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28TH NOVEMBER 1887, No. 3235 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General Account.

READ—the following papers:—

Notes of Inspection by H. RAINIER, Esq., of the Office of the Executive Engineer, Presidency Division, on the 29th September to 5th October 1887.

In the absence on privilege leave of Colonel Ross Thompson, R.E., Executive Engineer, 1st grade, who is the Executive Engineer of this division, and since the 10th September 1887 Lieutenant Plummer, Assistant Engineer, has officiated in charge. Mr. Dumphy, Accountant, 4th grade, took charge of the accounts from Mr. A. Krishnasawmi Row on the 10th January 1887.

2. Both the Officiating Executive Engineer and the Accountant were present at the inspection.

3. The office was last inspected by an Accounts officer in November 1886 (see papers printed with G.O., No. 3285 W., of 11th December 1886).

4. The sub-divisional arrangements are now as follows:—

Name and number of sub-divisions.	Name and rank of sub-divisional officer.	Drawing account or imprest.	Amount of imprest.	Location of head-quarters.	Number of works in progress.
1. Bangalore	Sergeant T. Green, Supervisor, Acting Sub-divisional officer.	Neither ..	Rs. Nil.	Bangalore ..	60
2. Civil Works	Conductor A. Milne, Sub-Engineer.	Drawing account.	Nil.	Chepak, Madras.	68
3. Military Works	Sergeant R. W. MacAlister, Supervisor.	Imprest ..	500	Fort Saint George.	63
4. Superintendent, Gun Powder Factory	Superintendent, Gun Powder Factory.	Do. ..	50	Gun Powder Factory.	1

5. The Sub-divisional officers, with one exception, pay only nominal muster rolls, petty bills under Rs. 10 each, and subordinate supervision.

6. The exception being that the Sub-divisional drawing officer pays all presidency salaries and allowances, as well as advances to officers when authorised.

7. The imprests held in this division, including the above, are—

Name and number of sub-division.	By whom recouped.	Name, rank and office of imprest-holder.	Amount of imprest.	Average expenditure per month in last three months.	Date of recoupment during last three months.	Longest time occupied in recoupment.	Remarks.
Civil Works, Madras.	Executive Engineer.	Sergeant R. W. MacAlister, Supervisor, Chepak.	Rs. 600	Rs. A. P. 300 1 3	9th Aug. 1887 .. 14th 5th Sept. 5th 17th 10th May 31st 14th June 24th 9th July 14th August 1887.	16 days.	* The delay is said to be due to Colonel Ross Thompson's indisposition.
Superintendent, Gun Powder Factory.	Executive Engineer.	Superintendent, Gun Powder Factory.	50	92 12 10		6 days.	

8. And there are standing advances for office expenditure (contingencies) as follows:—

Name of office.	Amount of advance or imprest.	Average monthly expenditure in last three months.	Dates of recoupment during last three months.	Remarks.
Secretary to Government, Public Works Department.	Rs. 400 Average for last three months.	Rs. A. P. 655 8 6		
Chief Engineer for Irrigation	350	197 5 10	17th June 1887. 12th July .. 9th August .. 15th .. 21st June .. 17th .. 11th July .. 12th .. 15th August .. 4th June .. 6th .. 6th July .. 9th August .. 15th June .. 14th July .. 29th August .. 15th June .. 22nd July .. 12th August .. 22nd June .. 21st July .. 9th August ..	* These may perhaps be capable of reduction considering the facility with which expenditure can always be recouped, or the imprest at any time increased. It is important that no imprest should be larger than is necessary.
Superintending Engineer, V Circle ..	75	77 7 0		
Examiner, Public Works Accounts, Madras.	300	210 0 3		
Consulting Engineer for Railways ..	500	318 8 4		
Examiner, Railway Accounts	35	26 4 8		
Assistant Chief Engineer for Irrigation in charge of Tank Maintenance Scheme.	100	35 7 0		

9. Pending the adoption of some such rules as those recommended by the Government of India in its letter No. 121-A.G. of 10th May 1887 (see G.O., No. 2450 W., of 12th September 1887), new supplies and repairs of Government House furniture at Madras and at Guindy have been arranged for by the Military Secretary to His Excellency the Governor, whose accounts, when rendered to the Executive Engineer supported by vouchers, are met by a cheque for the amount. A sum of Rs. 5,000 is annually reserved to cover such charges.

10. The expenditure on the Madras and Guindy Government House furniture has amounted to—

In the year	RS.	A.	P.
1884-85	...	...	...
" 1885-86	3,000	0	0
" 1886-87	3,963	4	6
	5,143	1	2

11. The Sub-divisional drawing officer renders his cash account (copy) to the Executive Engineer for odd periods, sometimes 4 and sometimes 5 times a month.

12. The balance of the Executive Engineer's drawing account on the 1st September 1887 was proved correct, the pass-books being compared with cash-books and the difference analysed. The cheque books were examined. The divisional cash-book, which is kept by the accountant, was checked for one month, and the cash abstract book examined. The imprest accounts recouped for three months back were audited as well as Government House bills.

13. Cash-book voucher No. 137 of September 1887 for Rs. 27-1-7 was not available for audit, the payment was for the rent of a house hired from the 4th to 31st August 1887.

14. The accountant's audit of sub-divisional cash and imprest accounts is admitted to be perfunctory, vouchers only receiving superficial examination and not as is necessary a thorough and searching check.

15. But so long as there are no measurement sheets in support of bills for work done in the Madras sub-divisions (whether paid for by the Sub-divisional officers or by the Executive Engineer) there must be imperfect check of those vouchers, and the

accounts will have no basis. The Executive Engineer was said to have ordered or allowed the non-submission of measurement lists.

16. Nothing can be plainer than the need of measurement lists in support of bills, and that it is not sufficient for purposes of account that measurements should be taken for granted in the way they are in this division—see Code paragraphs 259, 366, 1367, 1563, 1756, 1818, 1824 and 1864 and the directions at the back of form No. 19.

17. Nine items of miscellaneous receipts in August 1887, aggregating Rs. 756-13-2, were not paid into the treasury in that month as enjoined by Code paragraphs 1602 and 1605.

18. The above items, together with those received in September 1887 or up to the 21st of that month, were paid into the treasury on the 23rd September 1887.

19. The following items paid for advertisements from April to August 1887 inclusive are not supported by the requisite sanction of the Superintending Engineer:—

	RS.	A.	P.
April 1887.—Paid to Proprietor, <i>Madras Times</i> , for advertisement published on 7th March 1887 inviting tenders	6	0	0
Do. —Paid to Proprietor, <i>Daily Post and Examiner</i> , for advertisement, &c., calling for tenders for annual repair works for 1887-88, Bangalore	4	8	0
Do. —Paid <i>Bangalore Spectator Press</i> for advertisement calling for tenders	3	15	0
May 1887.—Paid Compiler, <i>Mysore Gazette</i> , on account of advertisement charges for inviting tenders for certain works in Bangalore	5	0	0
Do. —Paid the Manager, <i>Madras Standard</i> , on account of advertisement charges	3	0	0
June 1887.—Paid <i>Madras Mail</i> on account of advertising charges ..	7	8	6
July 1887.—Paid Proprietor, <i>Daily Post and Examiner Press</i> , for advertising notice for inviting tenders for Cavalry buildings at Bangalore	5	10	0
Do. —Paid Proprietor, <i>Madras Times</i> , being the charge of advertising tenders for certain works	6	0	0
August 1887.—Paid Compiler, <i>Mysore Gazette</i> , for advertisement charges for printing notice calling for tenders	3	12	0

20. A nominal muster roll for April 1887 for labor employed on the Lunatic Asylum, Madras, was not available for audit, the explanation being that it had been returned to the Sub-divisional officer to enable him to compile the work abstract for the above work and month.

21. The voucher in Conductor Milne's imprest account for Rs. 4, paid to a punkah-puller for July 1887, bears no signature.

22. Conductor Milne's imprest account for 12th to 17th August 1887 was received in the Executive Engineer's office for recoupment on the 20th August 1887, but was not recouped till the 5th September 1887.

23. Nominal muster rolls for labor employed on five works were not available, the works being—

- (1) Ornamenting the ceiling of the nave of St. George's Cathedral.
- (2) Repairing the picotta at the tank of cemetery attached to St. George's Cathedral.
- (3) Repairing lightning-conductor of the chimney of boiler at the General Hospital.
- (4) Repairing Government House, Banqueting Hall.
- (5) Repairing light-house.

24. The pay of Bashiam Naiker and of Tharmalinga Mudaliar and of Shadagopa Naidu as well as of Rungasamy Naiker, all maistries, has been charged now to one work and now to another, which seems contrary to Code paragraph 935, wherein it is written "They (establishment charged to works) must be paid by the day or month, their employment ceasing with the cessation of the work."

25. A nominal muster roll for work done on the 1st September on account of coast defences was not available, nor was there one for work done from 1st to 15th April 1887 (Rs. 91-4-6), namely, re-roofing the mess-house, Fort St. George.

26. The pay of a Mr. Gamble, who is employed in the divisional office as a writer on Rs. 25 per mensem, is being charged to works in progress, which is also a deviation from Code paragraph 935.

27. And Mr. T. Perumal Pillai, a maistry on Rs. 35 per mensem, was, in May 1887, divided between the following works:—

	RS.
1. Parade barracks, additions to wash-houses, estimate Rs. 12,500	15
2. Do. whitewashing the buildings, estimate Rs. 2,990	10
3. Do. painting doors and windows, estimate Rs. 5,390	10
Total	35

28. In cash-book voucher No. 30 of June 1887 the payee is stated to have received the money five days previous to the date of its payment, and in the cash-book voucher No. 94 of the same month a contractor signs for his money twelve days before its payment to him.

29. Cash-book voucher No. 50 of June 1887 is for sittings provided for Roman Catholic soldiers in the Roman Catholic Cathedral at Madras and at Pallavaram. The Government order sanctioning this payment was not available. There is apparently no reason why the sittings at Pallavaram should not be paid for by the Chingleput division, or, if paid for here, the amount should be debited in transfer to the Chingleput division; but this is not done at present.

30. In cash-book voucher No. 123 of 24th June 1887 Rs. 629-5-11 was paid on account of the Ganjam division, but the advice of transfer debit to that division was not sent until the 5th July 1887.

31. There is a charge of one rupee a month for a copy of garrison orders, which, it is thought, should be supplied gratis.

32. There is also a charge of Rs. 1-8-0 for dieting the office cats, two in number. The cats were identified.

33. Sub-divisional office voucher No. 73 of 17th March 1887 is for Rs. 30 paid on that date for quarters occupied by an Assistant Apothecary, which quarters when rented by the Assistant Apothecary direct only cost him Rs. 27 per month. Government although such a frequent hirer and such a desirable tenant in every way apparently has to pay a higher rate of rent than does any one else, and this would seem to deserve special attention.

34. Perhaps the entire accommodation required periodically by the Executive Engineer on hire could best be got by inviting competition in the shape of tenders.

35. The works in this division are, with the exception of about half a dozen, done by contractors; those which are major works are contracted for in the usual way, the minor works, including repairs, being given out on contract annually. There are no piece-workers.

