(1) பக்கங்களின் எண்ணிக்கை 48.

(2) புதுக்கித் திருப்பிய நாள் நவம்பர் 1988

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

நிருவாகச் சீர்திருத்தத் துறை

அரசாணை எண்.	அச்சகம்
மு. கோப்புத் தாள் எண். 1574	பலவகை

நாள் : 30.5.1888 198 .

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

ஆவண. கா-1—18,006—15-6-87.

1/1574

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following papers:—

From	the Superintending Engineer,	I	Circle,	dated	29th Dec. 1887,	No.	384 G.L.
From	,,	,, II	,,	,,	12th Jan. 1888,	,,	385 G.L.
From	,,	,, III	,,	,,	27th ,,	,,	,, 2146.
From	,,	,, IV	,,	,,	12th Feb.	,,	,, 52 E.W.
From	,,	,, V	,,	,,	27th ,,	,,	,, 5023.
From	,,	,, VI	,,	,,	19th Dec. 1887,	,,	1734 T.J.

Office Note from the Examiner, Public Works Accounts, dated 14th May 1888, No. 1490.

Order—dated 30th May 1888, No. 1574 W., Public Works.

The foregoing papers are replies to the question asked in para. 3 of G.O. No. 3235 W., dated 28th November 1887, as to the advisability of prescribing fixed dates for the submission of subdivisional accounts.

2. Three Superintending Engineers are of opinion that the Executive Engineers themselves should fix the dates, and another Superintending Engineer says that the accounts are, in practice, submitted on fixed dates. The balance of opinion is not thus in favor of prescribing fixed dates, which would be applicable to all subdivisions alike. The Government are therefore disposed to allow the provisions of Public Works Code para. 1745 to remain unaltered. Executive Engineers should, however, see that the dates fixed by them are observed.

(True Extract.)

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

To Superintending Engineers.
To the Consulting Architect to Government.
,, Examiner, Public Works Accounts.

Exd. F. R. Bantleman.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1888} Madras.

PUBLIC WORKS.

Dated May, 30th.

Recd.

Encl.

G.O., 30th May 1888, No. 1574 W.

MAY.

Subdivisional Accounts

The provisions of Public Works Code para. 1745 with regard to the date of submission of — allowed to remain unaltered.

2/1574

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.
			Rs.		
1. Bangalore	Sergeant T. Green, Supervisor, Acting Sub-divisional officer.	Neither ..	*Nil.*	Bangalore ..	60
2. Civil Works	Conductor A. Milne, Sub-Engineer.	Drawing account.	*Nil.*	Chepák, 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.
			Rs.	Rs. A. P.			
Civil Works, Madras.	Executive Engineer.	Sergeant R. W. MacAlister, Supervisor, Chepák.	500	303 1 3	9th Aug. 1887 ..	16 days.	* The delay is said to be due to Colonel Ross Thompson's indisposition.
					14th ,, ,, ..		
					5th Sept. ,, ..		
					5th ,, ,, ..		
					17th ,, ,, ..		
Superintendent, Gun Powder Factory.	Executive Engineer.	Superintendent, Gun Powder Factory.	50	92 12 10	10th May ,, ..	6 days.	
					31st ,, ,, ..		
					14th June ,, ..		
					24th ,, ,, ..		
					5th July ,, ..		
					14th August 1887.		

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.
	RS.	RS. A. P.		
Secretary to Government, Public Works Department.	400 average for last three months.	658 8 6	....	
Chief Engineer for Irrigation	* 350	197 5 10	17th June 1887. 12th July ,, 9th August ,, 15th ,, ,,	* 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	21st June ,, 17th ,, ,, 11th July ,, 12th ,, ,, 16th August ,,	
Examiner, Public Works Accounts, Madras.	* 300	210 0 3	4th June ,, 6th ,, ,, 6th July ,, 9th August ,,	
Consulting Engineer for Railways ..	* 500	318 8 4	13th June ,, 14th July ,, 29th August ,,	
Examiner, Railway Accounts	35	20 4 8	15th June ,, 22nd July ,, 12th August ,,	
Assistant Chief Engineer for Irrigation in charge of Tank Maintenance Scheme.	100	35 7 0	22nd June ,, 21st July ,, 9th August ,,	

