No 3423 In d/26 Octr 1888

1404 W 9/4/5/88

EXAMINER
No. 1511
10 SEP 1888
ENCLOSURES
P. W. ACCOUNTS

No. 3392 C d/8 "Septr. 1888

From

The Supdg: Engineer
5th Circle

To

The Chief Engineer
P. W. Department.

Dated 4th
Read 7th } September 1888.

To

C

For perusal
and favour of
return.

W.W.
7.9.88
D.W.

SECRETARY TO GOVERNMENT
20 OCT
P. W. DEPARTMENT, MADRAS.

No. 2780 dy 19.12.88

To W.

Noted and returned. I regret that, through an oversight this office note was overlooked so long.

2. Item No. 43 of summary. The introduction of a form for recording applications for quarters from persons entitled to the same has been noted for future action with reference to Code.

3. The other items call for no further remarks.

C.

19/12.

Fm/12 22/12 DP 19/12

No. 2409.

Accounts —
Stating the explanation
of the Executive Engineer
regarding the remarks
of the Accountant on
certain items in the
— of the Presidency
Division.
No. 3996 W d/21.XII.88.

Recorded

Recorded

20/12/88 W.W. 20.12.88

No. 3423 In dy 26 Oct 1888

No. 1404 W dy 14-5-88
" 892 C " 3-3-88
" 2835 W " 3-11-86
" 364 W " 1-2-88
" 3235 W " 28-11-87
" 2451 W " 12-9-87
" 2426 W " 9-8-88

1888.

P. W. DEPARTMENT.

Current No. 8956

From

The Supdg. Engineer
V circle

ENCLOS.—

No. 2409
Dated 4th Septr. 1888
Received 7 — do —

SUBJECT.

G.O. No. 1404 W dy 14th May 1888

Stating the explanation of the Executive Engineer on the remarks of the Examiner on certain items in the accounts of the Presidency Division.

DISPOSAL.

No. 3392 C Dated 8th Septr. 1888

To
C

For perusal and favour of return.

(Sd) W. L. C. K.
7-9-88
Dy.

Ae

SUPERINTENDING ENGINEER'S OFFICE,
V Circle, Madras,

No. 2409. Bangalore, 4th September 1888.

From Colonel A M Vibart RE

SUPERINTENDING ENGINEER, V CIRCLE,

To THE Chief Engineer
PW Department

SIR.

Enclosures.

With reference to G.O. No. 1404 W. dated 14th May 1888, I have the honor to state that the Executive Engineer reports that the form suggested by the Dy Examiner, (item 43 of Summary) for recording how application for quarters from persons entitled to the same, are disposed of is suitable.

2 Item 20 of Summary - The sanction of government has been given in G.O. No. 2426 W, dated 9th August 1888, to the local purchase of the iron pipes.

3 As regards the payment of salaries made to certain Maistries, noticed as objectionable by the Examiner (Item 33 of Summary) the Executive Engineer writes "The present

Sub

"Sub Divisional officer states that
"he is unable to afford any explan-
"nation in respect to the charge
"of the three Maistries' salary to the
"work in question as Mr. Milne, the
"late Sub Divisional officer left
"no record of the transaction and
"there is no one in his office who
"could say why this charge was
"made. I was led to believe that
"the amount paid was actually
"due to these three men on account
"of supervision on that work although
"their wages were paid as far back
"as May 1887. I am not in a
"position to know personally on
"what works the Maistries in the
"Sub Division are employed, as the
"works are numerous, I am
"therefore obliged to rely on the
"correctness of the charges made
"by the Sub Divisional officer I
"regret that this matter should
"have called for such serious
"notice and I shall in future
"take steps to avoid recurrence
"of such an irregularity"

4.

4. I have impressed on the Executive Engineer the importance of his having works measured, and making payments for the same periodically, (Item 22 of Summary).