36. The contracts given out annually or abnormally are as follows:—

No.	Name of contractor.	Work contracted for.	Limit.	Conditions.	Nature of agreement.	In what way measured and paid for.	How often paid.	Particulars of sanction.
<i>Madras Sub-division.</i>								
1	Pedlatumby Maistrie.	Conservancy of River.	Rs. 80 per mensem.	Keeping the river clean.	Special form of bill.	Special form of bill.	Once a month.	Approved of by Superintendent Engineer in No. 827, dated 13th May 1887.
2	Mr. E. S. Dunhill.	Conservancy of Government clocks.	65 clocks at Rs. 1-8-0 per clock, one clock at Rs. 6 per mensem and three at Rs. 5.	Keeping clocks in working order.	Contract bond.	Not paid this year yet.	Nil.	Approved of by Superintendent Engineer in No. 830, dated 21st April 1887.
3	V. Saranapooy Maistrie.	Supply of charcoal to Government line-buses.	Rs. 27 a ton of 11 parais to any extent required.		Do.	Measured as supplied. Form in bill for materials and piece-work forms used.	Whenever he supplies.	Approved of by Superintendent Engineer. Security No. 500.
4	V. Srinivasa Chetty.	Military minor new works inside Fort St. George.	Up to Rs. 2,400.	10 per cent. below the estimated rate and 10 per cent. deduction on account of security.	Contract agreement.	Do.	Nil.	Approved in Superintendent Engineer's No. 1478-A, dated 2nd July 1887.
5	Soreacety Naliker.	Military minor new works outside the Fort.	Do.	At the estimate rates and deduction of 10 per cent. on account of security.	Contract bond.	Do.	Once in 45 days nearly.	Superintendent Engineer's No. 1477-A, dated 2nd July 1887.
6	N. Srinivasa Iyengar.	Repairs to Military buildings inside the Fort.	Do.	9 per cent. below the estimate rates and Rs. 500 security.	Do.	Do.	After completion of each work.	Superintendent Engineer's No. 1476-B, dated 2nd July 1887.
7	T. Ramasamy Maistrie.	Repairs to Military buildings outside the Fort.	Do.	Do.	Do.	Do.	After completion of each work.	Do.
8	B. Munisamy Saw.	Civil minor new works.	Do.	2 per cent. below estimated rates and Rs. 500 security.	Do.	Do.	Do.	Superintendent Engineer's No. 1477-B, dated 2nd July 1887.
9	Do.	Civil repairs.	Do.	5 per cent. below estimated rates.	Do.	Do.	Do.	Superintendent Engineer's No. 1477-B, dated 2nd July 1887.
10	T. Numburmal Chetty, B.A.	Painting and wood-cilling all new and repair works, Military and Civil.	No limit.	12½ per cent. below estimated rates.	Do.	Do.	Do.	Superintendent Engineer's No. 1477-B, dated 2nd July 1887.
<i>Bengalore Sub-division.</i>								
1	C. Jagannatha Row.	Repairs to Military buildings out of Agrani.	Up to Rs. 2,000.	5 per cent. below the estimated rates and Rs. 400 security.	Contract bond.	Contract and piece-work forms used.	After completion of each work.	Approved of by Superintendent Engineer in No. 1482, dated 2nd July 1887.
2	B. Munisappa Maistrie.	Repairs to Military buildings at Agrani.	Do.	6½ per cent. below the estimated rates and Rs. 500 security.	Do.	Do.	Do.	Approved of by Superintendent Engineer in No. 827, dated 13th May 1887.
3	Chinnasamy Naidu.	Civil and Military minor new works and Civil repairs at Bangalore.	Do.	2 per cent. below estimated rates and Rs. 500 security.	Do.	Do.	Do.	Approved of by Superintendent Engineer in No. 1385-A, dated 24th June 1887.
4	T. Numburmal Chetty, B.A.	Painting and wood-cilling all new works and repairs, Military and Civil.	No limit.	15 per cent. below estimated rates and Rs. 500 security.	Do.	Do.	Do.	Approved of by Superintendent Engineer in No. 827, dated 13th May 1887.

70. The accounts of Numbermal Chetty and of B. Muncappah Maistrie, contractors, are not posted since July 1887. There have been transactions in September with both contractors.

71. In Mr. C. Ashworth's account two payments to him in September 1887 have not been debited, and work done by him (additions to wash-houses in Parade Barracks) which was measured on the 18th August 1887. The bill being received by Executive Engineer on the 27th idem was not credited to Mr. Ashworth's account until some time after the date of payment, which was the 5th September 1887.

72. In the account of contractor B. Moonesawmy it was noticed that of Rupees 263-13-2, which was paid to him in September 1887, only Rs. 138-8-0 is debited to his account, though the entire amount was for contract work done and should have been debited to him.

73. In the account of V. Streenevaya Chariar work which had been measured on the 12th July 1887, the certificate of which had been received by the Executive Engineer on the 21st idem, has never yet been credited to the contractor nor entered in part I of the work abstract.

74. The accountant is not sufficiently awake to the necessity of prompt posting of the contractor's ledger and is altogether asleep in his habitual omission of debits to contractors' accounts whenever stock is issued to them. No such issues, which are very frequent in this division, have been debited to contractors in their ledger accounts.

75. According to the contractors' ledger there was on the date of inspection Rs. 833-15-7 due to contractor C. Thanegaroya Mudaliar since March 1887 for work done at the Lunatic Asylum at Madras, but, as a matter of fact, Rs. 864-2-6 was paid in July 1887 to the above contractor, which sum was not debited to him in his ledger account, and which was Rs. 30-2-11 more than was due to the contractor according to the last bill. This is said, however, to be in adjustment of former errors. The bills said to contain the errors were not available, and the accountant's statements could not be verified.

76. Measurement books of nine works completed in the Madras sub-division could not be produced.

77. Completion reports have gone to the Examiner regarding the above works, and this should mean that measurements have been checked, but they have not been.

78. *General remarks.*—The cancelment of measurements ordered in Code paragraph 1756 is not carried out in this division.

79. The procedure ordered in Code paragraph 1367 is not carried out in this division.

80. Contractors are called upon to sign duplicate vouchers, which is prohibited by Code paragraph 1644.

81. Accounts documents are not, but should be, stamped with the office date stamp immediately upon their arrival in the office.

82. The Executive Engineer does not, but should, initial all works in the register of works. He generally initials major works.

83. There are so many serious disadvantages attending the preparation of the work abstracts in the sub-divisional offices that it would be better from every point of view if the Code (paragraphs 1757, 1765 and 1767) did not allow it.

84. As the Executive Engineer is required by rule (Code paragraphs 311, clause III, and 1764) to digest the entire contents of each work abstract, signing it as having done so, he would surely prefer to have these documents compiled correctly once for all, under the supervision of the trained accountant in his own office.

85. Prepared in the sub-divisional offices, the indispensable condition of the document's usefulness, namely, its punctual appearance in the Executive Engineer's office, is impracticable.

86. It is, when prepared in sub-divisional offices, invariably very imperfect with many errors, and it often has to be sent backwards and forwards between the divisional and sub-divisional offices several times before the divisional accountant can make anything of it.

87. A reference back to paragraphs 37 and 42 of this report will show how punctually the work abstracts, which are prepared in the sub-divisions, do put in appearance. So late are they that it has the effect of delaying the submission of the most important part of the division's accounts to the Examiner.

88. The rule allowing of the preparation of work abstracts in sub-divisional offices is apparently inconsistent with other rules in the Code, namely, Code paragraphs 1818 and 1756 and 1637.

89. Of course the Executive Engineer is responsible for the correct and punctual preparation of work abstracts by whomsoever they are prepared (see Code paragraph 1764).

90. The accounts of buildings here are more considerable than in any other division in the Presidency, and there is much correspondence involved in the supply of quarters to those entitled to them.

91. In August 1887 Rs. 613-4-11 was paid for quarters hired by the Executive Engineer per month; and Rs. 211 was paid by way of compensation in lieu of, or for, inferior quarters.

92. These payments being audited were found in order.

93. Rupees 7-3-7 has been due from Surgeon W. B. Day since October 1886 for rent, but this is under adjustment now.

94. The register recommended for use in the Chingleput division would be even more useful in this division.

95. The form is as follows:—

108. No recovery has yet been made from Contractor C. Manicka Mudaliar, who has been supplied with burnt shell from May 1887 as follows:—

	RS.	A.	P.	
May 1887	132	8	0	No recovery.
June "	187	8	0	Do.
July "	180	0	0	Do.
August 1887	270	0	0	Do.
Total	770	0	0	

109. The claims of travelling allowances paid by the Executive Engineer from March to August 1887 inclusive were audited and found correct.

110. Service books of all non-gazetted permanent employes were examined.

111. Personal certificates of character are entered in the service books, which is contrary to section 129, rule 8, of the Civil Pension Code.

112. The service book of the following lascar requires re-attestation:—

	Date of last re-attestation.
C. Murugesu Mudaliar	1st October 1882.

113. Service books for the following men have not been opened out:—

Perumal	} appointed on 15th July 1887.
Ramaswamy	

114. The budget registers are in order. There is no register of liabilities.

115. There is a good account of service labels, which is in order.

116. The supervision of the accounts work of the office is deficient in both quantity and quality. Seldom has the undersigned noticed such slack and backward accounting respecting works and transactions with contractors. The accountant displayed generally, to say the least, a singular want of intimacy with the various accounts matters under notice during the inspection.

117. The division is a heavy one, and the correspondence, which is very considerable, is very much of it connected with the accounts.

118. But there are no less than six clerks engaged on the accounts in addition to the accountant, and he is therefore most liberally assisted.

MYSORE,
7th October 1887.

(Signed) H. RAINIER,
Inspecting Officer.

No. 785.

Forwarded for information and orders of Government with the following summary and remarks:—

Item No.	Paragraph of Inspection Notes.	Irregularity noticed.	Paragraph of Code.	Examiner's remarks.
1	8	Imprests with the following officers perhaps susceptible of reduction:— Chief Engineer for Irrigation, Rs. 350. Examiner of Public Works Accounts, Madras Rs. 300. Consulting Engineer for Railways, Rs. 500.		1. It seems unnecessary to reduce the present advances.

Item No.	Paragraph of Inspection Notes.	Irregularity noticed.	Paragraph of Code.	Examiner's remarks.
2	9	Purchase and repair of furniture for Government Houses at Madras and Guindy not yet arranged for in accordance with the recommendation in Government of India's letter No. 121-A.G., dated 12th September 1887.		2. Orders of Government on the proposals of the Government of India will be awaited.
3	11	Submission of copy of cash book by a certain Sub-divisional drawing officer at irregular and odd periods.		3. With a view to enforcing punctuality in the submission of sub-divisional accounts—on which the punctuality of the divisional accounts greatly depends—it seems desirable to fix dates for general adoption in all divisions. The 1st, 13th and 20th of each month are suggested. Should Government not approve of this proposal, the Executive Engineer should himself fix dates, as required by Code paragraph 1745, and insist on their observance. Uniform dates for all divisions will much facilitate check by this office.
4	13	A voucher for Rs. 27-1-7 for rent of hired buildings was not available for audit.		4. The Executive Engineer should explain absence of voucher.
5	14 & 21	Perfunctory audit of sub-divisional cash-books by accountant and superficial examination of vouchers.	374	5. These matters should have the personal attention of the accountant.
6	15, 16, 50, 53 and 57	Habitual absence of measurement sheets which should support bills.	1818; see also 1867.	6. The question whether measurement sheets should be sent to the divisional office is under reference to Government (see my office note, No. 193 of 10th June 1887, on which orders of Government are requested).
7	17	Delay in paying certain miscellaneous receipts into treasury.	1602, 1605	
8	19	Want of Superintending Engineer's sanction to charges for certain advertisements.	267 (n) & 320 (l)	
9	22	Delay in the recoupment of an imprest account.	1737	7. Apparently an isolated case.

