abstract. Hence in certain cases sums appearing in the latter under one head, are taken to a different head in the former.

Progress register. 76. The progress register kept is not in accordance with the Civil Account Code. It is in a very elaborate form, and shows all the items of the inward and outward accounts in detail of each item, against which adjustments are noted when effected. But from the current year, the register shows the debits and credits in lump sums, the differences at the end of each month only, being detailed.

(1) The old differences in the exchange accounts up to 1881-82 have not yet been adjusted. Their details have been worked out, and the final adjustment now awaits the Comptroller-General's orders.

(2) The exchange accounts, both inwards and outwards, are kept in separate bundles for each month. I think it would be better to have them filed, which is more convenient for reference.

Compilation and Booking.

Books and registers kept up. 77. The books and registers maintained by this office, are the divisional register and provincial abstract. No intermediate registers are maintained as elsewhere; and apparently no difficulty of any kind is experienced. In my Bombay and other reports I pointed out that such registers caused duplication of work, and might with advantage be abolished: the Madras procedure shows that this can easily be done.

Separate cash book kept for each office. 78. No circle register is maintained; but separate registers and abstracts are kept for recording transactions on account of irrigation, the postings in these registers being made from the schedules and registers submitted with the buildings and roads cash account current.

Postings correct.

79. The entries in the registers and abstracts are correctly made; and it is the practice of this office usually to attest corrections. But alterations of one figure into another are observable; and erasures are apparent. The entries made are not, however, rechecked by anybody: if they are, there is nothing to show it.

Account current.

80. The entries from the accounts audited, have been traced by me into the registers and abstracts maintained; and the collated figures have been agreed with the monthly account current submitted to the A.G.,P.W.D. No errors or omissions of importance were noticed. The figures in the printed annual finance and revenue accounts, have also been checked by me with the figures in the provincial abstract, and found to correspond.

MADRAS,
P. W. EXAMR.'s OFFICE,
The 26th January 1886.

E. SIMPSON-BYRNE,
Deputy Auditor-General.

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113 20 MAY 87 P. W. ACCOUNTS.

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Rules for the supply and repair of furniture required for the Viceregal residences at Calcutta, Barrackpore, and Simla.

[*These rules supersede so much of the rules issued with Public Works Department No. 2514 G., dated 28th November 1884, as relate to furniture for Viceregal residences.*]

Difficulties having arisen in connection with the supply and repair of furniture required for the Government Houses at Calcutta, Barrackpore, and Simla, a Committee was appointed to consider the various questions raised, and made the following recommendations under date the 7th October 1885 :—

(1) That the annual charges on the abovementioned account should be limited to Rs. 42,000, which amount was approximately the average expenditure incurred under this head by the Public Works Department during the previous ten years, and of which amount Rs. 27,000* should in future be taken as the Public Works grant, the balance Rs. 15,000 being considered as an increase to the Durbar Fund.

		Rs.
* Calcutta	...	17,000
Simla	...	10,000

(2) That the articles enumerated below should be supplied by and under the charge of the Public Works Department, all other articles being purchased by and under the charge of the Private Secretary to His Excellency the Viceroy.

Baths.
Bedsteads.
Blinds.
Bolster.
Book-cases.
Brackets.
Brackets (lamp, candle or gas).
*Busts and Pedestals.
Cabinets.
Carpets.
Chandeliers (gas or candles).
Chairs.
Chiffeniers.
Clothes baskets.
Commodes, &c.
Curtains.
Curtain rods and poles.
Couches.
Dressing tables.
*Durbar brass stands and ropes.
Durries.
Fenders.
*Filth receptacles.
Fire irons.
Fire guards.
Grates.
*Iron chests.
Kitchen ranges.
Looking-glasses.
*Maps and map stands.
Matting.
Mats (door).
Mattresses.
Mirrors.
Piano (when Government property).
Pictures, historical and presentation.
Portières.
Rugs (hearth).
Screens.
Sideboards.
Stoves.
Tables.
Towel horses.
Valances.
Wardrobes and presses.
Wash-hand-stands with crockery and glass complete.
*Weighing machines.
*Wheelbarrows.

