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P.W.D

G.O. No. 520-W
Dt 14.2.1888

GOVERNMENT OF MADRAS [illegible]

PUBLIC WORKS DEPA[illegible]

General.
Establishment.

Read—the following pape[illegible]—

Office note from the Examiner of Public Work [illegible] ist
January 1888, No. 10[illegible]

As desired in paragraph 2 of G.O., No. 300 [illegible] 7, I
have made the necessary inquiry of all Superintendi [illegible] f the
safe custody of important documents, such as contra [illegible] beg to
enclose their replies herewith, from which you wi [illegible] nously
of opinion that such documents should be kept in t [illegible] visional
officers being furnished, on application, with such e [illegible] essary.

2. I would therefore suggest that the sanction [illegible] ned to the
introduction of a standing order in the following terms [illegible] might follow Code
paragraph 858 :—

"858 A."—"With the exception of Government promissory [illegible] de paragraph 1891) and
stock notes (paragraph 1893), the custody of which is otherwise [illegible] for, all important docu-
ments, such as contracts and agreements (Code chapter XII), savin[illegible] pass-books (paragraph
1896), service books (paragraph 864), and reserve stock of cheque b[illegible] agraph 1611) should
be kept in the divisional office under lock and key in the division[illegible] est, or in such other
suitable safe as may be provided for the purpose. When info[illegible] regarding any such
document is required by a sub-divisional or other subordinate offic[illegible] ld be furnished with
such extracts as may be really necessary, but the original docu[illegible] in no case to be sent
to him."

3. I would at the same time suggest the introduction of a [illegible]nding order prescribing the maintenance in each divisional office of a register of contracts, which would form a sort of index to the bundles in which the contracts and connected documents should be put up, and would give information on the principal points connected with the contract without the necessity of disturbing the original documents. Should this suggestion be approved, a form of register will be submitted.

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

Office note from the Examiner, Public Works Accounts, dated 11th February 1888, No. 1058.

Order—dated 14th February 1888, No. 520 W., Public Works.

The proposals of the Examiner are approved. The requisite standing order with form of register should be issued accordingly for the guidance of officers concerned.

(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. J. Moses.

Spare Copies

GENERAL.
ESTABLISHMENT.

Govt. of {1888} Madras.

PUBLIC WORKS.

Dated February, 14th.

Recd. *Encl.*

G.O., 14th Feb. 1888, No. 520 W.

FEBRUARY.

Custody of Important Documents

Proposals of the Examiner, Public Works Accounts, for issue of a standing order in connection with the — such as contracts and agreements and for the maintenance of a register of contracts, approved.

6th January 1887, No. 10 W., Public Works. N/2

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following letter from D. C. GORDON, Esq., Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 22nd December 1886, No. 157 W. :—

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

2. The demands for funds are much in excess of requirements for expenditure and should be more carefully estimated. There should be no delay in recoupments of the imprests ; the accounts submitted should be checked and recouped expeditiously.

3. The directions regarding the cancelling, &c., of measurement records should be attended to.

4. The manufacture account sub-heads might apparently be reduced in number, simplifying the account. The relief to the account "land kilns, &c.," should be more systematic, so that manufacture and outturn may be adequately charged and priced, and the register of works should show progress from month to month.

5. The office is in good order.

Enclosure.

Notes of Inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Consulting Architect to Government, Madras, on the 13th to 18th December 1886.

Mr. J. W. Brassington, Executive Engineer, Second Grade, the present Officiating Consulting Architect ; assumed charge from Colonel Ross Thompson, R.E., on the 23rd November 1886 ; K. Kuppusawmi Naidu, Accountant, Fifth Grade, the present accountant, assumed charge from Mr. W. O'Hara on the 23rd August 1886.

2. The last inspection of the above office by an Accounts officer was in October 1885—see papers with G.O., No. 2608 W., of 5th November 1885.

3. The sub-divisional arrangements remain as last reported. The disbursements are made after the manner indicated in Code paragraph 1573.

4. The Consulting Architect's drawing account balance on the 1st December was proved correct. The outlay in recent months has been such as to leave large balances idle at the treasury, thus :—

	Month's outlay.	Balance in treasury at close of month.
	RS.	RS.
August	5,610	11,296
September	15,151	12,531
October	6,506	15,935
November (approximate)	6,344	14,593

Future applications for credit will be confined to what is needed for the month's outlay, *plus* about 25 per cent. for a working cash balance—see Code paragraph 1580.

5. The cash and cash abstract books are in order.

6. The imprests are two in number and are held by—

Honorary Assistant Engineer J. H. Stephens, in charge of about eight works and sub-works, No. 1 sub-division, imprests Rs. 750, frequently recouped.

Sergeant Smith, R.E., Supervisor, First Grade, in charge of about six works and sub-works, No. 2 sub-division, imprest Rs. 200, frequently recouped.

7. The imprest accounts are in order, but the interval between receipt in Consulting Architect's office and the recoupment has often been unreasonably long, the effect of which sometimes is that the outlay appears in the accounts and against the budget grant in a different month to that in which it was disbursed, as in paragraph 9 (*b*), (*c*) and (*d*), when this difference might perhaps have been avoided.

8. The number of works in hand, for which work abstracts have been maintained, has averaged for the last six months about 40. Departmental agency is generally employed. Sub-divisional officers make none but legitimate payments.

9. The examination of accounts of works for one month, September 1886, in detail, elicited the following notes:—

(*a*) *Purchase of land occupied by fishing village south of Presidency College—Rs.* 14-8-0.—Too much is shown in task and piece work, and the same amount too little in vouchers for daily labor not rendered to the Examiner. Nominal muster rolls include, but should not, petty supervision (Code paragraph 1749). Nominal muster rolls should show the date on which the labor was paid.

(*b*) *Constructing Latrine for Senate House at Chepâk.*—Labor paid on 21st August 1886 is shown in the accounts as paid in September, as the imprest account containing this payment was not recouped till September.

(*c*) *Manufacture of Bricks.*—Nominal muster rolls include petty supervision. A carpenter having been paid on 18th August 1886 for 1st to 10th August 1886, the payment was shown in September's accounts—see above.

(*d*) *Repairs to Lying-in Hospital.*—Here again labor having been paid on 16th August for work done 1st to 10th August 1886, the payment appeared in September's accounts.

(*e*) *Constructing Post Office.*—Similar remarks.

(*f*) *Constructing Latrines west of Senate House.*—Work measured on 20th July 1886, and the contract certificate of which is dated August 1886, was not taken into the contractor's ledger account until October 1886, payment being made in that month.

(*g*) Measurement sheets are not cancelled, nor are measurement books, as ordered in Standing Order, No. 158 of 1885, adding to the directions at back of form 19.

(*h*) But measurement books, whenever compared with measurement sheets and bills, were found to agree, the books being fairly well kept.

10. The reserve limit sanctioned by Government (G.O., No. 245 W., of 2nd February 1885) for the stock of this division is Rs. 18,000.

The stock at present consists of—

		RS.	A.	P.
Building materials	...	14,403	11	8
Timber	...	4,121	4	9
Total	...	18,525	0	5

thus slightly exceeding the sanction. The stock was counted at the end of October 1886 by Sergeant Smith. The stock accounts are in order.

11. There was at debit of manufacture at the end of November a balance of Rs. 1,539. The operations are for making bricks of sorts, tiles and terracotta, and there is but one account kept for the entire work, which account does not show separately the cost of making each article, but only of certain stages of the manufacture, such as *moulding* and *loading* and *unloading*. This is hardly as required by Code paragraph 1787 *et seq.*, but perhaps may pass since it satisfies the Consulting Architect. The same may be said regarding the very large number of sub-heads in the account, as compared with those prescribed in Code paragraph 1788. The outturn is priced by the application of estimate rates; the manufacture accounts are in fair order, subject to note (*c*), paragraph 9.

12. The "land kilns" accounts in this division are as follow:—

I. Portion of Wallajahbagh property bought under G.O., No. 2029 W., of 18th August 1884—Rs. 16,000.—This has been credited by debit to manufacture—

		RS.	A.	P.
In 1884-85	...	700	0	0
" 1885-86	...	1,984	15	11
" 1886-87	...	652	0	0
Total	...	3,336	15	11

leaving Rs. 12,663-0-1 to be credited gradually during the progress of the operations or for the life-time of the structure, whichever is the shortest, in the ratio of outturn.

II. Sheds built in February 1885 *without estimate at a cost of Rs.* 1,500.—This has been credited with Rs. 1,005 in five consecutive months in 1885-86, but has been standing since then undiminished by any credit, the balance to this day remaining Rs. 495.

III. Sheds begun in October 1886, *under sanctioned estimate, Rs.* 4,719.—The outlay has been Rs. 262-4-0 and the credit Rs. 18.

13. The proper system of crediting *land kilns* and debiting *manufacture* is well understood. The Rs. 495 (II) should be so cleared as soon as convenient.

14. No account in the register of works of the above has been kept, but an account will now be opened, showing the outlay to date, month by month against each land kiln estimate, as well as the reduction month by month by debit to manufacture.

15. The tools and plant accounts are in order.

16. A new register of buildings is now being opened out showing value of each building and brief particulars.

17. The accounts in all other respects than the above are in good order.

Madras,
20th December 1886.

(Signed) H. RAINIER,
Dy. Examiner, Public Works Accounts.

Order—dated 6th January 1887, No. 10 W., Public Works.

Communicated to the Consulting Architect, whose attention is drawn to the remarks of the Examiner, Public Works Accounts.

(True Extract.)

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

To the Consulting Architect.
" Examiner, Public Works Accounts.

Exd. P. L. Pereira.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of 1887 Madras.

PUBLIC WORKS.

Dated January, 6th.

308716

Recd. *Encl.*

G.O., 6th Jan. 1887, No. 10 W.

JANUARY.

Inspection Notes

Orders on the — on the office of the Consulting Architect to Government, submitted by the Examiner, Public Works Accounts.

5-2/9

9th December 1885, No. 2950 W., Public Works.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following papers :—

From the Secretary to the Government of India, Public Works Department (Account—General), to the Secretary to the Government of Madras, Public Works Department, dated Simla, 30th October 1885, No. 277 A.G.

I am directed to forward, herewith, for the information of the Local Government, a copy of a report of an inspection of the office of Examiner, Public Works Accounts, Madras, made in January and February last by the Inspector of Public Works Accounts.

2. The Accountant-General, Public Works Department, has addressed the Examiner direct on such of the more important points in the report as immediately concern that officer's duties, but I am directed to invite the attention of the Local Government to the following points.