Item No.	Paragraph of Inspection Notes.	Irregularity noticed.	Paragraph of Code.	Examiner's remarks.
10	20, 23 and 25	Nominal muster rolls for several works not available.		8. The Executive Engineer might be asked to explain the absence of these muster rolls and to state what measures are taken to ensure their being forthcoming in future for watching the prompt return of any that may have to be sent out of the office.
11	24, 26 and 27	Establishment irregularly charged to works.	935	9. The Executive Engineer should explain why these men are not charged to establishment under proper sanction.
12	28	Two instances of payees having signed the receipts for payment before the payments were actually made.		10. Will be taken up separately.
13	29	A payment for compensation for sittings in a church at Pallavaram adjusted finally in this division instead of being transferred to Chingleput division.		11. Should be transferred for adjustment to the division concerned; omission to transfer charges might lead to double payments.
14	30	Delay in advising a transfer debit.	1882	12. Seems to be an isolated case.
15	31	Payment by Executive Engineer for garrison orders.		13. This matter is already under reference to Government.
16	33	Rent paid by Executive Engineer for quarters hired for an Apothecary higher than that paid when the house was rented by the Apothecary himself.		14. The differences are trifling, — and it may, I think, be presumed that the Executive Engineer obtains the best terms that he can.
17	40, 41 and 62	The register of works not posted in the case of three works, the explanation being that work abstracts were not received from Sub-divisional officers.	1865	15. The Executive Engineer should enforce punctuality on the part of Sub-divisional officers.
18	42, 61, 69 and 87.	Delay in writing up work abstracts in several instances.	1764	16. Apparently due to unpunctuality in submission of sub-divisional accounts (see remarks against item 3).
19	43	Irregular and slovenly corrections in the register of works in the case of a certain work.		17. Due notice will be taken of the unsatisfactory performance of the accountant's duties of supervision or otherwise (see remark against item 50 below).
20	44	Purchase of articles of European manufacture without sanction of Government in one case.	Appendix G.	18. The Executive Engineer should explain why sanction of Government is not considered necessary.

Item No.	Paragraph of Inspection Notes.	Irregularity noticed.	Paragraph of Code.	Examiner's remarks.
21	45	Omission in a work abstract of materials obtained for a work from Consulting Architect.	1753 & 1759	19. Should be inquired into and necessary corrections made.
22	46 & 47	Work done on account of general repairs of Public Works Stores and Workshops' buildings not measured (the agreement with contractor stipulates that the work shall be completed on 31st August 1887) and no bills prepared though the agreement provides for monthly payments.	1367	20. Apparently requires explanation.
23	48 & 49	Delay in billing for measured work in two cases.	1824	21. The delays are trifling.
24	51	Correction in a contract agreement not authenticated.		22. The personal attention of the Executive Engineer should be given to important documents, such as contract agreements, and especially to seeing that they contain no unauthenticated alterations which might vitiate them.
25	52	In one case the work done by a contractor not frequently measured.	1824	23. Apparently an isolated case.
26	49, 53, 56 & 59	Delay in paying contractors—four instances of.	1824	
27	54	Work carried out by a contractor without any agreement.	1353	
28	55	An addition of 10 per cent. in a contract certificate which could not be explained.		24. Further explanation is desirable.
29	58	A work abstract was not prepared for a work though four contractors worked on it in the same month.	1909	
30	60	Non-recovery of security from a contractor.	1364	25. Requires explanation.
31	63 & 64	Materials at site of a work that has been stopped not transferred to other works or brought on to stock.	1711	26. If the work was only suspended there would seem to be nothing irregular in the matter noticed.

Item No.	Paragraph of Inspector Notes.	Irregularity noticed.	Paragraph of Code.	Examiner's remarks.
32	65, 66 and 67	Value of materials issued to contractors not debited to them in accounts at the time of issue in two instances, and in one of these cases, though subsequent payments were made to the contractor, the value of materials issued was not deducted in his bills.	1868, 1851, note 2 (II)	27. Such cases as these seem to show the necessity of a manual for accountants, laying down in detail the system on which the accounts routine should be conducted. It is only by system—if at all—that such occasional mistakes can be avoided.
33	68	Apparently irregular debit to a work of ministries' pay long after it was practically completed.		28. The Executive Engineer should, I think, be required to explain how it happened that some time after the completion of the work and payment of arrears the exact unexpended balance of the estimate was charged to the work.
34	70, 71, 72, 73, 74, 75	Contractors' ledger not posted up to date in several cases.	1868	29. The accountant is to blame for these omissions, and his failure will be noticed. At the same time some prescribed system for dealing with these ledgers is very necessary.
35	73	Delay in recording liabilities in the work abstract in one case.	1864	
36	76	Non-production of measurement books for 9 completed works in Madras Sub-division.	1756	30. See remark against item 6.
37	78	Rules regarding cancellation of measurements not carried out in the division.	1756	
38	79	Monthly report of work done by contractors not rendered.	1367	31. Forms the subject of a separate reference to Government.
39	80	Contractors required to sign duplicate vouchers.	1644	32. The practice is prohibited and should be discontinued.
40	81	Accounts documents not stamped with the date of receipt in divisional office.		33. The best way of providing for this is under consideration, and will be separately reported upon.
41	82	All works in the register of works not initialled by Executive Engineer.	311, clause 6.	
42	83 to 89	Delay and irregularity caused by the preparation of work abstracts in sub-divisional offices.	1757	34. Forms the subject of a separate reference to Government.
43	94 & 95	Want of a form of register for recording the disposal of applications for quarters from persons entitled to the same.		35. The Executive Engineer should report as to the suitability of the form suggested.

Item No.	Paragraph of Inspector Notes.	Irregularity noticed.	Paragraph of Code.	Examiner's remarks.
44	101 to 103, 106 and 108	Long outstanding items in the suspense accounts.		36. These outstandings should be adjusted without delay.
45	104	A Savings Bank pass book not sent to Savings Bank to be written up.		37. Should be attended to.
46	105	Deposit of certain individuals in the Mysore Government Savings Bank instead of the Post Office Savings Bank.		38. These deposits should I think be transferred at once to the Government Post Office Savings Bank and the transfer reported by the Executive Engineer.
47	111	Entry of personal certificates of character in service books.	Section 129, rule 8, of the Civil Pension Code.	39. The practice is irregular and should be discontinued.
48	112	Want of re-attestation in one service book.	864, note 1.	40. The Executive Engineer should be required to report at an early date that these omissions have been rectified.
49	113	Service books not opened out for two individuals.	864.	
50	116	Supervision of accounts work by accountant deficient and accounts of works and contractors slack and backward.		41. The failure of the accountant to attend to his duties will be suitably noticed. 42. The attention of the Executive Engineer should also be drawn to items 7, 8, 26, 27, 29, 33, 35, 37, 39 and 41 of the above summary, and to the Code rules bearing thereon.

MADRAS,
19th November 1887.

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

ORDER—dated 28th November 1887, No. 3235 W., Public Works.

Communicated to the Superintending Engineer, V Circle, who will direct the attention of the Executive Engineer, Presidency Division, to the remarks and suggestions of the Inspecting officer and of the Examiner, Public Works Accounts.

2. With advertence to the Examiner's remarks against item 2 of the summary, it is observed that the proposals of the Government of India with respect to the procedure to be followed in the purchase and repair of furniture for Government Houses are under reference* to the Military Secretary to His Excellency the Governor.

3. Superintending Engineers are invited to express their views on the Examiner's suggestions with respect to item 3.

4. The replies of Superintending Engineers to the question relating to the recording of measurement sheets in Executive Engineer's offices (item 6) have been referred† to the Examiner for consideration.

* Dated 11th November 1887, No. 4023 C.

5. The Executive Engineer should be called upon to report on the points mentioned in items 4, 10, 11, 20, 22, 28, 30, 33, 48 and 49, and his attention should be particularly drawn to the matters referred to in items 24 and 47, as well as to the items quoted in the Examiner's closing remark.

6. The Superintending Engineer, V Circle, will give his consideration to the Examiner's remarks against item 46.

(True Extract.)

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

To the Superintending Engineer, V Circle.
„ other Superintending Engineers.
To the Examiner, Public Works Accounts.
„ Military Secretary to His Excellency the Governor.

Exd. J. Moses.

GENERAL.
ACCOUNT.

Gobt. of (1887) Madras.
PUBLIC WORKS.

Dated November, 28th.

Recd.

Encl.

G.O., 28th Nov. 1887, No. 3235 W.

NOVEMBER.

Inspection Notes.

Orders on — submitted by the Examiner,
Public Works Accounts, of the office of the
Executive Engineer, Presidency Division.

Read the following papers —
NOTES OF INSPECTION BY S. PAINE ESQ OF THE OFFICE OF
THE EXECUTIVE ENGINEER PRESIDENCY DIVISION ON THE 29TH SEP-
TEMBER TO 5TH OCTOBER 1887.

IN THE ABSENCE ON PRIVILEGE LEAVE OF COL. ROSS
THOMPSON R.E. EXECUTIVE ENGINEER 1ST GRADE, WHO IS THE EXECU-
TIVE ENGINEER OF THIS DIVISION, AND SINCE THE 10TH SEPTEMBER
1887, LIEUT. PLUMMER, ASST. ENGINEER, HAS OFFICIATED IN CHARGE.
MR. DUMPHY, ACCOUNTANT 4TH GRADE, TOOK CHARGE OF THE ACCOUNTS
FROM MR. A. KRISHNASWAMI ROW ON THE 10TH JANUARY 1887.

2. BOTH THE OFFICIATING EXECUTIVE ENGINEER AND THE
ACCOUNTANT WERE PRESENT AT THE INSPECTION.

3. THE OFFICE WAS LAST INSPECTED BY AN ACCOUNTS OFFICER
IN NOVEMBER 1886, SEE PAPERS PRINTED WITH G.O. NO. 8285 W. OF
11TH DECEMBER 1886.

4. THE SUB-DIVISIONAL ARRANGEMENTS ARE NOW AS FOLLOWS:-

Name and number of Sub. Divisions.	Name and rank of Sub. Divisional officers.	Drawing Account or Imprest.	Amount of Imprest	Location of Head Quarters.	N ^o of Works in progress	Remarks.
1. Bangalore	Supt. J. Green, superior, Acting Sub. Divisional officer	neither	nil	Bangalore	60	
2. Civil Works	Contd. A. Milne Sub. Engineer	Drawing Account.	Nil	Chyfatk Madras	68	

Name and Number of Sub. Divisions	Name and rank of Sub. Divisional Officer	Drawing Account or Imprest	Amount of Imprest	Location of Head Quarters	No. of Works in progress	Remarks
3 Military Works	Sergt. R.W. Mac Alister, Supervisor	Imprest	Rs. 500	Fort Saint George	63	
4 Supt. Gun Powder Factory	Supt. Gun Powder Factory	do	Rs. 50	Gun Powder Factory	1	

5. THE SUB-DIVISIONAL OFFICERS WITH ONE EXCEPTION PAY ONLY NOMINAL MUSTER ROLLS, PETTY BILLS UNDER RS. 10/ EACH AND SUBORDINATE SUPERVISION.

6. THE EXCEPTION BEING THAT THE SUB-DIVISIONAL DRAWING OFFICER PAYS ALL PRESIDENCY SALARIES AND ALLOWANCES, AS WELL AS ADVANCES TO OFFICERS WHEN AUTHORIZED.

7. THE IMPRESTS HELD IN THIS DIVISION INCLUDING THE ABOVE ARE

Name and Number of Sub. Division	By whom recouped.	Name, rank and office of Imprest holder	Amount of Imprest	Average expenditure per month in last 3 months	Date of recoupment during last 3 months	Longest time occupied in recoupment	Remarks
Civil Works Madras.	Executive Engineer.	Sergt. R.W. Mac Alister, Supervisor, Chepakk	Rs. 500	300 1 3	9 th Aug. /84 16 th Aug. /84 5 th Sept. /84 5 th Sept. /84 17 th Sept. /84	16 days	* The delay is said to be due to Col. Ross Thomson's indisposition

Name and number of Sub. Division	By whom recouped.	Name, rank and office of Imprest Holder	Amount of Imprest	Average ex- penditure per month in last three months	Dates of recoupment during last 3 months	Longest time occupied in recoupment	Remarks
Superintendent Gun Powder Factory.	Executive Engineer.	Superintendent. Gun Powder Factory	Rs. 50	92 12 10	10 th May /84 31 st May /84 14 th June /84 24 th June /84 9 th July /84 14 th Aug. /84	6 days	

8. AND THERE ARE STANDING ADVANCES FOR OFFICE EXPENDITURE (CONTINGENCIES) AS FOLLOWS:-

Name of Office	Amount of Advance or Imprest.	Average monthly expenditure in last 3 months	Dates of recoupment during last 3 months	Remarks
Secretary to Government P.W.D.	Rs. 400. average for last 3 months	658 8 6		
Chief Engineer for Irrigation	Rs. 350	194 5 10	17 th June /84 12 th July /84 9 th Aug. /84 15 th Aug. /84	
Superintending Engineer S. Circle.	75	44 4	21 st June /84 17 th June /84 11 th July /84 12 th July /84 18 th Aug. /84	
Examiners P.W. Accounts, Madras.	* 300	210 3	4 th June /84 6 th June /84 6 th July /84 9 th Aug. /84	
Consulting Engineer for Railways	* 500	318 8 4	13 th June /84 12 th July /84 29 th Aug. /84	* There may perhaps be capable of reduction, considering the facility with which expenditure can always be recouped, or the Superintendent at any time necessary. It is important that no Imprest should be larger than necessary.