*Added to list since issue of Finance Department Resolution No. 3305, dated 5th November 1886.

SALISBURY 23 MAY 8

(3) That the Rs. 15,000 referred to under head (1) be entirely at the disposal of the Private Secretary in the same manner as the Durbar Fund, but that he should render to the Comptroller of India Treasuries quarterly accounts, with vouchers, of the expenditure incurred from this grant.

(4) That any lapses from the Public Works Department annual grant of Rs. 27,000 should be added to the following year's grant.

The Governor General in Council having been pleased to accept* the above recommendations, the following rules are noted with the view of carrying into effect those which refer to the Public Works Department :—

* Financial Department Resolution No. 3005, dated 5th November 1885.

I. Whenever it is considered necessary to purchase new, or repair existing, furniture of Viceregal residences, the Military Secretary to His Excellency the Viceroy will communicate the necessary orders to the local Public Works authorities, under whose instructions a detailed estimate will be prepared by the Public Works officer in charge of the building. This estimate, with a statement of the balance available for expenditure, will then be forwarded to the Military Secretary, who will decide, with reference to the other demands already made, or likely to be made, whether the work can be carried out immediately, or must stand over either in whole or in part for execution in the following year. The sanction to the estimates will rest with the Military Secretary.

II. When from the rate at which expenditure is progressing it appears that the grant for the year is likely to be exceeded, it will be the duty of the local Public Works authorities to draw the special attention of the Military Secretary to the Viceroy to the fact, and to make a similar report to the Government of India in the Public Works Department.

III. The local Public Works officer will keep a register of estimates sanctioned against the annual grant for furniture with which he is concerned, which should show the balance available after each authorization.

IV. All furniture belonging to the State, that is to be maintained by the Public Works Department, will be brought on to the register of tools and plant and treated accordingly; the actual count required by rule may be conveniently made as simultaneously as practicable with the arrival and departure of His Excellency.

V. The actual care and custody of the furniture will be in the hands of one of the officials attached to Government House, who should be nominated for this duty; this officer should at once report to the Public Works officer concerned any instances of damage or destruction of furniture.

VI. The sale of unserviceable furniture will be effected by the Public Works officer in charge, in communication with the Military Secretary, and the realizations brought to credit as Public Works Revenue under the rules in force.

Copy of paras 10—14. of report of an inspection of Office of Examiner, Public works Accounts British Burma made in November 1885.

2451
16

10. In Burma, as elsewhere, the rule stating that all budget grants lapse at the end of the year appears to be evaded. This is evident from the abnormally high expenditure recorded in the March accounts, as compared with that of other months. In the Buildings and Roads section, the outlay in March was Rs 10,54,005 against Rs 2,01,431 in April; and in the Irrigation section it was Rs 1,84,375 in the former month against Rs 44,919 in the latter. These figures seem to indicate that the money was spent, not because it was necessary in the interests of the State, but because, if it were not so spent, the assignment would lapse.

11. The Cheques against Letters of Credit Unpaid Cheques} unpaid on the 31st March 1885 amounted to Rs 2,40,073 three drawn upon that date being Rs 2,10,257. This amount is far in excess of the drawings of any other date; and there is good reason

reason to suppose that, though bearing the date of 31st March, many of the cheques were drawn several days later. The is not an unfair inference from the subjoined table, which shows the dates upon which the Divisional Cash balance reports for the last day of March 1888 were received in this office:—

Rangoon	16th	Pegu	9th
Bassein	16th	Akyab	23rd
Arakan	17th	Henzada	23rd
Thanawaddy	9th	Thayetmyo	10th
		Tavoy	21st April 1888

Cash balance reports } in only two days' post from Rangoon; while the report of the latter was received on the 16th idem. It may be added that Thayetmyo had an outstanding balance of Rs 12,582 on the last day of the year, and this is the exact sum for which cheques were drawn on the 31st March. In the Arakan Division the figures were respectively Rs 57,522 and Rs 50,436.