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—

	RS.	A.	P.
In the year 1884-85	3,000	0	0
,, 1885-86	3,963	4	6
,, 1886-87	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, *Madras Times*, for advertisement published on 7th March 1887 inviting tenders ..	6	0	0
Do. —Paid to Proprietor, *Daily Post and Examiner*, for advertisement, &c., calling for tenders for annual repair works for 1887-88, Bangalore	4	8	0
Do. —Paid *Bangalore Spectator* Press for advertisement calling for tenders	3	15	0
May 1887.—Paid Compiler, *Mysore Gazette*, on account of advertisement charges for inviting tenders for certain works in Bangalore	5	0	0
Do. —Paid the Manager, *Madras Standard*, on account of advertisement charges	3	0	0
June 1887.—Paid *Madras Mail* on account of advertising charges ...	7	8	6
July 1887.—Paid Proprietor, *Daily Post and Examiner* Press, for advertising notice for inviting tenders for Cavalry buildings at Bangalore	5	10	0
Do. —Paid Proprietor, *Madras Times*, being the charge of advertising tenders for certain works	6	0	0
August 1887.—Paid Compiler, *Mysore Gazette*, 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, Banquetting 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 messhouse, 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 ministry 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. 5,300	... 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 Pallávaram. The Government order sanctioning this payment was not available. There is apparently no reason why the sittings at Pallávaram 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.
				Madras Sub-division.				
1	Peddatumby Maistrie.	Conservancy of River Cooum.	Rs. 80 per mensem.	Keeping the river clean	Special form of contract.	Special form of bill.	Once a month	Approved of by Superintending Engineer in No. 827, dated 13th May 1887.
2	Mr. E. S. Dunhill ..	Conservancy of Government clocks.	66 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 Superintending Engineer in No. 350, dated 21st April 1887.
3	Y. Samarapoory Mudaliar.	Supply of charcoal to Government lime-kilns.	Rs. 27 a ton of 11 parahs to any extent required.		Do. ..	Measured as supplied. Form for bill for materials used.	Whenever he supplies ..	Approved of by Superintending Engineer. Security Rs. 500.
4	V. Strinevasa Chairy	Military minor new works inside Fort St. George.	Up to Rs. 2,500.	10 per cent. below the estimated rate and 10 per cent. deduction on account of security.	Contract agreement.	Contract and piece-work forms used.	*Nil*	Approved in Superintending Engineer's No. 1478-A, dated 2nd July 1887.
5	Sooreacoty Naiker..	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..	Superintending Engineer's No. 1477-A, dated 2nd July 1887.
6	N. Strinevasa 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.	Superintending Engineer's No. 1476-B, dated 2nd July 1887.
7	T. Ramasamy Mudaliar.	Repairs to Military buildings outside the Fort.	Do. ..	Do. do.	Do. ..	Do. ..	After completion of each work.	Do. do.
8	B. Munisamy Saw ..	Civil minor new works.	Do. ..	2 per cent. below estimated rates and Rs. 500 security.	Do. ..	Do. ..	Do. ..	Superintending Engineer's No. 1400-A, dated 24th June 1887.
9	Do. ..	Civil repairs	Do. ..	5 per cent. below estimated rates.	....	Do. ..	Do. ..	Suptg. Engr's. No. 1477-B, dated 2nd July 1887. Bond returned to Sub-divisional officer for correction.
10	T. Numberumal Chetty, B.A.	Painting and wood-oiling all new and repair works, Military and Civil.	No limit ..	12½ per cent. below estimated rates.	....	Do. ..	Do. ..	Superintending Engineer's No. 1386-A, dated 24th June 1887. Bond not yet received from Sub-divisional officer and signed by Executive Engineer.
				Bangalore Sub-division.				
1	C. Jagannatha Row ..	Repairs to Military buildings out of Agram.	Up to Rs. 2,500.	5 per cent. below the estimated rates and Rs. 500 security.	Contract bond. ..	Contract and piece-work forms used.	After completion of each work.	Approved of by Superintending Engineer in No. 1482, dated 2nd July 1887.
2	B. Muniappa Maistry.	Repairs to Military buildings at Agram.	Do. ..	6¼ per cent. below the estimated rates and Rs. 500 security.	Do. ..	Do. ..	Do. ..	Approved of by Suptg. Engr. 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 Superintending Engineer in No. 1385-A, dated 24th June 1887.
4	T. Numberumal Chetty, B.A.	Painting and wood-oiling 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 Superintending Engineer in No. 827, dated 13th May 1887.