3. *Paragraph* 13—*Expenditure on minor works, &c., against lump sum allotments.*—The existing procedure is recognised in the Madras Public Works Department Code,* but it is thought desirable that measures should be taken to furnish the Examiner with the requisite means of exercising such a check as will ensure that appropriations are not made in excess of available grants.

* Chapter XVII, paragraph 2317.

4. *Paragraphs* 13 *and* 23—*Liabilities on account of value of English stores.*—It is very essential that the Examiner should receive early intimation of all indents for English stores. This could, perhaps, be best arranged for by that officer being required to furnish a certificate of funds having been reserved before any indent is transmitted to the Secretary of State for compliance.

5. *Paragraphs* 20, 161 *and* 174 *to* 184—*Workshop Accounts.*—It is considered incorrect to pass the workshop transactions through the deposit account. It is understood that a similar system of account to that recommended by the Inspector was brought to the notice of the Examiner in 1880 by the Accountant-General, Public Works Department, when a promise was made that the matter would receive attention in the new code then in process of compilation. As, however, the subject seems to have been lost sight of, I am directed to request that the required change of system be now introduced ; the present audit of these accounts is evidently not as searching as it should be, and the several defects noticed call for remedy.

6. *Paragraph* 40—*Charges for actual expenses at headquarters.*—The Government of India desires to be funished with a full report of the cases indicated where officers drew actual expenses at headquarters, the same being apparently inadmissible under rule.

7. *Paragraph* 41—*Countersignature of travelling allowance bills.*—The Chief Engineer cannot, I am to state, delegate his power of countersigning travelling allowance bills to the Deputy Chief Engineer. Under chapter XIV, section 71, rule 1, of the Civil Travelling Allowance Code, it is within the competence of the Local Government to rule that the Deputy Chief Engineer shall be the controlling officer, but I am to remark that it seems hardly desirable that this should be done, as it would involve the anomaly of an Executive Engineer exercising control over Superintending Engineer's travelling allowance bills.

8. *Paragraph* 42—*Starting and terminal points of a journey.*—I am to inquire whether, when an officer makes a journey by railway, he is allowed to draw road mileage for the distance in the station to or from the railway station, and whether any orders have been issued by the Local Government, under chapter III. section 7, rule 2 of the Civil Travelling Allowance Code, fixing the starting and terminal points of a journey for the purposes of calculating mileage.

9. *Paragraph* 102—*Submission of vouchers.*—It is requested that Executive Engineers be instructed to submit for audit all vouchers that are required by codal rules to be so dealt with.

10. *Paragraph* 103—*Daily labor.*—The procedure described should, I am to state, be changed to the authorised one which enjoins that *actual* payments made on muster rolls shall *only* be charged in the cash-book.

11. *Paragraph* 130—*Payment of salaries before audit.*—The rules on this subject as contained in Public Works Department Code chapter XIII, paragraphs 94 and 95, and chapter XIV, paragraph 55, are very explicit, and the Government of India hopes that the Local Government will insist on their due observance by disbursing officers.

12. *Paragraphs* 136—138—*Boat and Press suspense accounts.*—The suggestions made by the Inspector in regard to certain changes in the above accounts might well receive the consideration of the Local Government.

13. *Paragraph* 139—*Unsatisfactory state of the Godávari Eastern division accounts.*—I am to request that the necessary measures may be taken towards effecting an improvement in the accounts of this division.

14. *Paragraphs* 140—151—*Delay in recovery of sums due to Government.*—The Government of India would be glad to receive a report as to the cause of delay in recovering the long outstanding claims against the Madras Railway Company and the Nizam's Government.

ENCLOSURE.

REPORT of an inspection of the office of the Examiner of Public Works Accounts, Madras, made by Mr. R. G. Macdonald, Inspector of Public Works Accounts, on the 26th January to the 21st February 1885.

* * * * *

BUDGET WORK.

Paragraph 13.—No specific appropriations are made in this presidency from the general allotments for repairs, minor works, and tools and plant; and therefore part IV of the appropriation return need not be filled in. The provincial allotments for these services are apportioned by the Government at the beginning of the year among the executive divisions, and the audit of the outlay in each division, incurred upon all estimates for works sanctioned against the particular service, is, as regards grant, against the divisional total for that service, and not against a specific appropriation for the individual estimate sanctioned. No check is exercised by the Examiner with the view of preventing a larger outlay than there are funds available for being sanctioned on estimates. This is left to the Superintending Engineer. For works in Coorg, specific appropriations are made and the registers and returns are complete.

* * * * *

18. The considerable liabilities appearing in the return of stores under provision in England have been partially overlooked in the preparation of the revised estimate.

* * * * *

20. Letters of credit are regularly issued for the presidency workshops and the Dowlaishweram workshops without being shown in form D against any grant. This is incorrect in principle. These institutions should, apparently, like the stock of the department, be treated as suspense accounts of the Provincial—Civil Buildings, Roads and Services grant. Up to the 30th November 1884, Rs. 1,07,979 had been spent on these workshops and charged to deposits, which account should never be placed in debit. The action taken is in accord with orders now in force, but there appears to be an error of principle in the procedure. This matter is further referred to in paragraph 161 below.

* * * * *

528/5

28. Indents on England for supplies are not sent to the Examiner by Government for a certificate of funds having been reserved. In fact he gets his first information about the indents when the list of stores under provision in England reaches him. These have hitherto been overlooked, *vide* paragraph 18 above.

ESTABLISHMENT AUDIT.

* * * * *

40. *Travelling allowances.*—The object of the journey is not entered upon some of the Executive Engineers' journals. A practice prevails of allowing actual expenses at headquarters to a much larger extent than is customary in other parts of India, and several others were observed in which officers had drawn such allowances for long periods at their headquarters. A case has occurred in which an officer immediately on return from leave commenced drawing actual expenses under section 27, chapter V of the C. T. A. Code. This is believed not to be one of the cases contemplated by the rule. Certificates are in such cases given that camp equipage is kept up, but the nature of the equipage is not stated.

41. The signature of the Deputy Chief Engineer 'for the Chief Engineer' is not sufficient on a travelling journal under section 71, rule 4, chapter XIV of the C. T. A. Code; but it seems doubtful whether any countersignature is, unless the Government of Madras specially desires it, necessary on Superintending Engineers' journals.

42. No point from which road and rail journeys are to count in each station has been fixed by the Government of Madras, under section 7, rule 2, chapter III of the C. T. A. Code. Road mileage within a station before commencing or after finishing a railway or steamer journey is passed; but this is believed to be inadmissible.

* * * * *

INSPECTION OF AN EXECUTIVE ENGINEER'S OFFICE.

* * * * *

102. It was found that the payments had been made upon muster rolls, pay sheets, contract certificates, bills for materials and tradesmen's bills; and that without causing any extra trouble to any one, much, if not most, of the outlay might have been regularly supported by formal vouchers. All except the muster rolls could, and should, have been sent to the Examiner. The vouchers were by no means so well attended to as they would have been if they had had to go to the Examiner. Several payments of over twenty rupees each bore no receipt stamp. The totals of bills were not in words in some cases. The vouchers did not all bear the Executive Engineer's signature. Large payments for petty supervision were observed, among them the following:—

Many maistries (some European pensioners), Rs. 15 to Rs. 25, charged to different works.
A superintendent, Rs. 30, charged to a brickfield.
A writer „ 25 do. do.
An R. E. Sergeant „ 50, charged to Agram entrenchment, and apparently paid in excess of regulation working pay.

Copies only of certain bills were produced. One of the bills which might easily have been sent to the Examiner was one for Rs. 304/8 from the Madras School of Arts.

103. *Daily labor.*—The full amount of the muster roll of men employed at Bangalore is charged off to the work concerned when the cheque is drawn for its payment. The payments are made generally the same day that the cheque is drawn and the roll with the payments duly certified to, and any unpaid wages are handed in by the sub-divisional officer next morning. The unpaid wages are credited to the work as a refund. It was observed that one subordinate drew up the roll, received the cheque, certified the payment, and in fact did everything in connection with the payment of daily labor. There was apparently no second person concerned in the matter.

* * * * *

SUSPENSE BALANCE, &c.

* * * * *

130. *Miscellaneous advances.*—A prominent feature of this account is the amount of labor which Executive Engineers have thrown upon themselves by transgression of the simple and strict rule with regard to payment of salaries before audit of the salary bills. Setting aside the question of the propriety of spending money upon unauthorised objects, which is in itself a serious one, it cannot facilitate business in the smallest degree to pay salaries before obtaining sanction to the same. The Examiner can only retrench items of this sort and they fall into the miscellaneous advance account and require to be carried forward every month until sanctioned or recovered. Heavy correspondence in disallowance lists has to be undertaken to the discomfort of every one concerned.

131. The rule is simple. Items chargeable to establishment, which have once been passed by the Examiner in a salary bill, may be subsequently paid at the end of each month as they fall due by the Executive Engineer, and such items are chargeable to the final head direct—*vide* Code XIII, 95, (3). For fresh charges which an officer desires to incur, the easiest proceeding for himself and everybody else is to apply for previous sanction before incurring the liability. If the rules regarding sanction are too strict, there may be reason for relaxing them, that is, for allowing Superintending and Executive Engineers to engage extra persons of a specified class for a limited period within a certain sum of money. But no advantage is gained by paying the men's salaries without sanction first obtained and notified to the Examiner.

* * * * *

136. There is a Boat suspense account in one of the Godávari divisions under miscellaneous advances. The boats are used for carriage of materials to works and for conveyance of private persons and officials. It seems hardly worth while to have so much accounting. The wages of the crews and the up-keep of the boats might be charged off direct to tools and plant; and the recoveries by hire to private persons credited to revenue. The present system involves much account keeping for apparently little purpose. An administrative account can be prepared at any time to see whether the boats are paying or not. *Vide* paragraph 137.

137. This Boat account shows a debit balance of Rs. 3,258, at 30th November 1884, and it has not been fully proved either in the Examiner's office or at inspections. There is an administrative account prepared, but it has not been agreed with the Finance transactions. The detailed accounts are kept in the office of a sub-divisional officer, and not in the Executive Engineer's office. This account, if not abolished, should be brought under regular inspection.