I have the honor to be
Sir
Your most obedt Servt

Superintending Engineer
5th Circle

1404 W 9/14/5/88

EXAMINER No. 1541 SEP 1888 ENCLOSURES P.W. ACCOUNTS

P.W.C. No. 8936

From

B. No 1404 W. 14. 5. 88
No 892 C. 3. 3. 88
G.O. 2885 W. 3. 11. 86
" 364 W. 1. 2. 88
" 3235 W. 28. 11. 87
" 1679 W. 2. 7. 86.

Original

P. W. Curr 7715

Recd 6-8-88 (in duplicate)

No. 1941 (4)

Forwarded to the Chief Engineer Public Works Department for Sanction with reference to para 3 of G. O. No. 1404 of 14th May 1888.

[signature] Coll. R.E.

Superintendg Engineer

5th Circle

2nd August 1888

No. 2426 W. / 9th August

B

Sanctioned under
Sanctioned under

Clause 2, para 3, Appendix
Clause 2, para 3, Appendix

G. P.W. Code.

[signature]

B / W / 9/8 7/8/88

S.E. 5th Circle ✓
Exr. Alt... ✓ D 1/8

O.L.S. 3/8/88 M 7.8.88

P 15/8. [initials]

C. 6-8-88 Ch. 9. 8. 88

P 21/12 [initials] 22/12 [initials] 19/12 [initials] 20.12.88 B [initials]

Stores manufactured in Europe and required to be purchased locally for works in the Presidency Division, Vide G. O. No 1679 W dated 2d July 1886.

Description or class of Stores	Number or quantity	Actual cost in India: Average price or rate	Actual cost in India: Incidental charges, carriage &c	Actual cost in India: Total cost	Estimated cost if obtained thro' India Office: Average price or rate	Estimated cost if obtained thro' India Office: Incidental charges, freight, exchange &c:	Estimated cost if obtained thro' India Office: Total cost	Remarks
27' pipe. 6. 9 including Municipal charges	Rft. 155	106-9-0	–	106-9-0	–	–	–	The local purchase of iron pipes was urgently required for the Swimming Bath at Government House Madras.

Sd/ W. D. Lindley Capt. R.E.
Offg: Ex: Engineer Presy: Dn.

" 892 C d/ 3. 5. 88
" 3?4 W d/ 1-2. 88
" 885 W d/ 3-11-86
" 3235 W d/ 28-11-87
" 2451 W d/ 12-9-87.

No. 1404 W d/ 14th May 1888

B.

The Exr's: office note will be communicated to the S.E. V Circle.

2. The Ex: Engr's: explanation with respect to item 43 of the summary in G.O. No. 3235 W d/ 28 Novr 1887 should be obtained & submitted

3. An application in the prescribed form for the purchase of the pipes referred to in item 20 should be submitted for sanction

4. The special attention of the Supdg. Engr. is drawn to the Exr's remarks on item 22, & fuller explanation should be submitted with respect to item 33.

1.5.88

S. E. V C.
Exr. ...

3/5/88

PWC No 3981

R 30.4.88

No. 1404 W d/ 14th May 1888

with order

1888.

P. W. DEPARTMENT.

Current No. 2006

From

The Suptg: Engineer
V circle

Enclos.—

No. 5004
Dated 26th Feby 1888
Received 1st March 1888

Subject.

Submg: explanation s furnished by the Exec. Eng Presy: Dn to certain poin noticed by the Exr. in his Inspection Notes printed in G.O. 3235W d/28th Novr 1887.

Disposal.

No. 892 C Dated 3rd March 1888

To.

C

For note, & for favor of remarks if Consid desirable.

(Sd) W. L. C. B
2-3-8

Desp. 3-3-88. D.W Divisional Officer.

Superintending Engineer's Office,
V Circle, Madras,

27 fr
enclos
charg

No. 3235 W dy 28-11-87
" 2451 W. 12-9-87

SUPERINTENDING ENGINEER'S OFFICE,
V Circle, Madras,
Camp ~~Chepauk~~, 26th February 1888.

No. 5004

From

Colonel A. M. Vibart. R.E

SUPERINTENDING ENGINEER, V CIRCLE,

To

THE Chief Engineer

Public Works Department

SIR,

Enclosures.