13. As a rule, the Cash balance reports are received about the 5th or 6th of the following month, and the Cash accounts } Cash books } about a week after. But for March the former were much later, and

8/p 8

and the Cash accounts were later still. It is to be feared, therefore, that the Cash books were not closed on the 31st March, just as they are at the ends of every other day, but were deliberately kept open in order that the cheques drawn in April might be shown against the Budget grants of the previous year. 24/51 17

14. In these circumstances I would venture to suggest that each Executive Engineer be required to telegraph to the Examiner on the 31st March, his total expenditure for that month, and the number of last cheque drawn. And where there are sub-divisions, similar information should be furnished by the Sub-Divisional officer. If this be done, the practice of rushing expenditure in March, to evade the lapse of the budget grant, will to a great extent be stayed.

Audit and inspection of the Office of the Examiner of Public Works Accounts, Madras.

(Mr. Byrne's Report No. 37, dated 26th January 1886.)

The office appears to be in an efficient state, but the following points require attention :—

The elaboration of work (paragraph 22) in the Budget Section seems unnecessary, and some of the labor spent upon it could, perhaps be made available for the work of test audit in the Divisional and Sub-Divisional Offices.

The delay in the adjustment of the value of the teak timber (paragraph 24) obtained from the Forest Department, is not satisfactory, as the timber should not have been obtained when there were no funds available, and the postponement of the charge must have caused the amount to remain outstanding in the Forest accounts, and prevented the timber being brought on to the Public Works Stock accounts.

The statement in paragraph 39, that records of recent date were not forthcoming, requires attention, and measures should be adopted to preserve them more carefully.

The audit of Land Acquisition Bills (paragraph 47) in a satisfactory manner and at an early date, is absolutely necessary, as large embezzlements out of such payments have occurred, and I trust to hear that the necessary checks have been adopted.

It would appear from paragraph 74, that there is really no audit over vouchers received with Exchange and Central Adjusting Accounts. This should immediately be remedied, as the paying department is responsible merely that the vouchers are in correct form; that they show the charge with sufficient clearness, and that the calculations are arithmetically correct.

The defects mentioned in paragraphs 29, 30, 32 (1), 34, 38, 50 and 58, also require to be remedied, and no doubt the Examiner has already taken action in these cases.

E. GAY,

Offg. Comptroller General.

THE TREASURY,

The 17th April 1886.

EXAMINER
No. 113
21 MAY 1887
ENCLOSURES
P. W. ACCOUNTS.

(68) 2451/19 [C. No. 8.]

GOVT. OF MADRAS. } 188 . { P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 17th June 188 .

OFFICE NOTE No. 722

To
W.

Your O. N. No. 1770 C. dated 23rd May 1887.

Adverting to para 4 of the Govt. of India letter, the adoption of the rules as requested by Govt. of India is very desirable from an account point of view. They would remove all doubts as to the description of articles to be supplied by the Department, regularise the purchases, ensure the safe custody of articles purchased and regulate the proper disposal and accounting for unserviceable articles.

2. Proposals by this Office to bring the furniture of the Govt. Houses at Madras, Guindy and Ootacamund on the Executive Engineers' returns were negatived in para 5 of G. O. No. 762 dated 8th March 1883, and in para 6 of G. O. No. 784 W. dated 10th.

KEEP-WITH Genl. No.

dated 188 .

1000—12-5-87.

March 1883. And again proposals to introduce rules somewhat similar to those under consideration which are now contained in Govt. of India Code, Chapter XI, paras 12 and 13 and Appendix P. were also negatived in W's. O.N.No. 326 E. dated 4th September 1883.

3. From the memo by the Private Secretary to H.E. the Governor forwarded under cover of your O.N. No. 1873 D. dated 28th. August 1883, it would appear that the objection to accept the proposals above referred to, probably arose from a disinclination to assimilate the procedure in Madras to that prescribed for Lieut. Governors and Chief Commissioners; the procedue now proposed is that prescribed for furniture of Vice-regal residences, and probably therefore the objection will no longer apply.

4. The communication now received, appears to be practically an order to adopt the procedure in question, and if this procedure is objected to, it will be necessary

265
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to address Govt. of India.