Name of Office	Amount of Advance or Surplus	Average work by expenditure in last 3 months	Dates of receipt during last 3 months	Remarks
Examiner, Railway Accounts	Rs. 35	20 4 8	15 June/07 22 July/07 12 Aug/07	
Asst. Chief Engineer for Irrigation in charge of Tank Maintenance Scheme.	100	35 7	22 June/07 21 July/07 9 Aug/07	

9. PENDING THE ADOPTION OF SOME SUCH RULES AS THOSE RECOMMENDED BY THE GOVERNMENT OF INDIA IN ITS LETTER NO. 121 A G OF 10TH MAY 1887 (SEE G.O. NO. 2450 W. OF 10TH SEPTEMBER 1887), NEW SUPPLIES AND REPAIRS OF GOVERNMENT HOUSE FURNITURE AT MADRAS AND AGULINDY, HAVE BEEN ARRANGED FOR BY THE MILITARY SECRETARY TO HIS EXCELLENCY THE GOVERNOR, WHOSE ACCOUNTS WHEN RENDERED TO THE EXECUTIVE ENGINEER SUPPORTED BY VOUCHERS, ARE MET BY A CHEQUE FOR THE AMOUNT. A SUM OF RS. 5,000 IS ANNUALLY RESERVED TO COVER SUCH CHARGES.

10. THE EXPENDITURE ON THE MADRAS AND AGULINDY GOVERNMENT HOUSE FURNITURE HAS AMOUNTED TO

IN THE YEAR 1884-85..RS. 3,000-0-0

.. 1885-86..RS. 3,963-4-6

.. 1886-87..RS. 5,143-1-2

11. THE SUB-DIVISIONAL DRAWING OFFICER SENDS HIS CASH ACCOUNT (COPY) TO THE EXECUTIVE ENGINEER FOR ODD PERIODS, SOMETIMES 4, AND SOMETIMES 5 TIMES A MONTH.

12. THE BALANCE OF THE EXECUTIVE ENGINEER'S DRAWING ACCOUNT ON THE 1ST SEPTEMBER 1887 WAS PROVED CORRECT, THE PASS BOOKS BEING COMPARED WITH CASH BOOKS AND THE DIFFERENCE ANALYSED. THE CHEQUE BOOKS WERE EXAMINED. THE DIVISIONAL CASH BOOK WHICH IS KEPT BY THE ACCOUNTANT WAS CHECKED FOR ONE MONTH AND THE CASH ABSTRACT BOOK EXAMINED. THE IMPREST ACCOUNTS RECEIVED FOR 3 MONTHS BACK WERE AUDITED AS WELL AS GOVERNMENT HOUSE BILLS.

13. CASH BOOK VOUCHER NO. 137 OF SEPTEMBER 1887 FOR RS. 27-1-7 WAS NOT AVAILABLE FOR AUDIT, THE PAYMENT WAS FOR THE RENT OF A HOUSE HIRED FROM THE 4TH TO 31ST AUGUST 1887.

14. THE ACCOUNTANT'S AUDIT OF SUB-DIVISIONAL CASH AND IMPREST ACCOUNTS IS ADMITTED TO BE PERFUNCTORY, VOUCHERS ONLY RECEIVING SUPERFICIAL EXAMINATION AND NOT AS IS NECESSARY A THOROUGH AND SEARCHING CHECK.

15. BUT SO LONG AS THERE ARE NO MEASUREMENT SHEETS IN SUPPORT OF BILLS FOR WORK DONE IN THE MADRAS SUB-DIVISIONS (WHETHER PAID FOR BY THE SUB-DIVISIONAL OFFICERS OR BY THE EXECUTIVE ENGINEER) THERE MUST BE IMPERFECT CHECK OF THOSE VOUCHERS, AND THE ACCOUNTS WILL HAVE NO BASIS. THE EXECUTIVE ENGINEER WAS SAID TO HAVE ORDERED OR ALLOWED THE NON-SUBMISSION OF MEASUREMENT LISTS.

16. NOTHING CAN BE FLAINER THAN THE NEED OF MEASUREMENT LISTS IN SUPPORT OF BILLS, AND THAT IT IS NOT SUFFICIENT FOR PURPOSES OF ACCOUNT THAT MEASUREMENTS SHOULD BE TAKEN FOR GRANTED IN THE WAY THEY ARE IN THIS DIVISION, SEE CODE

FARAS 259, 366, 1367, 1568, 1756, 1818, 1824 AND 1864 AND THE DIRECTIONS AT THE BACK OF FORM NO.19.

17. NINE ITEMS OF MISCELLANEOUS RECEIPTS IN AUGUST 1887 AGGREGATING RS.756-18-2 WERE NOT PAID INTO THE TREASURY IN THAT MONTH AS ENJOINED BY CODE FARAS 1602 AND 1605.

18. THE ABOVE ITEMS TOGETHER WITH THOSE RECEIVED IN SEPTEMBER 1887 OR UP TO THE 31ST OF THAT MONTH WERE PAID INTO THE TREASURY ON THE 23RD SEPTEMBER 1887.

19. THE FOLLOWING ITEMS PAID FOR ADVERTISEMENTS FROM APRIL TO AUGUST 1887 INCLUSIVE, ARE NOT SUPPORTED BY THE REQUISITE SANCTION OF THE SUPERINTENDING ENGINEER:-

APRIL 1887.

PAID TO PROPRIETOR 'MADRAS TIMES' FOR ADVERTISEMENT PUBLISHED ON 7TH MARCH 1887 INVITING TENDERS.....RS.6-0-0

DO 'DAILY POST AND EXAMINER' FOR ADVERTISEMENT ETC. CALLING FOR TENDERS FOR ANNUAL REPAIR WORKS FOR 1887-88 BANGALORE.....RS.4-8-0

PAID 'BANGALORE SPECTATOR PRESS' FOR ADVERTISEMENT CALLING FOR TENDERS.....RS.3-15-0

MAY 1887.

PAID 'COMPILER MYSORE GAZETTE' ON ACCOUNT OF ADVERTISEMENT CHARGES FOR INVITING TENDERS FOR CERTAIN WORKS IN BANGALORE.....RS.5-0-0

DO 'THE MANAGER MADRAS STANDARD' ON ACCOUNT OF ADVERTISEMENT CHARGES.....RS.3-0-0

JUNE 1887.

PAID 'MADRAS MAIL' ON ACCOUNT OF ADVERTISING CHARGES.....RS.7-8-6

JULY 1887.

PAID PROPRIETOR 'DAILY POST AND EXAMINER' PRESS

FOR ADVERTISING NOTICE FOR INVITING TENDERS 3235
FOR CAVALRY BUILDINGS AT BANGALORE.....RS.5-10-0

DO 'MADRAS TIMES' BEING THE CHARGE OF ADVERTISING TENDERS FOR CERTAIN WORKS.....RS.6-0-0

AUGUST 1887.

PAID 'COMPILER MYSORE GAZETTE' ^{for advertisement charges} FOR PRINTING NOTICE CALLING FOR TENDERS.....RS.3-12-0

20. A NOMINAL MUSTER ROLL FOR APRIL 1887 FOR LABOR EMPLOYED ON THE LUNATIC ASYLUM MADRAS WAS NOT AVAILABLE FOR AUDIT - THE EXPLANATION BEING THAT IT HAD BEEN RETURNED TO THE SUB-DIVISIONAL OFFICER TO ENABLE HIM TO COMPILE THE WORK ABSTRACT FOR THE ABOVE WORK AND MONTH.

21. THE VOUCHER IN CONDR.MILNE'S IMPREST ACCOUNT FOR RS.4 PAID TO A PUNKAH FULLER FOR JULY 1887 BEARS NO SIGNATURE.

22. CONDR.MILNE'S IMPREST ACCOUNT FOR 12TH TO 17TH AUGUST 1887 WAS RECEIVED IN THE EXECUTIVE ENGINEER'S OFFICE FOR RECOUPMENT ON THE 30TH AUGUST 1887, BUT WAS NOT RECOUPED TILL THE 5TH SEPTEMBER 1887.

23. NOMINAL MUSTER ROLLS FOR LABOR EMPLOYED ON 5 WORKS WERE NOT AVAILABLE - THE WORKS BEING :-

- (1). ORNAMMENTING THE CEILING OF THE NAVE OF ST.GEORGE'S CATHEDRAL.
- (2). REPAIRING THE PICOTTA AT THE TANK OF CEMETERY ATTACHED TO ST.GEORGE'S CATHEDRAL.
- (3). REPAIRING LIGHTNING CONDUCTOR OF THE CHIMNEY OF BOILER AT THE GENERAL HOSPITAL.
- (4). REPAIRING GOVERNMENT HOUSE, BANQUETING HALL.
- (5). REPAIRING LIGHT HOUSE.

24. THE PAY OF BASHIAM NAIKAR AND OF THARMALINGA MOOR.

AND OF SHADAGOPA NAIDOO AS WELL AS OF RUNGASAMY NAIKAR, ALL
MALISTRIES, HAS BEEN CHARGED NOW TO ONE WORK, AND NOW TO
ANOTHER, WHICH SEEMS CONTRARY TO CODE PARA 935, WHEREIN IT IS
WRITTEN 'THEY (ESTABLISHMENT CHARGED TO WORKS) MUST BE PAID
BY THE DAY OR MONTH, THEIR EMPLOYMENT CEASING WITH THE
CESSATION OF THE WORK'.

25. A NOMINAL MUSTER ROLL FOR WORK DONE ON THE 1ST
SEPTEMBER ON ACCOUNT OF COAST DEFENCES WAS NOT AVAILABLE;
NOR WAS THERE ONE FOR WORK DONE FROM 1ST TO 15TH APRIL 1887
(RS.91-4-6) NAMELY 'RE-ROOFING THE MESS HOUSE, FORT ST. GEORGE'

26. THE PAY OF A MR. GAMBLE WHO IS EMPLOYED IN THE DIVI-
SIONAL OFFICE AS A WRITER ON RS.35 PER MENSEM IS BEING
CHARGED TO WORKS IN PROGRESS - WHICH IS ALSO A DEVIATION
FROM CODE PARA 935.

27. AND MR. T. PERUMAL PILLAY, A MALISTRY ON RS.35 PER
MENSEM WAS IN MAY 1887 DIVIDED BETWEEN THE FOLLOWING WORKS:-

(1) FARRADE BARRACKS - ADDITIONS TO WASH-HOUSES,
ESTIMATE RS.12,500.....RS.15

(2) DO WHITEWASHING THE BUILDINGS,
ESTIMATE RS.2,990.....RS.10

AND (3) DO PAINTING DOORS AND WINDOWS,
ESTIMATE RS.5,390.....RS.10

RS.35

28. IN CASH BOOK VOUCHER NO.30 OF JUNE 1887, THE PAYEE
IS STATED TO HAVE RECEIVED THE MONEY 5 DAYS PREVIOUS TO THE
DATE OF ITS PAYMENT AND IN THE CASH BOOK VOUCHER NO.94 OF
THE SAME MONTH A CONTRACTOR SIGNS FOR HIS MONEY 12 DAYS
BEFORE ITS PAYMENT TO HIM.