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37. The works done departmentally are as follows :—

Name of work.	Amount of estimate.	In which sub-division executed.	Work abstract where prepared.	Last work abstract received by the Executive Engineer.	Last work voucher sent to Examiner.	Reason of delay.
	Rs					
1. Re-roofing close prison cells of Madras Penitentiary (convict labor).	11,200	Civil works, Madras Sub-division.	Sub-divisional office.	May 1887 ..	August 1887.	No explanation received by the Executive Engineer's office, none having been asked for.
2. Constructing new work-shed in Madras Penitentiary.	3,200	Do. ..	Do. ..	April ,, ..	May ,,	
3. Manufacture of lime ..	24,000	Do. ..	Do. ..	August ,, ..	July ,,	
4. St. George's Cathedral, ornamenting the ceiling.	2,711	Do. ..	Do. ..	March ,, (Supplemental.)	March ,, (Supplemental).	
5. Re-roofing Mess-house at Fort St. George.	6,400	Military Works Sub-division.	Do. ..	August 1887. ..	August 1887	

38. The total number of work abstracts prepared in the division is six.

39. The outlay, such as had not been vouched 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 bills. Materials at site 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. 2,460-8-6, but the register of works for that work is not posted for that month.

41. *Ornamenting the ceiling of the nave of St. George's 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 work-shed 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 26th 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.*—155 cubic feet of 2½ inch cast-iron pipes, which cost Rs. 106-9-0, have been supplyed by Messrs. A. Rutna Mudaliar and Company for the above work. The pipes being of European manufacture, should not their purchase have received presanction from Government ?

45. Blue jelly, worth Rs. 59-2-0 (344 parahs), 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 Public Works Department 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 Public Works Department Stores and Workshops, Rs.* 7,130.—Work billed for on the 12th May 1887 had been measured on the 27th 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 28 June 1887 for work billed for on the 13th and measured on the 5th idem.

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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 Infantry lines, Rayapuram.*—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. Matthias' Church, Vepery, 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 3rd 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 19th 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 Rupees 2,132-3-4, which materials are apparently there still, though under Code paragraph 1711 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 duly recovered, but the contractors' ledger account was not debited with the materials at the time of issue to the contractor.

66. *Constructing quarters for two Hospital Assistants 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. In 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 work-shed in the Penitentiary, Madras.*—This work was completed in March 1887, the arrears being paid in April 1887, but in May 1887—weeks after the work was complete—three malatries, aggregating a cost of Rs. 71, were charged to the above work. It is perhaps only a coincidence, but exactly Rs. 71 was left unutilised 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 Numberumal Chetty and of B. Muneappah 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. Streenevasa 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.

6/1574

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 useful in the Chingleput division would be even more useful in this division.

95. The form is as follows :—

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

Name and departmental rank of claimant.	Number and date of application for quarters and through whom made.	Quarters to which entitled.	GOVERNMENT QUARTERS SUPPLIED.		PRIVATE QUARTERS HIRED.		COMPENSATION PAID.			Folio in compensation for quarters register.	Folio in rent of hired buildings register.	Remarks.
			Description and locality of quarters.	Whether inferior and in what way.	Rent paid.	Sanctioned in	From what date.	Amount per month.	Reason for compensation.			

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.

97. The stock comprises (at end of August 1887)—

	RS.	A.	P.
Building materials	91	8	5
Metals	8	15	0
Fuel	685	5	10
Manufacture	628	6	8

98. There is the same explanation of the credit balance of the manufacture account (lime) as existed before, namely, that the lime 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 Colonel 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 :—

	RS.	A.	P.
(1) Value of two sheets, Map of India, supplied by the Survey Department to the Consulting Engineer for Railways ...	3	0	0
(2) Cost of one copy of Bombay Monthly Army List supplied to Chief Engineer, Public Works Department	0	13	4
(3) Amount paid to Agra Bank on account of periodicals supplied to Public Works Department	31	12	5

103. In July 1887 a sum of Rs. 200 was erroneously paid to contractor N. Streenivasa 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 Neelambara Mudaliar 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 Nazamudien Sahib and Storekeeper N. Krishniah are in the Mysore Savings Bank and should be transferred to the Post Office Savings Bank. That of Mahomed Casim Sahib and Chaboo Miah has not been transferred to the Post Office Savings Bank, although desired in the last report (paragraph 10).

106. In the stock purchases and sales account Contractor Ramasamy Mudaliar was supplied with Government lime to the extent of Rs. 720–6–8 from May to August 1887 as follows, but no recovery has yet been made on account :—

	RS.	A.	P.
May 1887	40	0	0
June ,, ...	98	0	0
July ,, ...	139	14	6
August 1887	442	8	2
Total ...	720	6	8

107. A sum of Rs. 403–12–0 is outstanding from March 1887 against T. 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.