138. There is a similar Press suspense account in the Godávari Circle Superintending Engineer's office. The balance of it also has not been sufficiently proved. It has not been audited at the inspections. The details are kept in the Superintending Engineer's office. Here, again, the utility of the extent of account keeping involved is questionable. A suspense account is in its very essence an evil. Outlay and income should, unless there are good reasons to the contrary, be recorded under final heads at the time of payment or recovery. Suspense accounts of manufactures are generally necessary in order to allow of the operations being controlled; but no such necessity appears to exist in this case. It would seem sufficient for all purposes if the wages of the printing establishment were charged to establishment, and the purchase of machinery and type to tools and plant. This need not prevent a statement being made up from time to time to see if the Press is working economically. The present system does not prove this, as the rates of work done are fixed to cover the debits for salaries, &c. The Balance at 30th November 1884 was Rs. 420 credit under deposits.

139. There are sundry items in this account which have been long outstanding, and there are a few items relating to adjustments. The state of the Godávari Eastern division account is unsatisfactory.

* * * * *

146. There is a sum of Rs. 5,159, which has been for a considerable period outstanding, on account of repairing a sea-wall at Beypore. It is understood to be recoverable from the Madras Railway Company. It is time the matter were settled.

147. Medicines to the value of Rs. 4-0-4, supplied by the Medical Stores Department, have been debited to the Public Works Department in transfer. It is a question whether any inter-departmental transfer should have been made.

148. There is one pie in the South Arcot division schedule. Such items should be summarily dealt with.

149. There was until lately a tendency in this presidency to enter, in the Public Works Department accounts, items which are expected to be included in some subsequent civil exchange account. This involves debits to miscellaneous advances in some cases. Except in the case of the value of articles charged to stock, when the debit to stock will be counterbalanced by a credit to stock purchases and sales, no entry should be made in the Public Works accounts in anticipation of an original entry in an exchange account.

150. The balances in this account against the Fort St. George barrack-master in the accounts of the Executive Engineers of the Chingleput and Presidency divisions should be verified by the barrack-master's original accounts monthly, and when there is a difference, the reconciliation should be worked out and recorded on the barrack-master's accounts. The balances with the barrack-master are large; and, like the advances to civil officers, the arrangement involves the withdrawal from treasury of amounts before they are paid away to outsiders.

151. There are large claims outstanding against the Hyderabad State on account of salary and travelling allowances of an officer deputed to do some work for H. H. the Nizam.

* * * * *

161. The outlay on the workshops at Madras and Dowlaishweram is charged to this account until the end of each year. The balance is a very large sum, *vide* paragraph 20 above. The

accounts of these workshops are referred to more at length below. The balance ought apparently to be transferred to a workshop suspense account subordinate to stock, and made thereby a charge to an account affecting the grant.

* * * * *

Dowlaishweram Workshops.

174. The Dowlaishweram workshops are under the charge of the Executive Engineer of the Godávari Eastern division, but the accounts are kept and submitted quite independently.

175. The account submitted to the Examiner monthly is by no means an account of the entire transactions of the shops as recorded upon the set of books kept. It is only a cash account. There is no attempt at grouping the heads in the manner usual in the department.

176. The account does not admit of complete audit; and only a part of the figures entered in it are booked. *Vide* paragraphs 20 and 161 above.

177. The vouchers submitted are not real vouchers but compilations; and the audit made at the inspections on the spot has not hitherto been thorough.

178. It is thought the whole account should be remodelled, to a certain extent, on the basis of Railway workshop accounts; but at any rate the balance should be cleared from deposits and brought under a grant head. If no change in system be made which brings the original vouchers to the Examiner, the audit on the spot must be very much extended; and whatever is done, there must be a local audit of labor charges and payments.

179. At the present time it has been impossible to ascertain what has become of unpaid wages to date. Workshop accounts cannot be kept without charging the jobs with the whole of the labor, whether paid or not, and it is extremely unlikely that there has never been any unpaid wages. If there has, what has become of the money?

180. The rule in force in State Railway workshops of requiring deposits before commencing private jobs is not in force here. The Executive Engineer is held responsible for the recovery, but on inquiry it is stated that this responsibility is not thought to extend to a refusal of a no-demand certificate on account of an item being outstanding. Unless this is the view that would be taken, there is no special responsibility in the matter and no special protection to Government. There was no item standing at end of December for a month prior to the September preceding.

181. Rs. 8,172 were charged in the month for which the accounts were inspected without any voucher whatever. This was shown under "Departmental Agency."

Presidency Workshops.

182. The system is, in principle, the same as at Dowlaishweram and the same changes are required; but the classification in the cash account current is a little improved and the accounts are audited in detail by a man sent from the Examiner's office. A comparison of the working of the month, as shown by the last account submitted to the Examiner, with the results obtained for the same period from a balance sheet of the books (both records should be identical as regards results) shows a great divergence. This is the case with respect to the Dowlaishweram shops also.

183. Here unpaid wages are kept in a separate purse outside the accounts altogether, and the sums not disbursed at the end of twelve months are credited as profit of the shops. The same money has already been charged off to Transfers in the price of jobs, although never paid; so that a double so-called profit is made out of unpaid wages.

184. Some of the accounts were received under a stamp signature of the Executive Engineer, which is of course illegal and against rule.

Office note from the Examiner, Public Works Accounts, dated 23rd November 1885, No. 675.

I beg to offer the following remarks on the letter from the Government of India communicating the report on this office by the Inspector of Public Works Accounts.

Paragraph 3.—At present we control expenditure as against grant, but we do not notice sanctions to estimates for amounts which aggregate more than the year's grant. Estimates are sanctioned which may be in force beyond the year current, and when this is the case the sanction of funds would have to be given so much for current and so much for subsequent year. Superintending and executive officers know they cannot exceed the grants allotted to them, and as we have full control over the outlay as compared with grant, it is perhaps of little importance to check sanctions against funds available. At the same time, arrangements could of course be made to meet the suggestion of the Government of India if any benefit is to be gained thereby.

Paragraph 4.—Indents can be sent to this office, when sanctioned, and the certificate proposed can then be recorded for the amount sanctioned.

Paragraph 5.—A reference to previous orders will show that the matter of a revised accounts system for the presidency workshop was not lost sight of. The existence of the shops on their present footing was doubtful, and pending some decision as to their future working, the question of an accounts system was in abeyance. The matter will be taken up now, and I propose to submit proposals to Government hereafter.

Chief Engineer's (Public Works Department) Memorandum. No. 573 E., dated 28th August 1884.
G.O., No. 2327 W. dated 22nd September 1884.
" " 2980 W. " 4th December "
" " 2270 W. " 30th September 1885.
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Paragraph 6.—Cases in which claims for "actual expenses" have been irregularly preferred are very numerous, and to submit a list of them with particulars of each case would not, I think, be of much use to Government. Of course such claims have been disallowed by this office in instances in which they were obviously inadmissible, even though passed by controlling officers. It will probably be sufficient to Government to refer to the cases which have come under its special notice, dealt with in the orders marginally noted. These are typical cases and have ruled numerous analogous ones.

Paragraph 8.—Travelling allowance is passed to an officer for the distance in a station to or from the railway or steamer. I am not aware whether Government has fixed any starting and terminal points. In this office Civil Leave Code section 160, rule 7, is acted upon, and the "office" is taken as the starting and terminal point (see also G.O., No. 417 W., dated 8th February 1883).

Paragraphs 9 *and* 10.—These matters will be arranged for by this office in ordinary course.

Paragraph 12.—In both cases I would suggest that the items now debited to suspense be debited to tools and plant. In the former case (Boat account) the opinion of the Chief Engineer for Irrigation will be necessary. If Government prefer it, the expenses connected with the Press may be charged to "Establishment, Contingencies" (as stationery would be charged). Estimates should be sanctioned in either case for the probable annual cost of the maintenance of boats and wages of crews, and for the establishment, type, &c., for the up-keep of the Press. At present the Press charges Government for the work done for the department; this will, I think, be unnecessary when the cost is charged to a final head of account.

Paragraph 13.—The Miscellaneous Advance Account of the Eastern Godávari division has been dealt with in ordinary course in audit of the divisional accounts.

ORDER—dated 9th December 1885, No. 2950 W., Public Works.

With their letter above recorded, the Government of India forward copy of a report of an inspection of the office of the Examiner, Public Works Accounts, Madras, made in January and February 1885, by the Inspector of Public Works Accounts.

2. The following remarks are made with respect to the observations of the Government of India.

Paragraph 13 *of inspection report*—"Expenditure on minor works, &c., against lump sum allotments."

Paragraph 3.—From the remarks of the Examiner, Public Works Accounts, the Government understand that the existing procedure in this presidency admits of an efficient check on expenditure as compared with grants, and that no change is really necessary.

Paragraphs 18 and 28 *of inspection report*—"Liabilities on account of English stores."

Paragraph 4.—To meet the suggestion of the Government of India, all Home indents for Public Works stores will be submitted to the Government through the Examiner, Public Works Accounts, who will forward them with the certificate proposed.

Paragraphs 20, 161 *and* 174 *to* 184 *of inspection report*—"Workshop accounts."

Paragraph 5.—The remarks of the Examiner, Public Works Accounts, on this subject will be communicated to the Government of India. The question of the future status of the Public Works workshops, Madras, is again under the consideration of the Government, and orders on the subject will issue in due course.

Paragraph 40 *of inspection report*—"Charges for actual expenses."

No. 1749 W., dated 22nd June 1883.
" 2104 W., " 1st August "
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" 98 W., " 14th Jan. 1884.
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Paragraph 6.—Since the introduction of the Civil Travelling Allowance Code, the question of actual expenses has been the subject of much misunderstanding among officers of the department, and of much consequent correspondence. The Examiner, Public Works Accounts, reports that claims of the nature referred to in the inspection report have been disallowed in instances in which they were obviously inadmissible, and the Government have invariably supported the Examiner's disallowances when such cases have been submitted to them for orders. Copies of the papers marginally noted will be forwarded to the Government of India, and it will be seen from them that this Government have done all in their power to place the question in a clear light before Superintending Engineers.

Paragraph 41 *of inspection report*—"Countersignature of travelling allowance bills."

Paragraph 7.—The Government are informed that there has been no such delegation of power to the Deputy Chief Engineer as Mr. Macdonald has led the Government of India to suppose; and that all travelling allowance bills submitted by Superintending Engineers pass under the personal scrutiny of the Chief Engineer. The Deputy Chief Engineer possesses no independent powers, and signs "by order" documents of a routine nature, such signature being equivalent to that of the Chief Engineer. In corresponding cases no question would be raised with respect to the signature of an Under Secretary to Government to proceedings of the Government.

Paragraph 42 *of inspection report*—"Starting and terminal points of a journey."