5. The subject of para 5 of Govt. of India letter will be separately disposed of.

6. As regards para 6, in the case referred to the proposal to defer liquidation of liabilities was made by Govt. (vide G.O.No. 95 W. dated 11th. January 1886), but as a matter of fact the debit was accepted as soon as it appeared in the Civil Exchange Accounts, and there was therefore no delay. If Govt. approve, a draft Standing Order embodying the rules contained in Volume I, Chapter 9, paras 11 and 12 of the Civil Account Code will be submitted.

C.

S.P.
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hv 1770c. 23. 5. 87
B. hv 2764W. 1. 2. 86
" 95W. 11. 1. 86.
hv 2119c. 11. 12. 85
Q. 6. 2950W. 9. 12. 85
hv 2764D. 5. 12. 85
" 2372D. 20. 10. 85
" 2247D. 3. 10. 85
B. hv 52W. 8. 1. 85.
Q. 6. 2553W. 18. 10. 84
" 2509W. 10. 10. 84
" 2209W. 8. 9. 84.
" 2668W. 29. 10. 84
" 2594W. 22. 10. 84
hv 3266. 4. 9. 83
Q. 6. 764W. 10. 3. 83
" 762W. 8. 3. 83
hv 2283c. 7. 7. 87
Q. 4. 2769W. 24. 10. 86.

PWC No 4665

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No: 4

B

PUBLIC WORKS DEPARTMENT.

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81

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the

READ the following

Letter from the Government of India H.E. No 121 A.G. dated 10th May 1887.
Office note from the Examiner P. W. Accts. No 222 dated 17th June 1887.

Draft

Para 4 of the Government of India letter recorded above with copy of rules referred to therein will be forwarded to the Military Secretary to His Excellency the Governor for favour of remarks.

2 The question of adopting such measures as are necessary to prevent the ~~practice of rushing~~ expenditure in the last month of the official years under reference, and ~~to~~ orders on the subject will issue hereafter.

3. As regards the delay permitted

permitted in the adjustment of claims when funds are not available, the Examiner of P. W. Accounts will ~~prepare~~ submit for approval a draft standing order ~~in reference to~~ embodying the rules contained in Volume I Chapter 9 paras 11 and 12 of the Civil Account Code ~~and submit for approval~~.

~~H. E. No. w a / July / /~~

4. Ordered that a copy of these proceedings be forwarded to the Government of India.

H. E. No. 28.7.87 w a / July 1887.

Forwarded.

To

The Military Secy to His Excellency the Governor with one enclosure

Examiner of P. W. Accounts

2/7 C. 29.7.87 R. 12.9.87

C No 4665 Aw 8/9/87 (2)

2450 W

E. I. Form No. 22.

PUBLIC WORKS DEPARTMENT.

No. 2450 W

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Under date the

READ the following :—

2451 / 22

From the Govt of India No 121 A.G. d 10.5.87

" – Exr P.W.A. No 222 d 17.7.87.

Para 2 of the letter from the Govt of India above recorded will be communicated to the Exr P.W. Accounts, with an expression of the satisfaction of this Govt. at the result of the inspection of his office.

2. Para 4, with copy of the rules referred to therein, will be forwarded to the Military Secretary to H.E. the Governor for remarks.

3. The question of adopting measures to prevent the practice of rushing

expenditure in the last month of the official year will be considered separately.

4. As regards ~~the~~ delay in the adjustment of claims when funds are not available, the Examiner will submit, for approval, a draft standing order embodying the rules contained in Vol I, Chapter 9, paras 11 & 12 of the Civil Account Code.

5. Ordered that a copy of these Pros. be forwarded to the Govt of India.

Forwarded

7/9/87

To the Exr. PW accts

- Unig Secy to A.G. the Pres

- S.S. IV Circle.

- S.S. V Circle.

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Govt. of (1887) Madras.

PUBLIC WORKS.

Dated urgent 13/9/87

Recd.

Encl.

G.O. 12/9/ 1887, No. 2450 W / 2451

Inspection of the office of the Examiner Public Works Accounts

Orders on letter from the Govt of India, forwarding, with remarks, copy of a report of an —, in January and February 1886 by the Deputy Auditor General

Inspection of the office of the Exr P.W. Accounts

Forwarding copy of paras: on letter from the Govt of India, forwarding with remarks, copy of a report of an — in Jany & Feby 1886 by the Dy: Auditor General.

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