29. CASH BOOK VOUCHER NO.80 OF JUNE 1887 IS FOR SITTINGS
PROVIDED FOR ROMAN CATHOLIC SOLDIERS IN THE ROMAN CATHOLIC
CATHEDRAL AT MADRAS AND AT PALLAVERAM. THE G.O. SANCTIONING
THIS PAYMENT WAS NOT AVAILABLE. THERE IS APPARENTLY NO
REASON WHY THE SITTINGS AT PALLAVERAM SHOULD NOT BE PAID FOR
BY THE CHINGLEPUT DIVISION, OR IF PAID FOR HERE, THE AMOUNT
SHOULD BE DEBITED IN TRANSFER TO THE CHINGLEPUT DIVISION; BUT
THIS IS NOT DONE AT PRESENT.

30. IN CASH BOOK VOUCHER NO.128 OF 24TH JUNE 1887,
RS.629-5-11 WAS PAID ON ACCOUNT OF THE GANJAM DIVISION BUT
THE ADVICE OF TRANSFER DEBIT TO THAT DIVISION WAS NOT SENT
UNTIL THE 5TH JULY 1887.

31. THERE IS A CHARGE OF ONE RUPEE A MONTH FOR A COPY
OF GARRISON ORDERS, WHICH, IT IS THOUGHT, SHOULD BE SUPPLIED
GRATIS.

32. THERE IS ALSO A CHARGE OF RS.1-8-0 FOR DISTING THE
OFFICE CATS TWO IN NUMBER. THE CATS WERE IDENTIFIED.

33. SUB-DIVISIONAL OFFICE VOUCHER NO.73 OF 17TH MARCH
1887 IS FOR RS.30 PAID ON THAT DATE FOR QUARTERS OCCUPIED BY
AN ASSISTANT APOTHECARY - WHICH QUARTERS WHEN RENTED BY THE
ASSISTANT APOTHECARY DIRECT ONLY COST HIM RS.27 PER MONTH.
GOVERNMENT ALTHOUGH SUCH A FREQUENT RENTER AND SUCH A DESIRABLE
TENANT IN EVERY WAY APPARENTLY HAS TO PAY A HIGHER RATE OF
RENT THAN DOES ANY ONE ELSE - AND THIS WOULD SEEM TO DESERVE
SPECIAL ATTENTION.

34. PERHAPS THE ENTIRE ACCOMMODATION REQUIRED PERIOD-

Name of Contractor	Work con- tracted for	Limit	Conditions	Nature of Agreement	In what way measured and paid for	How often paid	Particulars of sanction.
Piddathumby Mraistrie	Conservancy of River Comm- mensem.	Rs. 80 per	As Sub. Keeping the river clean.	Division. Special form of contract.	Special form of bill.	Once a month.	Approved of by Supt. Engineer in N. 227 dated 13 th May 1884.
2. Mr. E. J. Dunhill	Conservancy of Govt. clocks	65 clocks at 18 per clock, one clock at 51. per mensem and 3 at 5.	Keeping clocks in working order.	Contract bond.	Not paid this year yet.	Nil	do. in N. 350 dated 21 st April 1884.
3. J. Samaraswamy Mrodr	Supply of charcoal to Govt. Line Kilns	Rs 22 a ton of 11 parahs to any extent required.	do	do	Measured as supplied. Form for bill for material used.	Whenever he supplies security Rs. 500.	do

Name of Contractor.	Work con- tracted for	Limit	Conditions	Nature of Agreement	In what way measured and paid for.	How often paid.	Particulars of sanctions.
4 V. Vignarasa Chetty	Military minor new works in- side the Fort S. George	Up to Rs. 2500.	10 per cent below the estimated rate and 10 per cent deduction on account of security.	Contract Agreement and Piece- work forms used.	Contract	Nil	Approved in Supg. Engineer's N ^o 1478 A. dated 2 nd July 1887.
5 Soorasathya Nair	do outside the Fort.	do	At the Estimate rates and deduc- tion of 10 per cent on account of security.	Contract bond.	Contract and Piece- work forms used.	Once in 45 days nearly.	Supg. Engineer's N ^o 1474 B. dated 2 nd July 1887.
6 N. Annaswami Singer	Repairs to military buildings in- side the Fort.	do	9 per cent below the Estimate rates and Rs 500 security.	do	do	After com- pletion of each work	Supg. Engineer's N ^o 1476 B. dated 2 nd July 1887.

Name of Contractor.	Work con- tracted for	Limit.	Conditions.	Nature of Agreement.	In what way measured and paid for.	How often paid.	Particulars of sanctions.
7 T. Panasamy Mood?	Repairs to military buildings outside the fort.	Up to Rs. 2500.	9 per cent below the Estimate rates and Rs. 500 security.	Contract bond.	Contract and Piece- work forms used.	After completion of each work	Supg. Engineer's N ^o 1478 B. dated 2 nd July 1887.
8 B. Annaswami Saw	Civil minor new works.	Up to Rs. 2500	2 per cent below estimated rates and Rs. 500 security.	Contract bond.	Contract and Piece- work forms used.	After completion of each work.	Supg. Engineer's N ^o 1400 A. dated 24 June 1887.
9 do	Civil Repairs	do	5 per cent below estimated rates	do	do	After completion of each work	do N ^o 1477 B. dated 2 nd July 1887. Some returned to Sub. Divl. officer for correction.

Name of Contractor	Work con- tracted for.	Limit	Conditions	Nature of Agreement	In what way measured and paid for.	How often paid.	Particulars of sanction.
10 T. Numburumel Chetty B.A.	Painting and wood boring all new and repair works military and Civil.	No limit	12 1/2 per cent below estimated rates.		Contract and Piece- work forms used.	After completion of each work	Supg. Engineer No. 3864 dated 26 June 1887. Bond not yet re- ceived from Sub. Divisional Officers and signed by Executive Engineer.
1 C. Jagannatha Row.	Repairs to military build- ings out of Agam.	Up to Rs 2500.	Bangalore Sub. Division. 5 per cent below the estimated rates and Rs. 500 security.	Contract and Piece- bond.	Contract and Piece- work forms used.	After completion of each work	Approved of by Supg. Engineer in No. 1682 dated 2 nd July 1887
2 B. Muniaappa, Maia. try.	do at Agam	do	6 1/2 per cent below the estimated rates and Rs. 500 security.	do	do	do	do No. 827 dated 13 th May 1887

Name of Contractor	Work con- tracted for.	Limit	Conditions	Nature of Agreement	In what way measured and paid for.	How often paid.	Particulars of Sanction.
3 Chinmasamy Naidoo	Civil and military minor new works and Civil Repairs at Bangalore	Up to Rs. 2500	2 per cent below estimated rates and Rs. 500 security	Contract bond	Contract and Piece- work forms used.	After completion of each work	Approved of by Supg. Engineer in No. 1385 dated 26 June 1887.
4 T. Numburumel Chetty B.A.	Painting and wood-boring all new works and repairs military and Civil.	No limit	15 per cent below estimated rates and Rs. 500 security.	do	do	do	do No. 827 dated 13 th May 1887

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THE WORKS DONE DEPARTMENTALLY ARE AS FOLLOWS:-

Name of Work.	Amount Estimated	In which Sub. Division executed	Work Abstract where prepared.	Last Work Abstract received by the Executive Engineer.	Last Work Voucher sent to Examiners	Reason of delay
1. Re-roofing close prison cells of Madras Penitentiary (Convict labor) —	Rs. 11,200	Civil Works Madras Sub. Division.	Sub. Divisional office	May 1887	Aug. 1887	No explanation received by the Executive Engineer's office, none having been asked for.
2. Constructing new workshed in Madras Penitentiary —	3,200	do	do	April 1887	May 1887	
3. Manufacture of Lime —	24,000	do	do	Aug. 1887	July 1887	
4. St. George's Cathedral — ornamenting the ceiling —	2711	do	do	March 1887 (Suppl.)	March 1887 (Suppl.)	
5. Re-roofing Mess-house at Fort St. George —	6400	Military Works Sub. Division	do	Aug. 1887	Aug. 1887	

38. THE TOTAL NUMBER OF WORK ABSTRACTS PREPARED IN THE DIVISION IS SIX.

39. THE OUTLAY SUCH AS HAD NOT BEEN VOUCHERED FOR TO EXAMINER'S OFFICE WAS AUDITED FOR THE MONTHS OF MARCH AND APRIL 1887. THE WORK ABSTRACTS OF THE ABOVE MONTHS AS WELL

AS MANY OTHERS BEING THOROUGHLY CHECKED WITH THE INITIAL ACCOUNTS. MEASUREMENTS WERE AS FAR AS POSSIBLE CHECKED WITH 3235/18 BILLS. MATERIALS AT SOME ACCOUNTS WERE EXAMINED. TRANSACTIONS WITH CONTRACTORS, THEIR AGREEMENTS, AND THEIR OUTSTANDINGS WERE CAREFULLY EXAMINED.

40. REPAIRING, WHITEWASHING AND PAINTING A BLOCK OF FAMILY QUARTERS. RS.2,477 - THERE WERE CHARGES IN AUGUST 1887 OF RS.2,400-8-6 BUT THE REGISTER OF WORKS FOR THAT WORK IS NOT POSTED FOR THAT MONTH.

41. ORNAMENTING THE CEILING OF THE NAVE OF ST. GEORGE CATHEDRAL. RS.2,711 - THERE WERE CHARGES AS WELL AS CASH OUTLAY IN JULY 1887 AND AUGUST 1887 - BUT THE REGISTER OF WORKS IS NOT POSTED FOR THOSE MONTHS - THE WORK ABSTRACT NOT BEING RECEIVED FROM THE SUB-DIVISIONAL OFFICE, WHERE IT IS PREPARED.

42. CONSTRUCTING NEW WORKSHED IN THE MADRAS PENITENTIARY. RS.3,200 - THE WORK ABSTRACT OF FEBRUARY 1887 WAS PASSED IN THE DIVISIONAL OFFICE ON THE 21ST JUNE 1887 ON WHICH DATE ALSO WAS PASSED THE WORK ABSTRACT OF MARCH 1887. THAT OF APRIL 1887 WAS PASSED ON THE 20TH AUGUST 1887.

43. IN THE REGISTER OF WORKS ACCOUNT OF THE ABOVE WORK THERE ARE NUMEROUS ALTERATIONS - ONE FIGURE BEING FREQUENTLY CONVERTED INTO ANOTHER MAKING BOTH ILLEGIBLE.

44. CONSTRUCTING A SWIMMING BATH AT GOVERNMENT HOUSE AT MADRAS - 185 CUBIC FEET OF 2 1/2" CAST IRON PIPES, WHICH

COST RS. 100-0-0 HAVE BEEN SUPPLIED BY MESSRS. A. RUTNA MOODR AND CO. FOR THE ABOVE WORK - THE PIPES BEING OF EUROPEAN MANUFACTURE, SHOULD NOT THEIR PURCHASE HAVE RECEIVED PERMISSION FROM GOVERNMENT?

45. BLUE JELLY WORTH RS. 59-2-0 (344 PAPAHS) WAS SUPPLIED IN AUGUST 1887 BY THE CONSULTING ARCHITECT DIVISION, BUT THIS IS NOT ACCOUNTED FOR IN THE WORK ABSTRACT OR ADMITTED TO BE IN THE CUSTODY OF ANYBODY.

46. GENERAL REPAIRS TO P.W.D. STORES AND WORKSHOPS
RS. 4,648 - THE AGREEMENT WITH THE CONTRACTOR STIPULATES THAT THE WORK SHALL BE COMPLETED ON THE 31ST AUGUST 1887 - BUT THERE HAS BEEN APPARENTLY NO MEASUREMENT OF WORK DONE YET.

47. THE AGREEMENT ALSO PROVIDES FOR MONTHLY PAYMENTS TO THE CONTRACTOR, BUT NO BILL HAS YET BEEN PREPARED.

48. RENEWING THE ROOF OF THE WORKSHOPS' FOUNDRY AND REPAIRING THE ROOF OF THE P.W. STORES AND WORKSHOPS RS. 7,180 - WORK BILLED FOR ON THE 12TH MAY 1887 HAD BEEN MEASURED ON THE 29TH APRIL 1887.