Paragraph 8.—The Examiner, Public Works Accounts, reports that travelling allowance has been passed to officers for the distance in a station to or from a railway-station or steamer. Apparently no general orders have been issued by this Government, under section 7, rule 2, of the Civil Travelling Allowance Code, fixing the starting and terminal points of a journey for the purpose of calculating mileage. The question will be remitted to the Financial Department for consideration.

Paragraph 102 *of inspection report*—"Submission of vouchers;" and *paragraph* 103—"Daily labor."

Paragraphs 9 *and* 10.—The Examiner, Public Works Accounts, has undertaken to arrange these matters.

Paragraph 130 *of inspection report*—"Payment of salaries before audit."

Paragraph 11.—The rules on this subject are contained in paragraphs 499 and 500 of the Madras Public Works Code. The attention of Superintending Engineers will be called to those rules, and to the Inspector's remarks as to the trouble and unnecessary correspondence which Executive Engineers bring upon themselves by a non-observance of them. The Government must look to Superintending Engineers to insist upon due attention being paid to the codal regulations by all disbursing officers.

Paragraphs 136—138 *of inspection report*—"Boat and Press suspense accounts."

Paragraph 12.—The question with respect to the Boat suspense account in the I Circle will be referred to the Chief Engineer for Irrigation for opinion, and further orders on the subject will issue in the Irrigation Branch. The charges connected with the printing press in the Superintending Engineer's office will, as suggested by the Examiner, Public Works Accounts, be charged to "Establishment—Office contingencies." The remarks of the Examiner on this subject should receive the Superintending Engineer's attention.

Paragraph 139 *of the inspection report*—"Unsatisfactory state of the Godávari Eastern division accounts."

Paragraph 13.—From the Examiner's note, the Government understand that Mr. Macdonald's remarks do not apply to the accounts of the Godávari Eastern division as a whole, but only to the miscellaneous advance account of the division. Also that the points requiring rectification have since been attended to.

Paragraphs 145—151 *of the inspection report*—"Delay in recovery of sums due to Government."

Paragraph 14.—The sum of Rs. 2,518-2-0 due by the Nizam's Government, on account of expenses incurred in connection with Colonel Mullins' deputation to inspect and report on a site for an anicut on the Manjra river, was adjusted in February 1885. The delay in the adjustment of the expenditure incurred by the Public Works Department on protective works at Beypore has arisen from the refusal of the Madras Railway Company to admit their liability to bear the cost of protecting the foreshore near the railway line, which was endangered by the encroachment of the sea; while the Government maintained that the duty of protecting the railway line devolved on the Railway Company. The question has involved correspondence with the Company's Board of Directors, and the Government have now resolved to offer the Company terms which it is hoped will admit of an early adjustment of the outstanding amount.

3. Ordered that a copy of these proceedings be forwarded to the Government of India, with advertence to their letter, No. 277 A.G., dated 30th October 1885.

(Here enter No. 2051 W., dated 9th December 1885.)

(True Extract.)

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

To the Examiner, Public Works Accounts.
" Chief Engineer for Irrigation.
" Consulting Engineer for Railways.
" Superintending Engineers.
" Superintending Engineer, Tank Maintenance Scheme.
" Consulting Architect to Government.
" Financial Department.

Exd. E. Fernandez.
Spare Copies.

GENERAL.
ACCOUNT.

Govt. of (1885) Madras.

PUBLIC WORKS.

Dated December, 9th.

Recd. *Encl.*

G.O., 9th Dec. 1885, No. 2950 W.

DECEMBER.

Inspection of the Office of the Examiner, Public Works Accounts

Orders on letter from the Government of India, forwarding, with remarks, copy of a report of an —, in January and February 1885 by the Inspector of Public Works Accounts.

5/9

9TH DECEMBER 1885, No. 2951 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers:—

From the Secretary to the Government of India, Public Works Department (Account—General), to the Secretary to the Government of Madras, Public Works Department, dated Simla, 30th October 1885, No. 277 A.G.

I am directed to forward, herewith, for the information of the Local Government, a copy of a report of an inspection of the office of Examiner, Public Works Accounts, Madras, made in January and February last by the Inspector of Public Works Accounts.

2. The Accountant-General, Public Works Department, has addressed the Examiner direct on such of the more important points in the report as immediately concern that officer's duties, but I am directed to invite the attention of the Local Government to the following points.

3. *Paragraph* 13—*Expenditure on minor works, &c., against lump sum allotments.*—The existing procedure is recognised in the Madras Public Works Department Code,* but it is thought desirable that measures should be taken to furnish the Examiner with the requisite means of exercising such a check as will ensure that appropriations are not made in excess of available grants.

4. *Paragraphs* 18 *and* 28—*Liabilities on account of value of English stores.*—It is very essential that the Examiner should receive early intimation of all indents for English stores. This could, perhaps, be best arranged for by that officer being required to furnish a certificate of funds having been reserved before any indent is transmitted to the Secretary of State for compliance.

5. *Paragraphs* 20, 161 *and* 174 *to* 184—*Workshop Accounts.*—It is considered incorrect to pass the workshop transactions through the deposit account. It is understood that a similar system of account to that recommended by the Inspector was brought to the notice of the Examiner in 1880 by the Accountant-General, Public Works Department, when a promise was made that the matter would receive attention in the new code then in process of compilation. As, however, the subject seems to have been lost sight of, I am directed to request that the required change of system be now introduced; the present audit of these accounts is evidently not as searching as it should be, and the several defects noticed call for remedy.

6. *Paragraph* 40—*Charges for actual expenses at headquarters.*—The Government of India desires to be funished with a full report of the cases indicated where officers drew actual expenses at headquarters, the same being apparently inadmissible under rule.

7. *Paragraph* 41—*Countersignature of travelling allowance bills.*—The Chief Engineer cannot, I am to state, delegate his power of countersigning travelling allowance bills to the Deputy Chief Engineer. Under chapter XIV, section 71, rule 1, of the Civil Travelling Allowance Code, it is within the competence of the Local Government to rule that the Deputy Chief Engineer shall be the controlling officer, but I am to remark that it seems hardly desirable that this should be done, as it would involve the anomaly of an Executive Engineer exercising control over Superintending Engineer's travelling allowance bills.

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* Chapter XVII, paragraph 2317.

8. *Paragraph* 42—*Starting and terminal points of a journey.*—I am to inquire whether, when an officer makes a journey by railway, he is allowed to draw road mileage for the distance in the station to or from the railway station, and whether any orders have been issued by the Local Government, under chapter III, section 7, rule 2 of the Civil Travelling Allowance Code, fixing the starting and terminal points of a journey for the purposes of calculating mileage.

9. *Paragraph* 102—*Submission of vouchers.*—It is requested that Executive Engineers be instructed to submit for audit all vouchers that are required by codal rules to be so dealt with.

10. *Paragraph* 103—*Daily labor.*—The procedure described should, I am to state, be changed to the authorised one which enjoins that *actual* payments made on muster rolls shall only be charged in the cash-book.

11. *Paragraph* 130—*Payment of salaries before audit.*—The rules on this subject as contained in Public Works Department Code chapter XIII, paragraphs 94 and 95, and chapter XIV, paragraph 55, are very explicit, and the Government of India hopes that the Local Government will insist on their due observance by disbursing officers.

12. *Paragraphs* 136—138—*Boat and Press suspense accounts.*—The suggestions made by the Inspector in regard to certain changes in the above accounts might well receive the consideration of the Local Government.

13. *Paragraph* 139—*Unsatisfactory state of the Godávari Eastern division accounts.*—I am to request that the necessary measures may be taken towards effecting an improvement in the accounts of this division.

14. *Paragraphs* 146—151—*Delay in recovery of sums due to Government.*—The Government of India would be glad to receive a report as to the cause of delay in recovering the long outstanding claims against the Madras Railway Company and the Nizam's Government.

Enclosure.

Report of an inspection of the office of the Examiner of Public Works Accounts, Madras, made by Mr. E. G. Macdonald, Inspector of Public Works Accounts, on the 26th January to the 21st February 1885.

* * * * *

Budget Work.

Paragraph 13.—No specific appropriations are made in this presidency from the general allotments for repairs, minor works, and tools and plant; and therefore part IV of the appropriation return need not be filled in. The provincial allotments for those services are apportioned by the Government at the beginning of the year among the executive divisions, and the audit of the outlay in each division, incurred upon all estimates for works sanctioned against the particular service, is, as regards grant, against the divisional total for that service, and not against a specific appropriation for the individual estimate sanctioned. No check is exercised by the Examiner with the view of preventing a larger outlay than there are funds available for being sanctioned on estimates. This is left to the Superintending Engineer. For works in Coorg, specific appropriations are made and the registers and returns are complete.

* * * * *

18. The considerable liabilities appearing in the return of stores under provision in England have been partially overlooked in the preparation of the revised estimate.

* * * * *

20. Letters of credit are regularly issued for the presidency workshops and the Dowlaishweram workshops without being shown in form D against any grant. This is incorrect in principle. These institutions should, apparently, like the stock of the department, be treated as suspense accounts of the Provincial—Civil Buildings, Roads and Services grant. Up to the 30th November 1884, Rs. 1,07,979 had been spent on these workshops and charged to deposits, which account should never be placed in debit. The action taken is in accord with orders now in force, but there appears to be an error of principle in the procedure. This matter is further referred to in paragraph 161 below.

* * * * *

28. Indents on England for supplies are not sent to the Examiner by Government for a certificate of funds having been reserved. In fact he gets his first information about the indents when the list of stores under provision in England reaches him. These have hitherto been overlooked, *vide* paragraph 18 above.

Establishment Audit.

* * * * *

40. *Travelling allowances.*—The object of the journey is not entered upon some of the Executive Engineers' journals. A practice prevails of allowing actual expenses at headquarters to a much larger extent than is customary in other parts of India, and several others were observed in which officers had drawn such allowances for long periods at their headquarters. A case has occurred in which an officer immediately on return from leave commenced drawing actual expenses under section 27, chapter V of the C. T. A. Code. This is believed not to be one of the cases contemplated by the rule. Certificates are in such cases given that camp equipage is kept up, but the nature of the equipage is not stated.

41. The signature of the Deputy Chief Engineer 'for the Chief Engineer' is not sufficient on a travelling journal under section 71, rule 4, chapter XIV of the C. T. A. Code; but it seems doubtful whether any countersignature is, unless the Government of Madras specially desires it, necessary on Superintending Engineers' journals.