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 employès 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 Mudaliar	1st October 1882.

113. Service books for the following men have not been 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.

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.

8/1574

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, 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 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 1367.	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 Pallávaram 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.

9/1874

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.	1758 & 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 maistries' 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 cancelment 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 application for quarters from persons entitled to the same.	.....	35. The Executive Engineer should report as to the suitableness of the form suggested.

10/1874

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 omisions 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.

* G.O., dated 12th September 1887, No. 2451 W.

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.)

(Signed) J. O. HASTED, Colonel, R.E.,
Secretary 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.

11/1574

GENERAL.
ACCOUNT.

Govt. of {1887} Madras.

PUBLIC WORKS.

Dated November, 28th.

Recd. *Encl.*

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

15744

NOVEMBER.

Inspection Notes.

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

No. 3849 G.L.

FROM,

G. T. Walch Esqr. 12/1887

~~THE~~ SUPERINTENDING ENGINEER

FIRST CIRCLE.

TO,

THE CHIEF ENGINEER

PUBLIC WORKS DEPARTMENT.

DOWLAISHWARAM, 29th December 1887

Recd 6/1/88

SIR,

With reference to para 3 of G O No 3235- 28-11-87. I have the honor to say that it seems to me very advisable that copies of Sub Division Cash book should be sent in at regular periods- and the practice in this Circle is to send them in on 15th & last day of each month- which seems to me to be sufficiently frequent-

I have the honor to be,
Sir,
Your most Obedient Svt

G. T. Walch
Supt Engr 1st Circle.

FROM,

G. T. Walch Esqr

~~THE~~ SUPERINTENDING ENGINEER

EXAMINED
No. 855
6 MAR 1888
ENCLOSURES
RECEIVED

FIRST CIRCLE

TO,

THE CHIEF ENGINEER

PUBLIC WORKS DEPARTMENT.

DATED 29th December
DESPTCHED 6th January 1887 1888
RECEIVED

No. 384 G. L.

ENCLOSURES. —

SUBJECT.

G. O No 3235 hr of-
28-11-87—

Informs that the practice of sending in Copies of Sub division Cash book seems very advisable

Compiled
mw
11.1.88

Superintending Engineer's Office
2nd Circle, Bezwada.
12th January 1888.

No 385 GL

From

J. Hannan Esq.
Superintending Engineer
II Circle

To

The Chief Engineer
Public Works Department
Madras.

Sir,

With reference to para 3 of G.O. No 3235 hr of the 28th November 1887, inviting Superintending Engineers to express their views on the Examiner's suggestion for fixing dates for the submission of Sub Divisional accounts, I have the honor to state that I am of opinion that it should be left to the Executive Engineers, on whom depends the punctual submission of Divisional accounts, to fix dates for the receipt by them of accounts from their Sub Divisional officers.

I have the honor to be
Sir
Your Most Obedient Servant

J. Hannan
Superintending Engineer
II Circle

Compd

EXAMINED
No. 855
6 MAR 1888
ENCLOSURES
P. W. ACCOUNTS

From

The Supdg Engineer
2nd Circle

To.

The Chief Engineer
P. W. D.

Dated 12 January 1888

Encls nil

No 385 G.L.

Sub Divisional Accounts
I take it that it should be
left to the Executive Engineer
as regards fixing dates
for the submission of —

Superintending Engineer's Office,
3RD CIRCLE

No. 2146 Camp Kurpli Bellary 17 January 1888.

From, Col. H. C. Smalley R.E.
THE SUPERINTENDING ENGINEER,
IIIRD CIRCLE.

16/1574

To, THE Chief Engineer
P. W. Department
Madras

Sir,

Enclosures.

With reference to para 3 of G.O. No. 3235 W. dated 28th November 1887, I have the honor to express my opinion that the dates suggested by the Examiner viz; the 1st, 12th and 20th of each month for the submission of Sub-Divisional Accounts may be adopted.

I have the honor to be
Sir
Your most Obedient Servant

H. Smalley Col R.E.
Superintending Engineer 3rd Circle

P.W.C. No. 853

EXAMINER
No. 85
6 MAR 1883
ENCLOSURES
P.W. ACCOUNTS

From,
The Superintending Engineer,
IIIrd Circle.

To,
The Chief Engineer
P.W.D.
Madras

Dated 27 } January 1883
Received }

Enclosures.