49. ADDING AN UPPER STOREY TO THE OFFICE OF THE DEPUTY COMMISSIONER OF POLICE. RS. 10,290 - WORK MEASURED ON 29TH JULY 1887 WAS BILLED FOR ON THE 10TH AUGUST 1887 AND PAID FOR ON THE 31ST AUGUST 1887, THE PREVIOUS PAYMENT WAS ON THE 28TH JUNE 1887 FOR WORK BILLED FOR ON THE 13TH AND MEASURED ON THE 5TH IDEM.

50. CONSTRUCTING CITY RESERVE POLICE LINES AT PUDUPETT.

NO MEASUREMENT SHEETS SUPPORT THE CONTRACT CERTIFICATES.

51. THE AGREEMENT WITH THE CONTRACTOR SHOWS ALTERATIONS (REGARDING DEDUCTION FOR DEPOSIT) AND THESE ARE NOT INITIALLED OR SIGNED.

52. THERE HAS BEEN AN INTERVAL BETWEEN MEASUREMENTS OF WORK OF NEARLY THREE MONTHS.

53. REPAIRS TO ROADS. NATIVE INDIAN LINES, ROYAPURUM - NO MEASUREMENT SHEETS SUPPORT BILLS FOR PAYMENT. WORK MEASURED ON THE 5TH MAY 1887 AND BILLED FOR ON THE 9TH IDEM, WAS NOT PAID FOR UNTIL THE 21ST JUNE 1887.

54. THERE IS NO CONTRACT AGREEMENT WITH THE CONTRACTOR.

55. IN CASH BOOK VOUCHER NO. 96 OF JUNE 1887 - WHICH IS A CONTRACT CERTIFICATE OF ABOVE WORK THERE IS AN ADDITION OF 10 PER CENT OF THE VALUE OF WORK DONE, THE REASON FOR WHICH COULD NOT BE EXPLAINED.

56. PROVIDING NEW SEATS TO ST. MATHIAS' CHURCH, VEPEY.
RS. 2,930 - WORK MEASURED ON THE 30TH MAY 1887 WAS BILLED FOR ON THE 1ST JUNE 1887 AND WAS PAID FOR ON THE 21ST JUNE 1887.

57. THERE ARE NO MEASUREMENT SHEETS IN SUPPORT OF BILLS FOR THIS WORK.

58. IN MARCH 1887 FOUR DIFFERENT CONTRACTORS WORKED ON THIS WORK, BUT THERE IS NO WORK ABSTRACT ON RECORD FOR THAT MONTH, ONLY SCRAPS OF PAPER.

59. REPAIRING THE TOMBS AT ST. MARY'S BURIAL GROUND

MADRAS - WORK MEASURED ON THE 1ST JUNE 1887, BILLED FOR ON THE 5TH IDEM AND WAS PAID FOR ON THE 24TH IDEM.

60. THE CONTRACTOR GIVES NO SECURITY.

61. PROVIDING ADDITIONAL ACCOMMODATION IN THE MADRAS LUNATIC ASYLUM - THE WORK ABSTRACT LAST PREPARED IS THAT FOR THE MONTH OF FEBRUARY 1887. THE WORK ABSTRACT FOR FEBRUARY WAS COMPLETED ON THE 10TH MARCH 1887.

62. THERE ARE NO ENTRIES IN THE REGISTER OF WORKS REGARDING THIS WORK, WHICH HAS BEEN IN PROGRESS, SINCE MARCH 1887, THE REASON GIVEN BEING THAT NO WORK ABSTRACTS HAVE COME FORWARD.

63. CONVERTING THE RACQUET COURT, FORT ST. GEORGE, INTO A COVERED GYMNASIUM - THIS WORK WAS STOPPED IN MARCH 1886 AND THERE HAS BEEN NO SUBSEQUENT PROGRESS.

64. ON THE ABOVE DATE THERE WERE MATERIALS AT SITE, SAID TO BE WORTH RS. 2,132-3-4, WHICH MATERIALS ARE APPARENTLY STILL, THOUGH UNDER COEE PAKA ILLI THEY SHOULD PERHAPS HAVE BEEN REMOVED. - THERE IS A LIST OF THESE MATERIALS FILED IN THE EXECUTIVE ENGINEER'S OFFICE.

65. IMPROVING THE WATER SUPPLY SYSTEM OF FORT ST. GEORGE - MATERIALS WORTH RS. 1,369-6-6 WERE SUPPLIED TO THE CONTRACTOR IN MARCH LAST AND THE AMOUNT HAS BEEN ONLY RECOVERED, BUT THE CONTRACTOR'S LEDGER ACCOUNT WAS NOT DEBITED WITH THE MATERIALS AT THE TIME OF ISSUE TO THE CONTRACTOR.

66. CONSTRUCTING QUARTERS FOR TWO HOSPITAL ASSISTANTS

ATTACHED

ATTACHED TO THE PENITENTIARY AT MADRAS - TILES WORTH RS. 377-8-0 WERE BOUGHT FROM A FIRM IN MARCH 1887, AND WERE IN THAT MONTH MADE OVER TO THE CONTRACTOR FOR THE ABOVE WORK. ²¹ ~~BY~~ PAYING HIS SUBSEQUENT BILLS FOR ROOFING THERE HAS NOT BEEN THE NECESSARY DEDUCTION FOR THE TILES SUPPLIED TO HIM AS ABOVE.

67. NOR WAS HIS LEDGER ACCOUNT DEBITED WITH THE VALUE OF THE TILES WHEN ISSUED TO HIM.

68. BUILDING A WORKSHED IN THE PENITENTIARY, MADRAS - THIS WORK WAS COMPLETED IN MARCH 1887, THE AMOUNTS BEING PAID IN APRIL 1887, BUT IN MAY 1887 - WEEKS AFTER THE WORK WAS COMPLETE - THREE MAISTRIES AGGREGATING A COST OF RS. 71 WERE CHARGED TO THE ABOVE WORK - IT IS PERHAPS ONLY A COINCIDENCE - BUT EXACTLY RS. 71 WAS LEFT UNUTILIZED AT THE END OF APRIL 1887 OUT OF THE PROVISION FOR THE ABOVE WORK.

69. THE WORK ABSTRACT OF THE ABOVE WORK FOR THE MONTH OF MARCH 1887 WAS SENT TO THE EXECUTIVE ENGINEER ON THE 9TH JUNE 1887, BUT THE WORK VOUCHER DID NOT GO TO THE EXAMINER UNTIL THE 14TH JULY 1887.

70. THE ACCOUNTS OF NUMBERJAL CHETTY AND OF B. MUNERAPAH MAISTRIE, CONTRACTORS, ARE NOT POSTED SINCE JULY 1887. THERE HAVE BEEN TRANSACTIONS IN SEPTEMBER WITH BOTH CONTRACTORS.

71. IN MR. C. ASHWORTH'S ACCOUNT, TWO PAYMENTS TO HIM IN SEPTEMBER 1887 HAVE NOT BEEN DEBITED, AND WORK DONE BY HIM (ADDITIONS TO WASH-HOUSES IN PARADE BARRACKS) WHICH WAS MEASURED ON THE 18TH AUGUST 1887 - THE BILL BEING RECEIVED BY EXECUTIVE ENGINEER ON THE 27TH IDEM - WAS NOT CREDITED TO

NR.

MR. ASHWORTH'S ACCOUNT UNTIL SOME TIME AFTER THE DATE OF PAYMENT, WHICH WAS THE 5TH SEPTEMBER 1887.

72. IN THE ACCOUNT OF CONTRACTOR B. MOONESAWMY IT WAS NOTICED THAT OF RS. 268-13-2 WHICH WAS PAID TO HIM IN SEPTEMBER 1887, ONLY RS. 138-8-0 IS DEBITED TO HIS ACCOUNT, THOUGH THE ENTIRE AMOUNT WAS FOR CONTRACT WORK DONE AND SHOULD HAVE BEEN DEBITED TO HIM.

73. IN THE ACCOUNT OF V. SUBBENEVAASA CHARLAR - WORK WHICH HAD BEEN MEASURED ON THE 12TH JULY 1887 - THE CERTIFICATE OF WHICH HAD BEEN RECEIVED BY THE EXECUTIVE ENGINEER ON THE 21ST IDEM - HAS NEVER YET BEEN CREDITED TO THE CONTRACTOR NOR ENTERED IN PART I OF THE WORK ABSTRACT.

74. THE ACCOUNTANT IS NOT SUFFICIENTLY AWARE TO THE NECESSITY OF PROMPT POSTING OF THE CONTRACTORS' LEDGER AND IS ALTOGETHER ASLEEP IN HIS HABITUAL OMISSION OF DEBITS TO CONTRACTORS' ACCOUNTS WHENEVER STOCK IS ISSUED TO THEM - NO SUCH ISSUES, WHICH ARE VERY FREQUENT IN THIS DIVISION HAVE BEEN DEBITED TO CONTRACTORS, IN THEIR LEDGER ACCOUNTS.

75. ACCORDING TO THE CONTRACTORS' LEDGER THERE WAS ON THE DATE OF INSPECTION RS. 838-15-7 DUE TO CONTRACTOR C. THANE-SAPOYA MOODELLIAR SINCE MARCH 1887 FOR WORK DONE AT THE LUNATIC ASYLUM AT MADRAS, BUT AS A MATTER OF FACT RS. 864-2-6 WAS PAID IN JULY 1887 TO THE ABOVE CONTRACTOR, WHICH SUM WAS NOT DEBITED TO HIM IN HIS LEDGER ACCOUNT, AND WHICH WAS RS. 30-2-11 MORE THAN WAS DUE TO THE CONTRACTOR, ACCORDING TO THE LAST BILL. THIS IS SAID HOWEVER TO BE IN ADJUSTMENT OF FORMER ERRORS.

THE

THE BILLS SAID TO CONTAIN THE ERRORS WERE NOT AVAILABLE, AND THE ACCOUNT, ^{and} STATEMENTS COULD NOT BE VERIFIED. 3235
22

76. MEASUREMENT BOOKS OF NINE WORKS COMPLETED IN THE MADRAS SUB-DIVISION COULD NOT BE PRODUCED.

77. COMPLETION REPORTS HAVE GONE TO THE EXAMINER REGARDING THE ABOVE WORKS, AND THIS SHOULD, MEAN THAT MEASUREMENTS HAVE BEEN CHECKED, BUT THEY HAVE NOT BEEN.

GENERAL REMARKS.

78. THE CANCELMENT OF MEASUREMENTS ORDERED IN CODE PARA 1756 IS NOT CARRIED OUT IN THIS DIVISION.

79. THE PROCEDURE ORDERED IN CODE PARA 1367 IS NOT CARRIED OUT IN THIS DIVISION.

80. CONTRACTORS ARE CALLED UPON TO SIGN DUPLICATE VOUCHERS, WHICH IS PROHIBITED BY CODE PARA 1644.

81. ACCOUNTS DOCUMENTS ARE NOT PUT SHOULD BE STAMPED WITH THE OFFICE DATE STAMP IMMEDIATELY UPON THEIR ARRIVAL IN THE OFFICE.

82. THE EXECUTIVE ENGINEER DOES NOT BUT SHOULD INITIAL ALL WORKS IN THE REGISTER OF WORKS. HE GENERALLY INITIALS MAJOR WORKS.

83. THERE ARE SO MANY SERIOUS DISADVANTAGES ATTENDING THE PREPARATION OF THE WORK ABSTRACTS IN THE SUB-DIVISIONAL OFFICES THAT IT WOULD BE BETTER FROM EVERY POINT OF VIEW IF THE CODE (PARAS 1757, 1765 AND 1767) DID NOT ALLOW IT.

84.

84. AS THE EXECUTIVE ENGINEER IS REQUIRED BY RULE (CODE PARAS 311 CLAUSE III AND 1764) TO CLOSET THE ENTIRE CONTENTS OF EACH WORK ABSTRACT, SIGNING IT^{as} HAVING DONE SO, HE WOULD SUPPLY PREFER TO HAVE THESE DOCUMENTS COMPILED CORRECTLY ONCE FOR ALL, UNDER THE SUPERVISION OF THE TRAINED ACCOUNTANT IN HIS OWN OFFICE.