42. No point from which road and rail journeys are to count in each station has been fixed by the Government of Madras, under section 7, rule 2, chapter III of the C. T. A. Code. Road mileage within a station before commencing or after finishing a railway or steamer journey is passed; but this is believed to be inadmissible.

* * * * *

Inspection of an Executive Engineer's Office.

* * * * *

102. It was found that the payments had been made upon muster rolls, pay sheets, contract certificates, bills for materials and tradesmen's bills; and that without causing any extra trouble to any one, much, if not most, of the outlay might have been regularly supported by formal vouchers. All except the muster rolls could, and should, have been sent to the Examiner. The vouchers were by no means so well attended to as they would have been if they had had to go to the Examiner. Several payments of over twenty rupees each bore no receipt stamp. The totals of bills were not in words in some cases. The vouchers did not all bear the Executive Engineer's signature. Large payments for petty supervision were observed, among them the following:—

Many maistries (some European pensioners), Rs. 15 to Rs. 25, charged to different works.
A superintendent, Rs. 30, charged to a brickfield.
A writer „ 25 do. do.
An R. E. Sergeant „ 50, charged to Agram entrenchment, and apparently paid in excess of regulation working pay.

Copies only of certain bills were produced. One of the bills which might easily have been sent to the Examiner was one for Rs. 304/8 from the Madras School of Arts.

103. *Daily labor.*—The full amount of the muster roll of men employed at Bangalore is charged off to the work concerned when the cheque is drawn for its payment. The payments are made generally the same day that the cheque is drawn and the roll with the payments duly certified to, and any unpaid wages are handed in by the sub-divisional officer next morning. The unpaid wages are credited to the work as a refund. It was observed that one subordinate drew up the roll, received the cheque, certified the payment, and in fact did everything in connection with the payment of daily labor. There was apparently no second person concerned in the matter.

* * * * *

Suspense Balance, &c.

* * * * *

130. *Miscellaneous advances.*—A prominent feature of this account is the amount of labor which Executive Engineers have thrown upon themselves by transgression of the simple and strict rule with regard to payment of salaries before audit of the salary bills. Setting aside the question of the propriety of spending money upon unauthorised objects, which is in itself a serious one, it cannot facilitate business in the smallest degree to pay salaries before obtaining sanction to the same. The Examiner can only retrench items of this sort and they fall into the miscellaneous advance account and require to be carried forward every month until sanctioned or recovered. Heavy correspondence in disallowance lists has to be undertaken to the discomfort of every one concerned.

131. The rule is simple. Items chargeable to establishment, which have once been passed by the Examiner in a salary bill, may be subsequently paid at the end of each month as they fall due by the Executive Engineer, and such items are chargeable to the final head direct—*vide* Code XIII, 95, (3). For fresh charges which an officer desires to incur, the easiest proceeding for himself and everybody else is to apply for previous sanction before incurring the liability. If the rules regarding sanction are too strict, there may be reason for relaxing them, that is, for allowing Superintending and Executive Engineers to engage extra persons of a specified class for a limited period within a certain sum of money. But no advantage is gained by paying th men's salaries without sanction first obtained and notified to the Examiner.

* * * * *

136. There is a Boat suspense account in one of the Godávari divisions under miscellaneous advances. The boats are used for carriage of materials to works and for conveyance of private persons and officials. It seems hardly worth while to have so much accounting. The wages of the crews and the up-keep of the boats might be charged off direct to tools and plant; and the recoveries by hire to private persons credited to revenue. The present system involves much account keeping for apparently little purpose. An administrative account can be prepared at any time to see whether the boats are paying or not. *Vide* paragraph 137.

137. This Boat account shows a debit balance of Rs. 3,258, at 30th November 1884, and it has not been fully proved either in the Examiner's office or at inspections. There is an administrative account prepared, but it has not been agreed with the Finance transactions. The detailed accounts are kept in the office of a sub-divisional officer, and not in the Executive Engineer's office. This account, if not abolished, should be brought under regular inspection.

138. There is a similar Press suspense account in the Godávari Circle Superintending Engineer's office. The balance of it also has not been sufficiently proved. It has not been audited at the inspections. The details are kept in the Superintending Engineer's office. Here, again, the utility of the extent of account keeping involved is questionable. A suspense account is in its very essence an evil. Outlay and income should, unless there are good reasons to the contrary, be recorded under final heads at the time of payment or recovery. Suspense accounts of manufactures are generally necessary in order to allow of the operations being controlled; but no such necessity appears to exist in this case. It would seem sufficient for all purposes if the wages of the printing establishment were charged to establishment, and the purchase of machinery and type to tools and plant. This need not prevent a statement being made up from time to time to see if the Press is working economically. The present system does not prove this, as the rates of work done are fixed to cover the debits for salaries, &c. The balance at 30th November 1884 was Rs. 420 credit under deposits.

139. There are sundry items in this account which have been long outstanding, and there are a few items relating to adjustments. The state of the Godávari Eastern division account is unsatisfactory.

* * * * *

146. There is a sum of Rs. 5,159, which has been for a considerable period outstanding, on account of repairing a sea-wall at Beypore. It is understood to be recoverable from the Madras Railway Company. It is time the matter were settled.

147. Medicines to the value of Rs. 4-0-4, supplied by the Medical Stores Department, have been debited to the Public Works Department in transfer. It is a question whether any inter-departmental transfer should have been made.

148. There is one pie in the South Arcot division schedule. Such items should be summarily dealt with.

149. There was until lately a tendency in this presidency to enter, in the Public Works Department accounts, items which are expected to be included in some subsequent civil exchange account. This involves debits to miscellaneous advances in some cases. Except in the case of the value of articles charged to stock, when the debit to stock will be counterbalanced by a credit to stock purchases and sales, no entry should be made in the Public Works accounts in anticipation of an original entry in an exchange account.

150. The balances in this account against the Fort St. George barrack-master in the accounts of the Executive Engineers of the Chingleput and Presidency divisions should be verified by the barrack-master's original accounts monthly, and when there is a difference, the reconciliation should be worked out and recorded on the barrack-master's accounts. The balances with the barrack-master are large; and, like the advances to civil officers, the arrangement involves the withdrawal from treasury of amounts before they are paid away to outsiders.

[illegible] There are large claims outstanding against the Hyderabad State on account of salary and travelling allowances of an officer deputed to do some work for H. H. the Nizam.

* * * * *

[illegible] The outlay on the workshops at Madras and Dowlaishweram is charged to this account until the end of each year. The balance is a very large sum, *vide* paragraph 20 above. The accounts of these workshops are referred to more at length below. The balance ought apparently to be transferred to a workshop suspense account subordinate to stock, and made thereby a charge to an account affecting the grant.

* * * * *

DOWLAISHWERAM WORKSHOPS.

174. The Dowlaishweram workshops are under the charge of the Executive Engineer of the Godávari Eastern division, but the accounts are kept and submitted quite independently.

175. The account submitted to the Examiner monthly is by no means an account of the entire transactions of the shops as recorded upon the set of books kept. It is only a cash account. There is no attempt at grouping the heads in the manner usual in the department.

176. The account does not admit of complete audit; and only a part of the figures entered in it are booked. *Vide* paragraphs 20 and 161 above.

177. The vouchers submitted are not real vouchers but compilations; and the audit made at the inspections on the spot has not hitherto been thorough.

178. It is thought the whole account should be remodelled, to a certain extent, on the basis of Railway workshop accounts; but at any rate the balance should be cleared from deposits and brought under a grant head. If no change in system be made which brings the original vouchers to the Examiner, the audit on the spot must be very much extended; and whatever is done, there must be a local audit of labor charges and payments.

179. At the present time it has been impossible to ascertain what has become of unpaid wages to date. Workshop accounts cannot be kept without charging the jobs with the whole of the labor, whether paid or not, and it is extremely unlikely that there has never been any unpaid wages. If there has, what has become of the money?

180. The rule in force in State Railway workshops of requiring deposits before commencing private jobs is not in force here. The Executive Engineer is held responsible for the recovery, but on inquiry it is stated that this responsibility is not thought to extend to a refusal of a no-demand certificate on account of an item being outstanding. Unless this is the view that would be taken, there is no special responsibility in the matter and no special protection to Government. There was no item standing at end of December for a month prior to the September preceding.

181. Rs. 8,172 were charged in the month for which the accounts were inspected without any voucher whatever. This was shown under "Departmental Agency."

PRESIDENCY WORKSHOPS.

182. The system is, in principle, the same as at Dowlaishweram and the same changes are required; but the classification in the cash account current is a little improved and the accounts are audited in detail by a man sent from the Examiner's office. A comparison of the working of the month, as shown by the last account submitted to the Examiner, with the results obtained for the same period from a balance sheet of the books (both records should be identical as regards results) shows a great divergence. This is the case with respect to the Dowlaishweram shops also.

183. Here unpaid wages are kept in a separate purse outside the accounts altogether, and the sums not disbursed at the end of twelve months are credited as profit of the shops. The same money has already been charged off to Transfers in the price of jobs, although never paid; so that a double so-called profit is made out of unpaid wages.

184. Some of the accounts were received under a stamp signature of the Executive Engineer, which is of course illegal and against rule.

Office note from the Examiner, Public Works Accounts, dated 23rd November 1885, No. 675.

I beg to offer the following remarks on the letter from the Government of India communicating the report on this office by the Inspector of Public Works Accounts.

Paragraph 3.—At present we control expenditure as against grant, but we do not notice sanctions to estimates for amounts which aggregate more than the year's grant. Estimates are sanctioned which may be in force beyond the year current, and when this is the case the sanction of funds would have to be given so much for current and so much for subsequent year. Superintending and executive officers know they cannot exceed the grants allotted to them, and as we have full control over the outlay as compared with grant, it is perhaps of little importance to check sanctions against funds available. At the same time, arrangements could of course be made to meet the suggestion of the Government of India if any benefit is to be gained thereby.

Paragraph 4.—Indents can be sent to this office, when sanctioned, and the certificate proposed can then be recorded for the amount sanctioned.

Paragraph 5.—A reference to previous orders will show that the matter of a revised accounts system for the presidency workshop was not lost sight of. The existence of the shops on their present footing was doubtful, and pending some decision as to their future working, the question of an accounts system was in abeyance. The matter will be taken up now, and I propose to submit proposals to Government hereafter.