With reference to G.O. No 3235 W dated 28th November 1887, I have the honor to state that the Executive Engineer reports as follows:-

Item 4 of Examiner's Summary — Vouchers for Rs 27-1-7 could not be produced at the time of the inspection as it was in the Examiners office.

Item 10. The nominal Muster Rolls in question were not at the time received from the Sub-Divisional Officer Madras; they were subsequently received, when such documents are not received in time they are called for till received and in the objectionable item statements sent with the monthly accounts it is noticed that the cause of non-submission of a work voucher is due to work Abstracts not being received from the Sub Divisional Officer.

Item

Item 11 There is no Establishment to which the salaries of the Maistries can be charged, they must be charged to works, the remark therefore is not understood

Item 20 I never said the sanction of Government was not considered necessary for the purchase of articles of European manufacture but in the case mentioned in para 46 of the Inspection notes it does appear unnecessary as the pipes are supplied by a contractor and not purchased directly by the Executive Engineer.

Item 22 There appears to be nothing objectionable or irregular in this as long as the Contractor is satisfied with the Executive Engineer's arrangement. The work had to be stopped owing to a revision of the Estimate and could not therefore be completed on due date. I am not aware that the Executive Engineer had no power to extend the time of a contract if he considered it necessary to do so.

Item 28 In the Bill previous to the one under notice a deduction of 8 per cent, not 10 as entered in the Inspection note, was made by mistake and so in the subsequent Bill this deduction was added. The accountant informs me that he gave the Bills to Krishnasawmy Rao one of the auditors who accompanied the Inspecting Officer and told him how the matter stood with a view to it being explained to the Inspecting Officer, the accountant cannot understand why this was not done.

Item 30. A deduction of 10 per cent was made on a subsequent Bill.

Item 33. The salaries were due to the Maistries for employment on that work and were not paid till May I do not see anything irregular in this.

Item 48. The reattestation was not due till October, that is subsequent to the Inspection, the Service Book has been reattested.

Item 49 Service Books were opened out for the two individuals mentioned in the Inspection Notes in October 1887.

Item 46. As there is no ruling in the Code to the effect that security Deposits must be lodged in the Post office Savings Bank there appears to me to be no irregularity in not carrying out a rule that is not in force: These Deposits will now be transferred as requested and a report made as to when this is done.

2. I should mention with reference

to

to the Executive Engineer's reply to item 11 that the question of Charging under Establishment, the pay of Maistries employed on more than one work at a time was considered in Chief Engineer's Circular No 1606 C dated 10th May 1887. The reply to the circular has been submitted but no final orders have been yet received on the subject.

I have the honor to be,

Sir,

Your Most Obedient Servant

[signature] Col. R.E.

Supdg: Engineer V circle

No. 892 C of 3rd March 1888

To C

For note & for perusal of remarks if considered desirable

[illegible]
2.3.88

[illegible]

To W. No. 1408
26.4.88

PWC No. ~~2006~~ 3984/88

No. 847
5 MAR 1888
Enclosures —
P. W. ACCOUNTS.

From,
The Superintending Engr.
- 5th Circle -

To,
The Chief Engineer
P. W. Department.

Dated 26 February 1888
Received — 1.3.88

— No. 5004 —

Inspection Notes.

Communicating explanations furnished by the Executive Engineer Presidency Division, with reference to the — submitted by the Examiner.

70

The Executive Engineer has failed to report on item No. 43 of the summary, he should now be called on to do so.

2. All the other points requiring attention have been reported on, and with reference thereto, I beg to submit the following remarks:-

3. Item No. 4 of summary. The voucher in question was not in the Examiner's office, it was received in this office on the 1st. November 1887, or nearly a month after the date of the inspection of the Executive Engineer's office.

4. Item No. 11. Charges to works are inadmissible for office establishment or for subordinate supervision not employed on one work only; both of which are chargeable to establishment. If there is no sanction for such establishment, it should not be entertained until there is a competent sanction. It seems desirable that the Executive Engineer should be instructed to conform to the orders on the subject (see also para 9 below).