85. PREPARED IN THE SUB-DIVISIONAL OFFICES THE INDISPENSABLE CONDITION OF THE DOCUMENTS USEFULNESS - NAMELY ITS PUNCTUAL APPEARANCE IN THE EXECUTIVE ENGINEER'S OFFICE - IS IMPRACTICABLE.

86. IT IS WHEN PREPARED IN SUB-DIVISIONAL OFFICES INVARIABLY VERY IMPERFECT WITH MANY ERRORS, AND IT OFTEN HAS TO BE SENT BACKWARDS AND FORWARDS BETWEEN THE DIVISIONAL AND THE DIVISIONAL OFFICES SEVERAL TIMES BEFORE THE DIVISIONAL ACCOUNTANT CAN MAKE ANYTHING OF IT.

87. A REFERENCE BACK TO PARAS 37 AND 42 OF THIS REPORT WILL SHOW HOW PUNCTUALLY THE WORK ABSTRACTS WHICH ARE PREPARED IN THE SUB-DIVISIONS DO PUT IN APPEARANCE - SO LATE ARE THEY THAT^{as} HAS THE EFFECT OF DELAYING THE SUBMISSION OF THE MOST IMPORTANT PART OF THE DIVISIONS ACCOUNTS TO THE EXAMINER.

88. THE RULE ALLOWING OF THE PREPARATION OF WORK ABSTRACTS IN SUB-DIVISIONAL OFFICES IS APPARENTLY INCONSISTENT WITH OTHER RULES IN THE CODE, NAMELY CODE PARAS 1818 AND 1756 AND 1637.

89. OF COURSE THE EXECUTIVE ENGINEER IS RESPONSIBLE FOR

THE CORRECT AND PUNCTUAL PREPARATION OF WORK ABSTRACTS BY WHOMSOEVER THEY ARE PREPARED (SEE CODE PARA 1764). ²³⁵/₂₃

90. THE ACCOUNTS OF BUILDINGS HERE ARE MORE CONSIDERABLE THAN IN ANY OTHER DIVISION IN THE PRESIDENCY, AND THERE IS MUCH CORRESPONDENCE INVOLVED IN THE SUPPLY OF QUARTERS TO THOSE ENTITLED TO THEM.

91. IN AUGUST 1887 RS.613-4-11 WAS PAID FOR QUARTERS HIRED BY THE EXECUTIVE ENGINEER PER MONTH AND RS.211 WAS PAID BY WAY OF COMPENSATION IN LIEU OF OR FOR INTERIOR QUARTERS.

92. THESE PAYMENTS BEING AUDITED WERE FOUND IN ORDER.

93. RS.7-3-7 HAS BEEN DUE FROM SURGEON F.B. DAY SINCE OCTOBER 1886 FOR RENT, BUT THIS IS UNDER ADJUSTMENT NOW.

94. THE REGISTER RECOMMENDED FOR USE IN THE CHINGLEPUT DIVISION WOULD BE EVEN MORE USEFUL IN THIS DIVISION.

95. THE FORM IS AS FOLLOWS:-

12
1888

Disposal of application from those who are entitled to free quarters.

Name and Departmental rank of Claimant	No. and date of application and through whom made	Quarters to which entitled	Government quarters supplied		Private quarters hired		Compensation paid			Remarks
			Descript. of location and locality of quarters	Whether superior and in what way	Rent paid	Sanctioned in	From what date	Amount per month	Reason for compensation	
										Station compensation for quarters supplied
										Station in North of India
										Building Register

96. THE STOCK ACCOUNTS OF JUNE AND JULY 1887 WERE EXAMINED AS WELL AS POSSIBLE IN THE ABSENCE OF THE RETURNS OF DAILY RECEIPTS AND ISSUES FOR THOSE MONTHS.

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24

97. THE STOCK COMPRISES (AT END OF AUGUST 1887)

BUILDING MATERIALS.....RS. 91- 8- 5

METALS.....RS. 8-15- 0

FUEL.....RS. 685- 5-10

MANUFACTURE.....-628-6-8

98. THERE IS THE SAME EXPLANATION OF THE CREDIT BALANCE OF THE MANUFACTURE ACCOUNT (LINE) AS EXISTED BEFORE - NAMELY THAT THE LINE IS SOLD TO CONTRACTORS, AND A PROFIT REALISED WHICH IS CREDITED TO REVENUE.

99. THE STOCK ACCOUNTS ARE IN ORDER.

100. THE TOOLS AND PLANT ACCOUNTS ARE IN ORDER.

101. IN THE MISCELLANEOUS ADVANCE ACCOUNT THERE ARE TWO ITEMS OF RS.125 AND RS.104 OUTSTANDING FROM JANUARY AND MARCH 1887 RESPECTIVELY, BEING THE PASSAGE MONEY OF COL.C.J.SMITH R.E. CONSULTING ENGINEER FOR RAILWAYS, FOR GOING TO AND RETURNING FROM CALCUTTA. THESE REQUIRE EARLY ADJUSTMENT.

102. THE FOLLOWING ITEMS ARE ALSO OUTSTANDING FROM MARCH 1887 AND STEPS SHOULD BE TAKEN TO ADJUST THEM AT AN EARLY DATE:-

(1) VALUE OF 2 SHEETS - MAP OF INDIA, SUPPLIED BY THE SURVEY DEPARTMENT TO THE CONSULTING ENGINEER FOR RAILWAYS.....RS.8-0-0

(C). COST OF ONE COPY OF BOMBAY MONTHLY ARMY
LIST SUPPLIED TO CHIEF ENGINEER F.W.D.A. RS. 0-13-4

(S). AMOUNT PAID TO AGRA BANK ON ACCOUNT OF
PERIODICALS SUPPLIED TO F.W. DEPARTMENT... RS. 31-12-5

108. IN JULY 1887 A SUM OF RS. 200 WAS EMPLOYEESLY PAID
TO CONTRACTOR N. STRENEVASA IYENGAR AS A REFUND OF EARNEST
MONEY WHILE THERE WAS NOTHING AT HIS CREDIT IN THE DEPOSIT
ACCOUNT. THE SUM IS NOW OUTSTANDING IN THE MISCELLANEOUS
ADVANCE ACCOUNT AND SHOULD BE RECOVERED WITHOUT DELAY.

104. IN RE THE DEPOSITS ORDINARY, THE PASS BOOK OF
STOREKEEPER NEELAMBASA MOODR. HAS NOT, BUT SHOULD HAVE BEEN
SENT UP TO THE SAVINGS BANK FOR THE INSERTION OF INTEREST
ACCRUED TO END OF MARCH LAST.

105. THE DEPOSITS OF CONTRACTOR NAZAMUDDIN SAHIB AND
STOREKEEPER N. KRISHNIAH ARE IN THE MYSORE SAVINGS BANK AND
SHOULD BE TRANSFERRED TO THE POST OFFICE SAVINGS BANK. THAT
OF MAHOMED CASSIM SAHIB AND CHABOO, MIAH HAS NOT BEEN TRANS-
FERRED TO THE POST OFFICE SAVINGS BANK ALTHOUGH DESIRED IN
THE LAST REPORT (PARA 10).

106. IN THE STOCK PURCHASES AND SALES ACCOUNT, CONTRACTOR
RAMASAMY MOODR. WAS SUPPLIED WITH GOVERNMENT LIME TO THE
EXTENT OF RS. 720-0-8 FROM MAY TO AUGUST 1887 AS FOLLOWS, BUT
NO RECOVERY HAS YET BEEN MADE ON ACCOUNT:-

MAY 1887.....RS. 40- 0-0
JUNE 1887.....RS. 98- 0-00
JULY 1887.....RS. 189- 14-6
AUGUST 1887.....RS. 442- 8-2
TOTAL.....RS. 720- 0-8

107. A SUM OF RS. 403-12-0 IS OUTSTANDING FROM MARCH 1887
AGAINST F. ARUMOOGA CHETTY ON ACCOUNT OF VALUE OF BURNT SHELLS
SUPPLIED TO HIM. IT IS SAID THAT THE SUB-DIVISIONAL OFFICER
HAS NOW BEEN WRITTEN TO, TO RECOVER THE AMOUNT. 3285/25

108. NO RECOVERY HAS YET BEEN MADE FROM CONTRACTOR C.
MANIKRA MOODR., WHO HAS BEEN SUPPLIED WITH BURNT SHELL FROM
MAY 1887 AS FOLLOWS:-

MAY 1887.....RS. 132-8-0 NO RECOVERY.
JUNE 1887.....RS. 187-8-0 DO
JULY 1887.....RS. 180-0-0 DO
AUGUST 1887.....RS. 270-0-0 DO
RS. 770-0-0

109. THE CLAIMS OF TRAVELLING ALLOWANCES PAID BY THE
EXECUTIVE ENGINEER FROM MARCH TO AUGUST 1887 INCLUSIVE, WERE
AUDITED AND FOUND CORRECT.

110. SERVICE BOOKS OF ALL NON-GAZETTED PERMANENT EMPLOYEES
WERE EXAMINED.

111. PERSONAL CERTIFICATES OF CHARACTER ARE ENTERED IN
THE SERVICE BOOKS WHICH IS CONTRARY TO SECTION 129 RULE 8 OF
THE CIVIL PENSION CODE.

112. THE SERVICE BOOK OF THE FOLLOWING LASCAR REQUIRES
RE-ATTESTATION:-

DATE OF LAST
RE-ATTESTATION.

C. MURUGESA MOODR.....1ST OCTOBER 1882

113. SERVICE BOOKS FOR THE FOLLOWING MEN HAVE NOT BEEN

OPENED

OPENED OUT:-

PERUMAL
RAMASWAMY }

APPOINTED ON 15TH JULY 1887.

114. THE BUDGET REGISTERS ARE IN ORDER. THERE IS NO REGISTER OF LIABILITIES.

115. THERE IS A GOOD ACCOUNT OF SERVICE LABELS WHICH IS IN ORDER.

116. THE SUPERVISION OF THE ACCOUNTS WORK OF THE OFFICE IS DEFICIENT IN BOTH QUANTITY AND QUALITY. SELDOM HAS THE UNDERSIGNED NOTICED SUCH SLACK AND BACKWARD ACCOUNTING RESPECTING WORKS, AND TRANSACTIONS WITH CONTRACTORS. THE ACCOUNTANT DISPLAYED GENERALLY, TO SAY THE LEAST, A SINGULAR WANT OF INTIMACY WITH THE VARIOUS ACCOUNTS MATTERS UNDER NOTICE DURING THE INSPECTION.

117. THE DIVISION IS A HEAVY ONE, AND THE CORRESPONDENCE WHICH IS VERY CONSIDERABLE, IS VERY MUCH OF IT CONNECTED WITH THE ACCOUNTS.

118. BUT THERE ARE NO LESS THAN SIX CLERKS ENGAGED ON THE ACCOUNTS IN ADDITION TO THE ACCOUNTANT, AND HE IS THEREFORE MOST LIBERALLY ASSISTED.

CAMP AT MYSORE.

7TH OCTOBER 1887.

(SIGNED)

H. RAINIER,

INSPECTING OFFICER.

NO.

785

DATED MADRAS.

19

NOVEMBER 1887.