Paragraph 6.—Cases in which claims for "actual expenses" have been irregularly preferred are very numerous, and to submit a list of them with particulars of each case would not, I think, be of much use to Government. Of course such claims have been disallowed by this office in instances in which they were obviously inadmissible, even though passed by controlling officers. It will probably be sufficient to Government to refer to the cases which have come under its special notice, dealt with in the orders marginally noted. These are typical cases and have ruled numerous analogous ones.

Chief Engineer's (Public Works Department) Memorandum, No. 573 E., dated 28th August 1884.
G.O., No. 2327 W. dated 22nd September 1884.
„ „ 2980 W. „ 4th December „
„ „ 2270 W. „ 30th September 1885.
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„ 2980 W., „ 4th Dec. „
„ 2270 W., „ 30th Sept. 1885.
„ 2519 W., „ 24th Oct. „

Paragraph 7.—The Government are informed that there has been no such delegation of power to the Deputy Chief Engineer as Mr. Macdonald has led the Government of India to suppose; and that all travelling allowance bills submitted by Superintending Engineers pass under the personal scrutiny of the Chief Engineer. The Deputy Chief Engineer possesses no independent powers, and signs "by order" documents of a routine nature, such signature being equivalent to that of the Chief Engineer. In corresponding cases no question would be raised with respect to the signature of an Under Secretary to Government to proceedings of the Government.

Paragraph 41 *of inspection report*—"Countersignature of travelling allowance bills."

Paragraph 8.—The Examiner, Public Works Accounts, reports that travelling allowance has been passed to officers for the distance in a station to or from a railway-station or steamer. Apparently no general orders have been issued by this Government, under section 7, rule 2, of the Civil Travelling Allowance Code, fixing the starting and terminal points of a journey for the purpose of calculating mileage. The question will be remitted to the Financial Department for consideration.

Paragraph 42 *of inspection report*—"Starting and terminal points of a journey."

Paragraphs 9 *and* 10.—The Examiner, Public Works Accounts, has undertaken to arrange these matters.

Paragraph 102 *of inspection report*—"Submission of vouchers;" and *paragraph* 103—"Daily labor."

Paragraph 11.—The rules on this subject are contained in paragraphs 499 and 500 of the Madras Public Works Code. The attention of Superintending Engineers will be called to those rules, and to the Inspector's remarks as to the trouble and unnecessary correspondence which Executive Engineers bring upon themselves by a

Paragraph 130 *of inspection report*—"Payment of salaries before audit."

non-observance of them. The Government must look to Superintending Engineers to insist upon due attention being paid to the codal regulations by all disbursing officers.

Paragraphs 136—138 *of inspection report*—"Boat and Press suspense accounts."

Paragraph 12.—The question with respect to the Boat suspense account in the I Circle will be referred to the Chief Engineer for Irrigation for opinion, and further orders on the subject will issue in the Irrigation Branch. The charges connected with the printing press in the Superintending Engineer's office will, as suggested by the Examiner, Public Works Accounts, be charged to "Establishment—Office contingencies." The remarks of the Examiner on this subject should receive the Superintending Engineer's attention.

Paragraph 139 *of the inspection report*—"Unsatisfactory state of the Godávari Eastern division accounts."

Paragraph 13.—From the Examiner's note, the Government understand that Mr. Macdonald's remarks do not apply to the accounts of the Godávari Eastern division as a whole, but only to the miscellaneous advance account of the division. Also that the points requiring rectification have since been attended to.

Paragraphs 146—151 *of the inspection report*—"Delay in recovery of sums due to Government."

Paragraph 14.—The sum of Rs. 2,518-2-0 due by the Nizam's Government, on account of expenses incurred in connection with Colonel Mullins' deputation to inspect and report on a site for an anicut on the Manjra river, was adjusted in February 1885. The delay in the adjustment of the expenditure incurred by the Public Works Department on protective works at Beypore has arisen from the refusal of the Madras Railway Company to admit their liability to bear the cost of protecting the foreshore near the railway line, which was endangered by the encroachment of the sea; while the Government maintained that the duty of protecting the railway line devolved on the Railway Company. The question has involved correspondence with the Company's Board of Directors, and the Government have now resolved to offer the Company terms which it is hoped will admit of an early adjustment of the outstanding amount.

3. Ordered that a copy of these proceedings be forwarded to the Government of India, with advertence to their letter, No. 277 A.G., dated 30th October 1885.

(Here enter No. 2951 W., dated 9th December 1885.)

(True Extract.)

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

To the Examiner, Public Works Accounts.
,, Chief Engineer for Irrigation.
,, Consulting Engineer for Railways.
,, Superintending Engineers.
,, Superintending Engineer, Tank Maintenance Scheme.
,, Consulting Architect to Government.
,, Financial Department.

ENDORSEMENT—dated 9th December 1885, No. 2951 W., Public Works.

Forwarded.

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

Exd. E. Fernandez.
Spare Copies.

520/13

GENERAL.
ACCOUNT.

Govt. of (1885) Madras.

PUBLIC WORKS.

Dated December, 9th

Recd. *Encl.*

G.O., 9th Dec. 1885, No. 2951 W.

DECEMBER.

Inspection of the Office of the Examiner, Public Works Accounts

Forwarding copy of proceedings on letter from the Government of India, transmitting, with remarks, copy of a report on —, by the Inspector of Public Works Accounts.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following papers :—

Notes of Inspection by H. RAINIER, Esq., of the Office of the Consulting Architect to Government, Madras, from the 5th to 9th September 1887.

Mr. J. W. Brassington, Executive Engineer, 2nd Grade, Consulting Architect, was present, also K. Kuppuswamy Naidoo, the Accountant. The last inspection of this office by an Accounts officer was in December 1886 (*vide* notes printed with G.O., No. 10 W., of 6th January 1887).

2. The sub-divisional officers are the same as last reported, namely, Sergeant Smith, R.E., Supervisor, 1st Grade, who has charge of No. 2 sub-division, which comprises the manufacture of materials, the repairs to the Observatory, the repairs to the School of Arts, and providing covered passages at the Ophthalmic Hospital, as well as other small works; and Mr. J. H. Stephens, Honorary Assistant-Engineer, who has charge of No. 1 sub-division, comprising repairs to Presidency College, extending Civil Engineering College, repairs to Revenue Board offices, repairs to Public Works Department offices, repairs to Senate House, repairs to Post and Telegraph offices, and additions to the Ameer Mahal, as well as other small works.

3. The Consulting Architect is the only drawing officer, the abovementioned sub-divisional officers having imprests—No. 1 sub-division Rs. 750, and No. 2 Rs. 250. There are no other imprest-holders. Imprest-holders (sub-divisional officers) besides paying conservancy establishment, night-watchmen, &c., pay labor to any extent, but do not pay piece-workers or make other payments, except when the payment is not more than Rs. 10.

4. The pass book was checked, and the Consulting Architect's drawing account balance proved correct on the 1st September 1887.

5. The cash book checked for one month was found in order. The cash abstract book is posted with sufficient frequency and care.

6. The imprest accounts were examined from May till August 1887 and found generally in order, but—

7. The order to pay on certain nominal muster rolls is recorded after the payment has been made by the sub-divisional officer, which seems irregular. The word "approved" might perhaps be used in such cases instead of the order to pay.

8. The accountant after auditing a voucher of any kind of cash account should plainly signify by his initial and the date that he has done this important duty.

9. With reference to paragraph 7 of last report, recoupment of imprests is now effected within reasonable time.

10. Labor, as per nominal muster roll, 11th to 20th June 1887 (manufacture of bricks), was paid on 30th June 1887. Labor employed, 1st to 16th June 1887 (manufacture of glass), was not paid until the 12th July 1887. Labor employed, 11th to 20th May 1887 (manufacture of leaded glass), was paid for on 3rd June 1887. Nominal muster rolls, 21st to 31st May 1887 (additions to Engineering College), were paid on 21st June 1887. Labor employed from 11th to 20th May 1887 (extending South Beach Marina) was paid on 21st June 1887, and that employed on the same work from 1st to 20th June was paid on the 13th July 1887.

11. The works in progress in July 1887 were 31 in number. No contractors are employed, but many piece-workers; there is but very little work done departmentally. There were but five works in progress in the above month, estimated to cost over Rs. 10,000 each, of which only two were to cost as much as Rs. 25,000 and one as much as Rs. 50,000. The expenditure of the division in July 1887 was Rs. 20,443-0-2, of which Rs. 3,348-12-11 was on manufactures. The Consulting Architect at present superintends the working of two latrines and is conservator of the Chepâk park and gardens as well as of Public Works Department offices.

12. The following establishments are paid by the Consulting Architect and his sub-division officers:—

The Conservancy Inspector.
8 Night-watchmen for keeping away deer from the Chepâk grounds. This is a charge only likely to recur, if, or whenever, there is a drought.
3 Night-watchmen for preventing trespassers and nuisances.
18 Scavengers for latrines.

The above are all charged to works.

13. Accounts of works in progress in June and July were audited, work abstracts being checked with initial accounts and vouchers. The outlay for March and April, for which no vouchers were sent to the Examiner's office, was also audited. Measurements in the measurement books of three large works, namely, additions to the College of Civil Engineering, extending the Madras South Beach Marina, constructing covered passages at Ophthalmic Hospital, were compared with bills; the whole were found generally in very good order, subject to the following remarks.

14. *Repairs to Presidency College.*—Labor, 21st to 30th June 1887, first appears as a liability in July's work abstract instead of in June's.

15. *Repairs to the Telegraph Office.*—The value of work done in July 1887, though correctly shown as a liability in the work abstract of that month, is not shown in the register of works.

16. *Repairs to the Post Office.*—There is a charge of Rs. 6-0-5 for piping supplied by the municipality in July 1887, which is not entered in the register of works, because, it is said, there is no sanctioned estimate for the above work, which is of course no reason why work done should not be accounted for.

17. *Extending the South Beach Marina.*—The date of the agreement with piece-workers Veeraswamy Mudaliar and R. Subroyn Mudaliar is not stated in the agreement. The agreement with piece-worker Paczensky is not signed by any one on behalf of Government. Measurements are not cancelled until payments are made.

18. *Constructing covered passages at the Ophthalmic Hospital.*—The agreements entered into with piece-workers could not be produced. The work done by piece-workers, measured by the sub-division officer on 2nd March 1887, was not billed for until the 30th March 1887.

19. *Additions to the College of Engineering.*—Work done by piece-worker, measured on 3rd February, was not billed for until the 3rd March 1887.

20. *General remarks.*—Ten-day reports are not, but should be, stamped, as imprest accounts are, with the office date stamp on their arrival in the office.