5. Item No. 20. The work does not appear to have been carried out by the contractor who supplied the pipes, the sanction of Government is therefore necessary to the local purchase, vide Appendix G. clauses 2 to 4 of the P. W. Code, please also see G. O. No. 364 W. dated 1st. February 1888.

6. Item No. 22. The rules require that the work done shall be periodically measured, and the contractor's account cannot be posted if this is not done. The Code also requires that work done shall be promptly paid for, and it is not clear how it is to be ascertained whether a contractor is or is not content

not to be paid regularly. In most divisions, where the work is very scattered, there are admittedly difficulties in the way of frequent measurements and payments thereon; but there is apparently no such difficulty in the Presidency Division. One result of the neglect of the rules as to regular measurements and payments, is the rushing of expenditure at the end of the year. I would suggest that the Executive Engineer might be requested to conform to the rules, which in the Presidency Division is quite practicable. It seems of little use to issue general instructions that expenditure shall be equalized as far as possible throughout the year, unless the principle is insisted on in individual cases when brought to notice.

7. With regard to item 33, I can only suppose that the Executive Engineer has not inquired very carefully into the matter. The facts are as follows. The estimate for the work was sanctioned in G.O. No. 2885 W. dated 3rd. November 1886, and the abstract estimate, showing work items amounting to Rs. 3,129, and petty supervision at 2½ per cent on that amount, Rs. 71, total Rs. 3,200, was

received in this o[illegible]
November 1886. The esti[illegible]est way
therefore a bonâ fide foreca[illegible]
expenditure and not, as sometimes
happens, merely an approved statement of
expenditure actually incurred.
Expenditure on the work appeared
first in the accounts for the month
of February, the expenditure in each
month being as follows:-

	Rs.	A.	P
February.....	46	0	0
March.....	2,584	10	2
April.....	189	14	6
	2,820	8 -	8
May (wages of Maistries for April	71	0 -	0
Total	2,891	8 -	8

8. It seems clear from the above, that practically the whole of the work was done in March or in February and March. Even of the trifling expenditure charged in April, part, and possibly the whole, was probably incurred in March: but in spite of this, neither in February nor in March was there any charge whatever for petty supervision, that is to say, not only was there no payment for supervision during that time, but if the accounts are right there was no petty supervision. Then in April, when the work would seem to be practically completed, three maistries are employed for different periods,

one for the whole month, a second from the Ist. to 28th. and a third from the Ist. to 22nd. That is to say, according to all appearances, this work, which during the period of its active progress needed no supervision at all, required three maistries to supervise it for the best part of a month when apparently it was practically completed. Lastly the total charges for these three maistries tally, to a pie, with the amount of the estimate for petty supervision, at 2½ per cent on the estimated cost of the work.

9. The facts being as stated above, some further explanation is I think, evidently required; for, in the absence of explanation the facts certainly suggest the conclusion that the accounts are untrustworthy, and that maistries nominally employed on particular works are in reality employed promiscuously, whilst their wages are debited to any works that can conveniently bear the charges; or, in other words, that the Executive Engineer, in contravention of all rules, keeps up, more or less permanently, an unauthorized establishment of maistries and adjusts the cost of

that establishment in the best way he can.

C.

26/4.

. 892 C d/ 3.5.88.
. 364 W d/ 1-2-88
. 2885 W d/ 3-11-86
. 3235 W d/ 28-11-87
. 2451 W d/ 12-9-87.

No. 1404 W d/ 14th May 1888

B.

The Exn's: office note will be communicated to the S.E.T Circle.

2. The Ex: Engrs: explanation with respect to item 43 of the summary in G.O. No. 3235 W d/ 28 Novr 1887 should be obtained & submitted

3. An application in the prescribed form for the purchase of the pipes referred to in item 20 should be submitted for sanction

4. The special attention of the Supdg. Engr. is drawn to the Exn's remarks on item 22, & fuller explanation should be submitted with respect to item 33.