FORWARDED FOR INFORMATION AND ORDERS OF GOVERNMENT

WITH

WITH THE FOLLOWING SUMMARY AND REMARKS:-

Item No.	Para of Inspection Notes	Irregularity noticed.	Para of Code	Examiner's remarks.
1	8	Imprests with the following officers perhaps susceptible of reduction:- Chief Engr. for Irrigation - Rs. 350 Examiner of P. W. Works Madras - Rs. 300 Consulting Engineer for Railways. Rs. 500		3235/26
2	9	Purchase and repair of furniture for Government Houses at Madras and Quindly not yet arranged for in accordance with the recommendation in Government of India's letter N ^o 12128 dated 12 th September 1887 (2451W 12-9-87)		1. It seems unnecessary to reduce the present advances. 2. Orders of Government on the proposals of the Government of India will be awaited.
3	11	Submission of copy of Cash book by a certain Sub. Divisional drawing Officer at irregular and odd periods.		3. With a view to enforcing punctuality in the submission of Sub. Divisional Accounts - on which the punctuality of the divisional accounts

Item No.	Para of Inspection Notes	Irregularity noticed	Para of Code	Examiner's remarks
				<p>greatly generally depends - it seems desirable to fix dates for general adoption in all divisions. The 1st, 12th and 20th of each month are suggested. Should Government not approve of this proposal, the Executive Engineer should himself fix dates, as required by Code para 1745; and insist on their observance. Uniform dates for all divisions will much facilitate check by this office.</p>
4	13	A voucher for Rs. 27.1-7 for rent of hired buildings was not available for audit.		4. The Executive Engineer should explain absence of voucher.
5	14 & 21	Perfunctory audit of Sub. Divisional Cash books by Accountant and		5. These matters should have the

Item No.	Para of Inspection Notes	Irregularity noticed	Para of Code	Examiner's remarks
		superficial examination of vouchers	374	personal attention of the accountant.
6	15, 16, 50, 53 & 57	Habitual absence of measurement sheets which should support bills	1818 see also 1364	6. The question whether measurement sheets should be sent to the Divisional office is under reference to Government, see my Office Note No. 193 of 10 th June 1884, on which orders of Government are requested.
7	17	Delay in paying certain miscellaneous receipts into Treasury	1602, 1605	7. Apparently an isolated case.
8	19	Want of Superior. pending Engineer's sanction to charges for certain advertisements	267(m) & 320(67)	8. The Executive Engineer might be
9	22	Delay in the re-employment of an Emprest account.	1737	
10	20, 23 & 25	Nominal Muster Rolls for several		

Sl. No.	Para of Code	Irregularity noticed.	Examiner's remarks.
		works not available.	asked to explain the absence of these Muster Rolls and to state what measures are taken to ensure their being forthcoming in future, for watching the prompt return of any that may have to be sent out of the office.
11 26, 27		Establishment irregularly charged to works.	9. The Executive Engineer should explain why these men are not charged to establishment under proper sanction.
12 28		Two instances of payees having signed the receipts for payment before the payments were actually made.	10. Will be taken up separately.
13 29		A payment for compensation for sittings in a church.	11. Should be transferred

Sl. No.	Para of Code	Irregularity noticed.	Examiner's remarks.
		at Pallavaram adj. pushed finally in this Division instead of being transferred to Chingleput Division.	for adjustment to the Division concerned; omission to transfer charges might lead to double payments.
14 30		Delay in advising a transfer debit.	12. Seems to be an isolated case.
15 31		Payment by Executive Engineer for garrison orders	13. This matter is already under reference to Government.
16 33		Rent paid by Executive Engineer for quarters hired for an Apothecary higher than that paid when the house was rented by the Apothecary himself.	14. The differences are trifling and it may be presumed that the Executive Engineer obtains the best terms that he can.
17 40, 41, 42		The Registers of Works not posted in the case of three works, the explanation being	15. The Executive Engineer

Item No.	Para of Inspection Note	Irregularity noticed	Para of Code	Examiner's remarks
		that work abstracts were not received from <u>Sub. Divisional Officers</u>	1865	should enforce punctuality on the part of Sub. Divisional Officers.
18	42, 61 69* 87	Delay in writing up Work Abstracts in several instances	1764	16. Apparently due to unpunctuality in submission of sub. divisional accounts. See remarks against item 3.
19	43	Irregular and slovenly corrections in the Register of Works in the case of a certain work		17. Due notice will be taken of the unsatisfactory performance of the accountants duties of supervision or otherwise. See remark against item 50 below.
20	44	Purchase of articles of European manufacture without sanction of Government in one case	Appendix G.	18. The Executive Engineer should explain why sanction of Government is not considered necessary
21	45	Omission in a		19. Should be inquired

Item No.	Para of Inspection Note	Irregularity noticed	Para of Code	Examiner's remarks
		work abstract of materials obtained for a work from Consulting Architect.	1758 1759	into and necessary corrections made. 3235 29
22	46 47	Work done on account of General repairs of P. W. Stores and Workshops buildings not measured. (The agreement with Contractor stipulates that the work shall be completed on 31 st August 1884) and no bills prepared though the agreement provides for monthly payments.		20. Apparently requires explanation.
23	48+ 49	Delay in billing for measured work in two cases.	7824	21. - The delays are trifling.
24	57	Correction in a Contract Agreement not authenticated.		22. The personal attention of the Executive Engineer should be given to important documents such as Contract agreements, and especially to

Item No.	Page of Inspection Notes	Irregularity noticed	Para Code	Examiner's remarks
				seeing that they contain no unauthenticated alterations which might vitiate them.
25	52	In one case, the work done by a contractor, not frequently measured	1824	23. Apparently an isolated case.
26	49. 53. 56. 59.	Delay in paying contractors - 4 instances of	1824	
27	54.	Work carried out by a contractor without any agreement.	1353	
28	55	An addition of 10 per cent in a contract certificate which could not be explained.		24. Further explanation is desirable.
29	58	A work abstract was not prepared for a work though 4 contractors worked on it in the same month	1909	

Item No.	Page of Inspection Notes	Irregularity noticed	Para Code	Examiner's remarks
30	60	Non-recovery of security from a Contractor.	1364	25. Requires explanation ^{327/29}
31	634. 64	Materials at site of a work that has been stopped, not transferred to other works or brought on to stock	1711	26. If the work was only suspended there would seem to be nothing irregular in the matter noticed.
32	65. 66. 67.	Value of materials issued to Contractors not debited to them in accounts at the time of issue, in two instances, and in one of these cases though subsequent payments were made to the Contractor the value of materials issued was not deducted in his bills.	1868 1851 note 2(II)	27. Such cases as these seem to show the necessity of a manual for accountants, laying down in detail the system on which the accounts routine should be conducted. It is only by system - if at all - that such occasional mistakes can be avoided.
33	68	Apparently irregular debit		28. The Executive In.

Sl. No.	Para. Code	Irregularity noticed.	Para. Code	Examiner's remarks.
		to a work of Madras. tries pay long after it was practically completed.		Engineers should I think be required to explain how it happened that some time after the completion of the work, and payment of arrears the exact unexpended balance of the estimate was charged to the work.
34	70 71 72 73 74 75	Contractors Ledger not posted up to date in several cases.	1868.	29 The Accountant is to blame for these omissions; and his failure will be noticed. At the same time some prescribed system for dealing with these ledgers is very necessary.
35	73	Delay in recording liabilities in the work abstract in one case.	1864	
36	76	Non-production of measurement books for 9 completed works in Madras Sub. Division.	1756.30.	See remark against item 6.

Sl. No.	Para. Code	Irregularity noticed.	Para. Code	Examiner's remarks.
37	78	Rules regarding cancellation of measurements not carried out in the Division.	1756	225/3
38	79	Monthly report of work done by contractors not rendered.	1367	31. Forms the subject of a separate reference to Government.
39	80	Contractors required to sign duplicate vouchers.	1864	32. The practice is prohibited and should be discontinued.
40	81	Accounts documents not stamped with the date of receipt in Divisional office.		33. The best way of providing for this is under consideration and will be separately reported upon.
41	82	All works in the Register of Works not initialled by Executive Engineers.	311 Clause	
42	836 89	Delay and irregularity caused by		34. Forms the subject

Sl. No.	Para of Budgetary Code	Irregularity noticed.	Para of Code	Examiner's remarks.
		The preparation of Work Abstracts in Sub. Divisional offices	1754	of a separate reference to Government
43	94 & 95	Want of a form of Register for recording the disposal of Application for quarters from persons entitled to the same.		35. The Executive Engineer should report as to the suitability of the form suggested.
44	101 to 103 106 108	Long outstanding items in the suspense accounts		36. These outstandings should be adjusted without delay.
45	104	A savings bank pass book not sent to savings bank to be written up.		37. Should be attended to.
46	105	Deposit of certain individuals in the Mysore Government savings bank instead of the Post Office savings bank.		38. These deposits should I think be transferred at once to the Government Post Office savings bank and the transfer reported by the Executive Engineer

Sl. No.	Para of Budgetary Code	Irregularity noticed.	Para of Code	Examiner's remarks.
47	111	Entry of personal certificates of character in service books.	Sec: 129 Rule 8 of the Civil Pension Code	39. The practice is irregular and should be discontinued. 2235/34
48	112	Want of re-attestation in one service book.	864 note 1.	40. The Executive Engineer should be required to report at an early date that these omissions have been rectified.
49	113	Service books not opened out for two individuals.	864	
50	116	Supervision of accounts work by Accountant deficient and accounts of works and contractors, slack and backward.		41. The failure of the accountant to attend to his duties will be suitably noticed.
				42. The attention of the Executive Engineer should also be drawn to items 7, 8, 26, 27, 29, 33, 35, 37, 39 and 41 of the above summary, and to the ^{Code} rules bearing thereon.
				<i>[Signature]</i> Major R.E. Examiner P.W. Accounts 15 Madras. 19/11/1914

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P.W. Cus 9458

N^o 4083C 2/11-11-87
- 234C - 9-7-87
- 2041C - 17-6-87
S.O. 2451W - 12-9-87
- 3285W - 11-12-86
- 2769W - 21-10-86
" 870W - 31-3-86
A
- 870W - 31-3-86
- 420W - 22-2-86
Circ N^o 1 of 1886
S.O. 2849W - 30-11-85
- 5269 - 19-6-85
- 9639 - 28-10-84

FROM
THE EXAMINER P.W. ACCOUNTS,
MADRAS.
TO
THE SECY. TO GOVERNMENT,
PUBLIC WORKS DEPARTMENT.



Office Note N^o 785

DATED 19 NOVEMBER 1887.
REC'D 21

INSPECTION NOTES - FORWARDS -
OF THE OFFICE OF THE EXECUTIVE
ENGINEER PRESIDENCY DIVISION. WITH
REMARKS.

Circ 25-11-87 R. 28-11-87

P.W.D.

No 3235W 20/11/87

P.W. Cus 9458

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Order

Communicated
to the Suply Engr. Circle,
who will direct the
attention of the En. Engr.
Presidency division to the
remarks & suggestions
of the inspecting office,
and of the Engr. P.W.
Accounts.

2. With advertence
to the Engr's remarks
against item 2 of the
summary, it is observed
that the proposals of the
Govt of India with
respect

P.W.D.
26/11/87

respect to the procedure
to be followed in the
purchase and repair of
furniture for Govt.
houses, are under reference
to the Military Secy. to
H.E. the Governor

3. Supts. Engrs are
invited to express their
views on the Examiner's
suggestions with respect
to item 3.

4. The replies of Supts.
Engrs to the question relating
to the recording of measure-
ment sheets in Engrs' ^{offices}
Offices (item 6) have been
referred to the Examiner
for consideration.

5. The Engr. should
be called upon to report
on the points mentioned
in items 4, 10, 11, 20, 22, 28
30 * 33, ⁴⁸⁴⁴⁹¹ and his attention

to H.O. No. 245145 d/12. 24/11/87

No. 40230 d/11. 12/12/1887.

should be particularly
drawn to the matters referred
to in items 24 & 47, ²³⁵ as well
as to the items quoted in
the Engr's closing remarks.
6. The Supt. Engr. V Circle
will give his consideration
to the Examiner's remarks
against item 46.

14/11/87
25.11.87

J. H.
25/11/87

To the S. & V Circle
Other Supts. Engrs
Engr. Secy.
Mil. Secy. to H.E. the Govt.

15/12

Cr

3235
36

1925-11-87 R. 28-4-87

9458

Govt. of (1882) Madras
PUBLIC WORKS

Read

Q. 28 Nov 1887, No. 3235 u

Inspection notes

Orders on — submitted
by the S. Mr. A. K.
of the Office of the
by Supt. & Supt. S.

11/12/87
11/12/87