No. 216

Sub Divisional Accounts

Expressing opinion that the dates 1st, 12th & 20th of each month for the submission of —— may adopted.

Compile
Nov
30.1

Supdg. Engineer's Office 4th Circle,
Camp Cotacamund 12th Feby 1883.

No: 52
Gen.

12/1884

From,
J. M. Martin Esqr.
Offg. Superintending Engineer,
Fourth Circle.

To,
The Chief Engineer
P.W. Department.

Sir,

In reply to para 3 of G.O. 28th Oct. 1882 No. 3235 M. regarding Inspection Notes by the Examiner P.W. Accounts of the Office of the Executive Engineer, Presidency Division, I have the honor to state that I consider it is not advisable to fix dates for general adoption in all divisions for submission of Sub-divisional accounts; because what would be a suitable date for one subdivision might not, for local reasons, suit another subdivision. I think the Executive Engineer should himself fix dates, as required by Code paragraph 1745. If this is done in each division there should be no unnecessary delay in the submission of

of Sub-divisional accounts, for the Executive Engineer is obviously the best judge as regards the proper dates for his Sub-division officers to submit their accounts.

I have the honor to be,
Sir,
Your most obed^{t} Serv^{t},

E Wheatley
Offg. Superintending Engineer
N Circle.

18/1879

From
The Offg: Supt.g Engr:
Fourth circle.

EXAMINER
No. 83
6 MAR 1888
PUBLIC WORKS
ACCOUNTS

Dated 12th February 88.
Rg 16.2.88

No: 52
Encl

Sub divisional Accounts

States that he does not consider it advisable to fix dates for general adoption in all Divisions for submission of —; but thinks that the Executive Engineer himself should be allowed to fix dates.

Comptroller
16.2.88

18/1874

SUPERINTENDING ENGINEER'S OFFICE,
V CIRCLE, MADRAS,
No. 5023 Arni (Depot.) 27 February 1888.

From
Colonel A. M. Vibart RE
SUPERINTENDING ENGINEER,
V CIRCLE,

To
THE Chief Engineer
Public Works Department

SIR,

Enclosures

With reference to para 3 of G.O. No 3235 W dated 28th November 1887 I have the honor to state that it would be advisable to have uniform dates for the submission of copies of Cash Book from all sub Divisional offices to the Divisional office. The copies might be written up at the same time as the Cash Books and despatched on the 1st, 15th and 25th of each month except the month of March when the 31st should be added to these dates.

I have the honor to be
Sir
Your Most Obedient Servant
A M Vibart Col. RE
Supdg. Engineer V circle

P.W.C. No. ~~2017~~ 53/4535

From

THE SUPERINTENDING ENGINEER,

V CIRCLE,

EXAMINER No. 855 6 MAR 1888

To

THE Chief Engineer

P. W. Department

Dated 24 } February. 1888
Recd. 1. 3. 88

ENCLOSURES.

No. 5023.

Submission of Copies of Cash Book from Sub-Divisional Offices to Divisional Offices —

Stating that it would be advisable to fix uniform dates for the —

No. 1734 T.J. Supg. Engrs. office V. Circle 20/1874

Thekady 19. December 1887

D/ 28.

From,

Lieut. Col. J. Pennycuick R.E.

Supg. Engineer V. Circle.

To,

The Chief Engineer

P. W. D.

Sir,

With reference to para 3 of G.O. No. 3235 W dated 28th November 1887, I have the honor to report that I consider that the executive engineer should be left to fix the dates as required by Code para 1745.

I have the honor to be

Sir

your most obdt. servt.

[signature] Lt.Col. R.E.

Supg. Engr. V. Circle

C.W. C No: 6

4535

EXAMINER
No. 853
6 MAR 1883
ENCLOSURES
P.W. ACCOUNTS

From.

The Supt. Engineer
C. Circle.

To

The Chief Engineer
P. W. D

No. V 734 T.J

Dated 19th December 1887

Recd. T 2-1-1888

enclos—

Reports that he considers that the Div: engineers should be left to fix the dates of submission of Sub Divisional accounts as required by code para 1745.

Compiled W.M.? 4/1/88 D.W.

Dates for the submission of Sub-divisional accounts to Divisional offices.
(No 3235 W of 28/11/87).