1.5.88

S.E.T.C.
Exr. PWA
3/5/88

PWC No 3981

R 30.4.88

No. 1404 W d/ 14th May 1888

with order

GENERAL.
ACCOUNT.

Govt. of {1888} Madras.

PUBLIC WORKS.

Dated February, 1st.

Recd. *Encl.*

G.O., 1st Feb. 1888, No. 364 W.

FEBRUARY.

English Stores

Note by the Examiner, Public Works Accounts, stating that the rules regarding purchase of — do not apply to cases where work is being carried out by contract provided there is a *bonâ fide* contract for the execution of the whole of the work, communicated to the officers of the department.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following letter from J. W. MARTIN, Esq., Officiating Superintending Engineer, IV Circle, to the Chief Engineer, Public Works Department, dated Coimbatore, 10th January 1888, No. 14 E.W.:—

Adverting to G.O., 2nd July 1886, No. 1679 W., and G.O., 5th December 1887, No. 3319 W., regarding the purchase of English stores, I have the honor to request instructions as to whether those orders refer only to the purchase of stores for works carried out departmentally or whether they include works carried out under contract.

Note from the Examiner, Public Works Accounts, dated 26th January 1888, No. 1001.

The prohibitive rules regarding the purchase of articles of European manufacture in the local market do not seem to apply to cases where work is being carried out by contract, provided there is a *bonâ fide* contract for the execution of the whole of the work; but any arrangement under which a portion only of a work is given out on contract, such portion including work for which English materials are required, would probably be objectionable.

Order—dated 1st February 1888, No. 364 W., Public Works.

The opinion of the Examiner, Public Works Accounts, which is concurred in by the Government, will be communicated to officers of the department for information and guidance.

(True Extract.)

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

To Superintending Engineers.
To the Consulting Architect to Government.
" Chief Engineer for Irrigation.
" Examiner, Public Works Accounts.

Exd. W. H. French.
Spare Copies

BUILDINGS AND ROADS.
CIVIL WORKS.

Govt. of {1886} Madras.

PUBLIC WORKS.

Dated November, 3rd.

Read. *Encl.*

G.O., 3rd Nov. 1886, No. 2885 W.

NOVEMBER.

Madras Penitentiary

Estimate of Rs. 3,200, for constructing a new work-shed in the —, sanctioned.

3rd November 1886, No. 2885 W., Public Works.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads.
Civil Works.

Read—the following paper :—

G.O., dated 23rd October 1886, Mis. No. 2857, Judicial :—

Read—the following letter from the Inspector-General of Jails, to the Chief Secretary to Government, dated 12th October 1886, No. 294 :—

Mis. No. 2725 dated 11th October 1886.

In reply to paragraph 2 of the order marginally quoted, I have the honor to report that a new work-shed at the Penitentiary is urgently required, owing to the increase in the number of prisoners since the abolition of the Chingleput district jail, and to the recent admission, within the last six months, of 70 Burmese ; 40 of whom are under sentences for life.

2. In former years, no Burmese convicts were retained in the Penitentiary, but were always transferred to the central jails ; but owing to the increase of these prisoners, a portion will always have to undergo their imprisonment in this jail.

3. Further, owing to the increase in the number of prisoners, the kitchen accommodation is inadequate, and the room in which the grain (ragi) was ground and sifted, has had to be occupied as a kitchen for the European prisoners, the grain being now cleaned in a portion of one of the sleeping wards ; but if additional workshop accommodation is provided, a portion of it could be given up for cleaning grain in.

4. The present workshop is very small, and only provides room for a few mat-makers, and in wet weather is quite exposed.

Order—dated 23rd October 1886, Mis. No. 2857, Judicial.

In view of the explanation now afforded, the plan and estimate for a new work-shed at the Penitentiary are approved, and will be transferred to the Public Works Department.

(True Extract.)

(Signed) A. G. CARDEW,
Acting Assistant Secretary.

Order—dated 3rd November 1886, No. 2885 W., Public Works.

The estimate, amounting to Rs. 3,200, for constructing a new work-shed in the Penitentiary at Madras, is sanctioned for execution when funds are available.