21. The agreements with piece-workers, though not arranged by sub-divisional officers, are generally in their custody respecting works carried out by them. It is

---

thought that every agreement with either a piece-worker or contractor should remain in the Consulting Architect's office, a copy or extracts being supplied to sub-divisional officers when required.

22. The number of measurement book and date of measurement are not sometimes recorded, as they should be, in the bills, and measurements are not cancelled until the payment has been made for the work in question.

23. The nomenclature of sub-heads, as stated in sanctioned estimates, should always be followed in the accounts.

24. Advices of transfer debit are not generally sent as immediately as required by Code paragraph 1882.

25. Acceptance of transfer debit from other divisions should be promptly entered in the adjustment book. An advice from the Public Works Stores, dated 16th July 1887, accepted on the 18th idem, was not booked until 30th August 1887.

26. The stock of this division comprises—

	RS.	A.	P.
Building materials	11,018	4	7
Timber	4,011	0	9

The issue of building materials for Government works, as compared with issues to others, has been of late months as follows:—

		For Government works.	To others.
		RS.	RS.
January 1887.	Bricks	3,812	2,224
	Other materials	128	..
February „	Bricks	3,446	181
	Other materials	864	16
March „	Bricks	1,829	833
	Other materials	1,408	43
April „	Bricks	624	452
	Other materials	148	39
May „	Bricks	296	2,087
	Other materials	...	44
June „	Bricks	158	2,227
	Other materials	54	15
July „	Bricks	618	1,861
	Other materials	132	1,635

27. The value stated includes, in the case of the issues to others, 25 per cent. added to stock rates for issues to the Madras Municipality, * 24½ per cent. for issues to Messrs. Binny and Company, † and 7½ per cent. for issues to the Town Hall. ‡ The amount which the percentage in each case represents has been duly credited to revenue.

28. With reference to Code paragraph 1722, prepayment for issues to outsiders is not insisted upon.

29. The timber comprises—rosewood, value Rs. 1,469-4-0, and white cedar, value Rs. 2,541-12-9. Both kinds of wood are in logs as well as in boards, but there is not a separate rate in either case for logs and boards. There have been very few transactions, and there is no record of any measurement, either of logs or boards.

30. The sawing of logs into boards last took place in September 1885, when the cost of sawing was debited to the timber (whether rosewood or cedar) as a whole. There was no separate account of logs and boards till June 1886.

31. To place the account of either kind of timber on a good footing, it would be as well to measure up both logs and boards and determine the value per cubic foot in each case, adjusting the difference.

32. In future the timber account might perhaps be verified by measurement half-yearly. Subject to the above remarks, the stock accounts are well kept in the prescribed forms and up to date.

* G.O., No. 1272 W., of 20th May 1886.

† No special sanction necessary—see Code paragraph 1851, note I.

‡ G.O., No. 281 W., of 1st February 1886.

33. There are two manufacturing operations in progress, viz. :—

(*a*) Bricks, tiles, terracotta, &c.
(*b*) Leaded or stained glass.

The peculiarity of the estimate for bricks, tiles, terracotta, &c., is (*vide* paragraph 11 of last report) still, that it does not allow the accounts—which must of course follow the sub-heads of the estimate—to show each operation in a distinct work abstract and the outturn of each quite distinct (Code paragraph 1787); also that it does not admit of sub-heads which will afford direct check, and the actual cost of each article manufactured (Code paragraph 1788).

34. A careful audit of the manufacture accounts revealed nothing very noteworthy, but ten-day reports for 21st to 30th June 1887 (manufacture of bricks), which should have come to the Consulting Architect's office by the 2nd of July at latest, did not reach until 15th July 1887, and though the total payments made by the sub-divisional officer for materials during July, as per work abstracts, parts III and IV, amount to Rs. 39, the value of these materials is shown in part I as Rs. 27.

35. The balance at debit of *land and kilns* comprises two items, viz. :—

That part of the cost of the land (brick-field) known as Wallajah Bagh not yet charged off to manufactures. This item is Rs. 12,663.

N.B.—Original cost in 1884 is Rs. 16,000; reduction in 1884, Rs. 700; in 1885, Rs. 1,985; in 1886, Rs. 652; in 1887, *nil*; balance remaining, Rs. 12,663.

36. The outturn of bricks was in 1884 valued at Rs. 37,365–6–5, in 1885 at Rs. 28,500–12–4, in 1886 at Rs. 27,577–10–7, and in 1887 Rs. 14,960–4–4.

37. *Erecting six new drying sheds. Rs.* 4,097.—These cost originally in 1886-87 Rs. 4,689–2–0, and there has been reduction (by debit to brick manufacture) since, as follows :—

	RS.
In 1886-87	18
In 1887-88	574

38. The accounts of *land and kilns* are properly kept, and there have been no irregular charges.

39. The tools and plant returns are up to date, and are regularly posted. The tools in Sergeant Smith's charge were apparently counted by that officer this year, but the exact date is not stated in the certificate, which has not been countersigned by the Consulting Architect. Tools and plant transactions in July were checked and are properly accounted for.

40. The suspense accounts are almost *nil*, and call for no remarks.

41. The account of service labels is in order.

42. The budget registers are well kept. There is no register of liabilities, but one will now be opened.

43. The claims for travelling allowance of office and petty establishment from March to August 1887 are *nil*. The claims of lower subordinates, as paid by the Consulting Architect, were found correct.

44. Lascars' service books contain entries "fined a day's pay for neglect of duty." It is doubtful whether this is an appropriate entry as affecting the man's service for pension.

45. Sweeper O. Chengelvaroyah had one month's leave without allowances from 29th July 1886, and has not yet returned to duty. Neither the leave nor any extension of it has been entered in the man's service book.

46. Manicam, sweeper, was dismissed on 20th August 1886. Her dismissal, or the circumstances attending the same, have not been entered in this woman's service book, nor has a service book yet been opened for her successor in office.

47. The books and accounts are generally neat. The accountant is sufficiently assisted.

MADRAS,
9th September 1887.

(Signed) H. RAINIER,
Inspecting Officer.

No. 720.

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

Item No.	Paragraph of Inspection Note.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's remarks.
1	7	Order to pay recorded on certain nominal rolls *after* payment had been made by Sub-divisional officers.	Examiner's circular No. 1 of 1886, Form No. M.4.	1. Apparently it is the form which is wrong. Subsequent approval, not prior sanction of the sub-divisional officer, is understood to be necessary; and if so, the form should be drawn up accordingly.
2	8	Vouchers after audit are not initialled and dated by the accountant.	1913	2. This is important. The question of the best way of providing for initials of Executive Engineer or of accountant on various documents on which required is under consideration.
3	10	Delay in several instances in paying for labor.	Form M.4., note 5.	3. The instances are few, and the delays not very great.
4	14	Labor employed on the "Repairs of the Presidency College" in June 1887 only shown as a liability in the work abstract for July 1887.	Code paragraphs 1759, 1863, and 1864.	4. This seems to be an isolated case.
5	15	In one instance, viz., repairs to the Telegraph office, the value of work done, though shown in the work abstract, was not posted in the register of works.	1865	5. Also an isolated case, and apparently accidental.
6	16	In another case a charge was not posted into the register of works, because there was no sanctioned estimate for the work.	1865	6. The omission in this case seems to have been intentional; but the reason given is no justification.
7	17	Two agreements with piece-workers were found not dated, and another not signed by any one on behalf of Government.	169, *et seq.*	......
8	18 and 21	Agreements with piece-workers, in cases of works carried out by sub-divisional officers, not kept in divisional office.	......	7. It seems desirable that there should be some rule as to the custody of important documents, such as contracts and agreements. Orders of Government are solicited.
9	18 and 19	Delay in billing for measured works noticed in two cases.	Code paragraphs 1824 and 1864.	8. The delays noticed are not excessive, and promptitude seems to be the rule.
10	20	Date of receipt of ten-day reports in divisional office not stamped on them.	......	9. I have elsewhere suggested such marking should be prescribed by a Code rule (*vide* office note No. 677, dated 21st October 1887, paragraph 2).

Item No.	Paragraph of Inspection Note.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's remarks.
11	22	The number of measurement book and date of measurements not recorded on bills in some cases.	1756	......
12	17 and 22	Measurements not cancelled until payments are made.	S.O., No. 158 on Form No. M. 19 adding to note 1.	......
13	23	Nomenclature of sub-heads of estimates for sanctioned works not adhered to.	1866, 1909 and 1910.	......
14	24	Delay as a rule in advising transfer debits.	1882, 1889	......
15	25	Delay in one instance, posting transactions into the "adjustment book."	1882	10. This appears to be a solitary case.
16	28	Pre-payment for stock sold to outsiders not insisted on.	1722	11. Relaxation of rule in the cases in question has been approved (*vide* office note from Secretary to Government, Public Works Department, No. 3283 C., of 28th September 1887).
17	29, 30, 31 & 32	Timber in logs and timber in planks not separately rated in the stock accounts.	...	......
18	33	Certain imperfections in the accounts of manufacture of materials.	1785, *et seq.* and 1867.	......
19	34	Delay in the submission of ten-day reports for "Brick manufacture."	1759, 1863 and 1864.	......
20, 21	44, 45, and 46	Doubtful entries in service books and incomplete state of some of them.	864	12. Fines are generally entered in service books. They are an indication by which the character of the servant can be judged.

13. The Consulting Architect might be directed to report the completion of the service books.

14. The attention of the Consulting Architect should be given to the remarks of the inspecting officer regarding items 7, 11, 12, 13, 14, 17, 18 and 19 of the above summary.

15. The result of the inspection is on the whole decidedly satisfactory. The irregularities noticed are in almost all cases only occasional or isolated, and generally not serious.

Madras,
2nd November 1887.

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

Order—dated 9th November 1887, No. 3007 W., Public Works.

Communicated to the Consulting Architect for information and guidance.

2. With reference to item 7 of the Examiner's remarks, it is observed that, so far as regards the Consulting Architect's division, there should apparently be no difficulty in keeping important documents, such as contracts and agreements, at the head office of the division, but such procedure may possibly cause inconvenience in ordinary divisions. Before issuing a general rule on the subject, therefore, the

520/17

Government request the Examiner to ascertain and report whether there would be any difficulty in carrying it out in ordinary divisions.

3. Steps should be taken to complete all service books in the division.

(True Extract.)

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

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

Exd. J. Moses.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of (1887) Madras.
PUBLIC WORKS.

Dated November, 9th.

Recd. *Encl.*

G.O., 9th Nov. 1887, No. 3007 W.

NOVEMBER.