From whom	No & date	Subject	Remarks.
S.E. I Circle	384 G.L. 29/12/87	Is of opinion that copies of Sub. Dl. Cash book should be sent in at regular periods & thinks that 15th & last day of each month seem to be sufficiently frequent.	21/1874
S.E. II C	386 G.L. 12/1/88	Is of opinion that it should be left to the Dn. Engineers to fix dates.	X
S.E. III C	2146 27/1/88	Recommends adoption of the dates suggested by the Examiner viz. 1st, 12th & 20th of each month.	
S.E. IV C	52 E.W. 12/2/88	Deprecates fixing dates for general adoption in all divisions, & thinks the Dn. Engr himself should fix dates.	

EXAMINER 835 MAR 1888 PUBLIC WORKS ACCTS

From whom	No & date	Subject	Remarks
S.E.V C	5023 27/2/88	Is for having uniform dates for submission of Copies of Sub. Dl. Cash books. The dates are to be 1st. 15th & 25th of each month except the month of March when the 31st should be added to these dates -	
S.E.VI C	1734 I.J 19/12/87	Considers that it should be left to the Ex. Engrs to fix the dates -	

E.1 PW4533

No. 921 C d/ 5th March 88

To C

The above is an abstract of the replies received to para 3 of G.O. 3235 W dated 28th November 1887. There is, you will see, great diversity of opinion - Please say what you advise

WW 3.3.88

With original replies to be returned.

22/1874

To W.

No. 1490. 14.5.88. Enc. 6

Your office note No. 921 C. dated 5th. March 1888.

There is considerable diversity of opinion as to details; but all agree that fixed dates are advisable, and that being granted, and seeing that whoever fixes the date it can only be a question of a day or two one way or the other, it cannot make much difference to the sub-divisional officers whether the Executive Engineer fixes say the 12th. or Government fixes the 15th. Even the Executive Engineer cannot possibly fix any dates which will always fit in with, and be convenient with reference to the sub-division-al officers' movements, and if so, there is no advantage in leaving him to fix them.

2. On the other hand, if Government fix one set of dates for general adoption, the supervision by this office over punctuality is very greatly facilitated; and the whole object is to ensure punctuality by having some standard to refer to.

3. I would therefore recommend that the dates for the submission

7

of sub-divisional accounts be fixed by Government and would suggest the 1st, 15th. and 24th. of each month as the most convenient. My object in suggesting these dates is to shorten the periods at the end of the month and so reduce the amount of posting up in divisional offices. Moreover up to the 15th. of each month, the accountant will have his hands pretty full with the compilation etc. of the previous month's accounts and it is just as well that he should not have any current months accounts coming in to him before that date.

4. Should Government decide in fixing dates for general adoption, I propose to arrange for having the dates of receipt of sub-divisional accounts in the divisional office entered on the outside of one of the forms of monthly accounts, probably the list of accounts and vouchers submitted.

3235 W d/ 28-11-87. [illegible] 14

C.

[illegible] 5

[illegible] 14 14/5

PWC No 4835

R 15-5-88

No. 1574 W

23/1574

Genl Acct

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 30th May 1888

READ the following

From the Supdg Engineer I Circle (A.E. No. 384 G.D. d/ December 29. 1887)
do II " (" " 385 G.D. d/ January 12. 1888)
do III " (" " 2146 E d/ " 27. ")
do IV " (" " 52 Ew d/ February 12. ")
do V " (" " 5023 d/ " 27 ")
do VI " (" " 1734 T.J. d/ Decr 19. 1887)
Office note from the Ex. PW Accts (" " 1490 d/ May 14. 1888)

The foregoing papers are replies to the question asked in para 3 of G.O. No. 3235 W d/ 28th November 1887, as to the advisability of prescribing fixed dates for the submission of subdivisional accounts.

2. Three Supdg Engineers are of opinion that the Executive Engineers themselves should fix the dates, and another Supdg Engineer says that the accounts

re in practice submitted on
fixed dates. The balance of
division is not thus in favor
of prescribing fixed dates
which would be applicable
to all subdivisions alike.
The Government are therefore
disposed to allow the provisions
of P.W. Code para 1745 to
remain unaltered. Executive
Engineers should however, see
that the dates fixed by them
are observed.

J.H.
23/5/88

Despd
4/6

Supdg Engineers }
Consg Architect }
Examiner P.W. Accts }

R.P.
[illegible] 131
[illegible] 30-5-88

24
1576

Govt. of (1888) Madras.

PUBLIC WORKS.

31/15

Dated

Recd Recd

G.O. 30th May 1888, No. 1574 W.

Sub-divisional accounts

The provisions of Public Works Code para 1745 with regard to the date of submission of — allowed to remain unaltered.

190/12

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