2. This sanction has been registered as Provincial, No. 131 W. of 1886-87, and classified as Civil Buildings, Original Works.

(True Extract.)

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

To the Superintending Engineer, V Circle, with four enclosures.
,, Examiner, Public Works Accounts, with the duplicate abstract estimate.
,, Judicial Department.

Exd. E. Fernandez.
Spare Copies

GENERAL.
ACCOUNT.

Govt. 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.

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.*	Chepâk, 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, Chepâk.	500	309 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 ,, ,, ..		
					9th 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.
Secretary to Government, Public Works Department.	RS. 400 average for last three months.	RS. A. P. 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 ,, ,, 15th 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 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 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.	Special form of contract.	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	Do. ..	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.	65 clocks at Rs. 1-8-0 per clock, one clock at Rs. 6 per mensem and three at Rs. 6.	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	V. 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 Charry	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. ..	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.	Superintending Engineer's No. 1400-A, dated 24th June 1887.
9	Do. ..	Civil repairs	Do. ..	5 per cent. below estimated rates.	....	Do. ..	Do.	Supdg. 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. Jagganatha 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 Supdg. 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.

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 $2\frac{1}{2}$ 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.

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, Ráyapuram.*—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 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 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.

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 Octobor 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 department 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.

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.

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.

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.

GENERAL.
ACCOUNT.

Govt. 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.

GENERAL.
ACCOUNT.

Govt. of {1887} Madras.

PUBLIC WORKS.

Dated September, 12th.

Recd. *Encl.*

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

SEPTEMBER.

Inspection of the Office of the Examiner, Public Works Accounts

Forwarding copy of proceedings on letter from the Government of India forwarding, with remarks, copy of a report of an — in January and February 1886 by the Deputy Auditor-General.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers :—

From Colonel R. C. B. PEMBERTON, R.E., Secretary to the Government of India, Public Works Department (Account—General), to the Secretary to the Government of Madras, Public Works Department, dated Simla, 10th May 1887, No. 121 A.G.

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

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

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

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

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

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

ENCLOSURES.

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

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

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

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

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

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

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

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

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

[These rules supersede so much of the rules issued with Public Works Department, No. 281 A.G., dated 28th November 1884, as relate to furniture for Viceregal residences.]

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

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

	RS.
* Calcutta	17,000
Simla	10,000

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

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

* Added to list since issue of Finance Department Resolution, No. 3898, dated 5th November 1885.

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

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

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

† Financial Department Resolution, No. 3898, dated 5th November 1885.

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

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

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

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

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

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

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

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

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

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

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

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

12. *Cash balance reports.*—It will be seen that the Henzada cash balance report was received on the 23rd April, although that station is only two days' post from Rangoon, while the report of the latter was received on the 16th idem. It may be added that Thayetmyo had an outstanding balance of Rs. 12,582 on the last day of the year, and this is the exact sum for which cheques were drawn on the 31st March. In the Arakan division the figures were respectively Rs. 51,522 and Rs. 50,435.

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

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

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

24. *Appropriations made late.*—In connection with this matter, it should be mentioned that some time ago the Public Works Department obtained 551 tons of teak timber from the Conservator of Forests, Pegu, at a cost of Rs. 60,000. An application for funds to meet the charge was thereupon made by the Examiner. But this Government ruled that—

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

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

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

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

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

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

2. Proposals by this office to bring the furniture of the Government houses at Madras, Guindy and Ootacamund on the Executive Engineer's returns were negatived in paragraph 5 of G.O., No. 762, dated 8th March 1883, and in paragraph 6 of G.O., No. 784 W., dated 10th March 1883. And again proposals to introduce rules somewhat similar to those under consideration which are now contained in Government of India Code, chapter XI, paragraphs 12 and 13, and appendix P., were also negatived in Chief Engineer's office note, No. 326 E., dated 4th September 1883.

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

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

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

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

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

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

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

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

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

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

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

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

(True Extract.)

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

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

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

Forwarded.

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

Exd. J. Moses.
Spare Copies