Inspection

Orders on the notes of — of the office of the Consulting Architect, submitted by the Examiner, Public Works Accounts.

5/20 18 Gen Sect

PUBLIC WORKS DEPARTMENT.

No. 3007W

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 9th Nov.

READ the following

1

From the Exr PW accts No 720 dated 2 Novr 188

9

Communicated
to the Consg. Architect
for information and
Guidance -

2. With reference to ~~the~~
~~Exr~~ item 7 of the Exr's
remarks, it is observe
that, so far as regards
the Consg. Architects divi
there should apparentl
be no difficulty in
keeping important docum

such

PH

such as contracts and agreements, at the head office of the division, but such procedure may possibly cause inconvenience in ordinary divisions. Before issuing a general rule on the subject therefore, the Govt. request the E.E.s to ascertain & report whether there would be any difficulty in carrying it out in ordinary divisions.

3. Steps should be taken to complete all service books in the division.

~~4. The report is satisfactory~~.

4.11.37

4/11/37

Cir

circ. 5-11-37

~~[illegible]~~

Inspection Notes on
the office of C.A. to Govt.

D
23

C.A. to Govt.

Genl. P.W.D.

520/19

8816

Govt. of [illegible] 1887 [illegible]

PUBLIC WORKS.

9 Novr. 3007 W

Inspection

Orders on the notes of — of the office of the Cons. Architect, submitted by the Executt. PWa

45
3

5/28 20

5/28 21

C. Rugby

There will probably be no difficulty in providing for Service Books being kept in divisional offices and this will certainly be a safe arrangement, but as the Hon. Member has distinctly raised the question, it might perhaps be referred to C. and an Office note has been prepared accordingly.

L.S.
4-2-89

No 1178 of 6th Feb 8

P.W.C. No 969

No 3007 W 29-11-87
" 10 W " 6-1-87
" 3283 C " 28-9-87
" 384 W " 9-2-87
" 1147 W " 7-5-86
" 1925 W " 18-7-87
" 2322 C " 9-7-87
" 1272 W " 20-5-86
" 1303 C " 31-3-86
" 865 W " 31-3-86
" 281 W " 1-2-86
" 2951 W " 9-12-85
" 2950 W " 9-12-85

No. [illegible] C.

Government of Madras.

PUBLIC WORKS DEPARTMENT,

Chepâk, 188 .

OFFICE NOTE.

From

W

To

C

Your office Note 1022 dated 31st Jany 1888

It is proposed that Service Books shall be among the documents to be kept in divisional offices, the originals of which are never to be sent to sub divisions or other subordinate officer. Please say whether this arrangement is feasible in practice

(Sd) W. L. C. B.
4-2-88

(Sd) J. O. H.
4/2/88

W

Despd 4.2.88

98

5/2/88

Superintending Engineer's Office 4th Circle.

Coimbatore 9th December 1887.

No. 293

FROM,

COLONEL J. BEATTY R. E.,
SUPERINTENDING ENGINEER,
FOURTH CIRCLE.

To,

The Examiner
of P. W. Accounts.

SIR,

In reply to your letter No. 202 of 6th instant, I have the honor to inform you that I see no objection to important documents such as Contracts and Agreements being kept at the head office of the Division; and when information contained in them is wanted by Sub-divisional Officers, extracts from the documents may be sent to them.

I have the honor to be
Sir
Your Most Obdt. Servt.
J. Beatty - Colonel R.E.
Supg. Engineer 4th Circle

Read the following papers:- h1

520/18-23

NOTES OF INSPECTION BY H.RAINIER ESQ, OF THE OFFICE OF THE CONSULTING ARCHITECT TO GOVERNMENT MADRAS, FROM THE 5TH TO 9TH SEPTEMBER 1887.

MR. J.W. BRASSINGTON EXECUTIVE ENGINEER 2ND GRADE, CONSULTING ARCHITECT WAS PRESENT. ALSO K. KUPPUSWAMY NAIDOO THE ACCOUNTANT. THE LAST INSPECTION OF THIS OFFICE BY AN ACCOUNTS OFFICER WAS IN DECEMBER 1886, VIDE NOTES PRINTED WITH G.O. NO. 10 W. OF 6TH JANUARY 1887.

2. THE SUB-DIVISIONAL OFFICERS ARE THE SAME AS LAST REPORTED, NAMELY SERGT. SMITH R.E. SUPERVISOR 1ST GRADE, WHO HAS CHARGE OF NO.2 SUB-DIVISION, WHICH COMPRISES THE MANUFACTURE OF MATERIALS; THE REPAIRS TO THE OBSERVATORY, THE REPAIRS TO THE SCHOOL OF ARTS AND PROVIDING COVERED PASSAGES AT THE OPTHALMIC HOSPITAL - AS WELL AS OTHER SMALL WORKS; AND MR. J. S. STEPHENS, HONORARY ASST. ENGINEER, WHO HAS CHARGE OF NO.1 SUB-DIVISION, COMPRISING REPAIRS TO PRESIDENCY COLLEGE, EXTENDING CIVIL ENGINEERING COLLEGE, REPAIRS TO REVENUE BOARD OFFICES, REPAIRS TO P.W.D. OFFICES, REPAIRS TO SENATE HOUSE, REPAIRS TO POST AND TELEGRAPH OFFICES AND ADDITIONS TO THE AMEER MAHAL - AS WELL AS OTHER SMALL WORKS.

3 THE CONSULTING ARCHITECT IS THE ONLY DRAWING OFFICER, THE ABOVE MENTIONED SUB-DIVISIONAL OFFICERS HAVING IMPRESTS. NO.1 SUB-DIVISION RS.750 AND NO.2 RS.250. THERE ARE NO OTHER IMPREST HOLDERS. IMPREST HOLDERS (SUB-DIVISIONAL OFFICERS) BESIDES PAYING CONSERVANCY ESTABLISHMENT, NIGHT WATCHMEN ETC. PAY LABOR TO ANY EXTENT, BUT DO NOT PAY PIECEWORKERS OR MAKE OTHER PAYMENTS EXCEPT WHEN THE PAYMENT IS NOT MORE THAN RS.10.

4. THE PASS BOOK WAS CHECKED AND THE CONSULTING ARCHITECT'S DRAWING ACCOUNT BALANCE PROVED CORRECT ON THE 1ST SEPTEMBER 1887.

5. THE CASH BOOK CHECKED FOR ONE MONTH WAS FOUND IN ORDER. THE CASH ABSTRACT BOOK IS POSTED WITH SUFFICIENT FREQUENCY AND CARE.

6. THE IMPREST ACCOUNTS WERE EXAMINED FROM MAY TILL AUGUST 1887 AND FOUND GENERALLY IN ORDER - BUT :-

7. THE ORDER TO PAY ON CERTAIN NOMINAL MUSTER ROLLS IS RECORDED AFTER THE PAYMENT HAS BEEN MADE BY THE SUB-DIVISIONAL OFFICER, WHICH SEEMS IRREGULAR - THE WORD 'APPROVED' MIGHT PERHAPS BE USED IN SUCH CASES INSTEAD OF THE ORDER TO PAY.

8. THE ACCOUNTANT AFTER AUDITING A VOUCHER OF ANY KIND OF CASH ACCOUNT SHOULD PLAINLY SIGNIFY BY HIS INITIAL AND THE DATE THAT HE HAS DONE THIS IMPORTANT DUTY.

9. WITH REFERENCE TO PARA 7 OF LAST REPORT, RECOUPMENT OF IMPRESTS IS NOT EFFECTED WITHIN REASONABLE TIME.

10. LABOR AS PER NOMINAL MUSTER ROLL 11TH TO 30TH JUNE 1887 (MANUFACTURE OF BRICKS) WAS PAID ON 30TH JUNE 1887. LABOR EMPLOYED 1ST TO 10TH JUNE 1887 (MANUFACTURE OF GLASS) WAS NOT PAID UNTIL THE 13TH JULY 1887. LABOR EMPLOYED 11TH TO 20TH MAY 1887 (MANUFACTURE OF LEADED GLASS) WAS PAID FOR ON 3RD JUNE 1887. NOMINAL MUSTER ROLLS 21ST TO 31ST MAY 1887 (ADDITIONS TO ENGINEERING COLLEGE) WERE PAID ON 21ST JUNE 1887

8/20/1924

LABOR EMPLOYED FROM 11TH TO 20TH MAY 1887 (EXTENDING SOUTH BEACH MARINA) WAS PAID ON 21ST JUNE 1887, AND THAT EMPLOYED ON THE SAME WORK FROM 1ST TO 20TH JUNE WAS PAID ON THE 13TH JULY 1887.

11. THE WORKS IN PROGRESS IN JULY 1887 WERE 31 IN NUMBER. NO CONTRACTORS ARE EMPLOYED BUT MANY PIECEWORKERS; THERE IS BUT VERY LITTLE WORK DONE DEPARTMENTALLY. THERE WERE BUT 5 WORKS IN PROGRESS IN THE ABOVE MONTH ESTIMATED TO COST OVER RS.10,000 EACH, OF WHICH ONLY 2 WERE TO COST AS MUCH AS RS.25,000, AND ONE AS MUCH AS 50,000. THE EXPENDITURE OF THE DIVISION IN JULY 1887 WAS RS.20,448-0-2, OF WHICH RS.3,348-12-11 WAS ON MANUFACTURES. THE CONSULTING ARCHITECT AT PRESENT SUPERINTENDS THE WORKING OF 2 LATRINES AND IS CONSERVATOR OF THE CHEPAK PARK AND GARDENS AS WELL AS OF P.W.D. OFFICES.

12. THE FOLLOWING ESTABLISHMENTS ARE PAID BY THE CONSULTING ARCHITECT AND HIS SUB-DIVISION OFFICERS

THE CONSERVANCY INSPECTOR.

8 NIGHT WATCHMEN FOR KEEPING AWAY DEER FROM THE CHEPAK GROUNDS. THIS IS A CHARGE ONLY LIKELY TO RECUR, IF OR WHENEVER THERE IS A DROUGHT.

3 NIGHT WATCHMEN FOR PREVENTING TRESPASSERS AND NUISANCES

18 SCAVENGERS FOR LATRINES.

THE ABOVE ARE ALL CHARGED TO WORKS.

13. ACCOUNTS OF WORKS IN PROGRESS IN JUNE AND JULY WERE AUDITED, WORK ABSTRACTS BEING CHECKED WITH INITIAL

ACCOUNTS AND VOUCHERS. THE OUTLAY FOR MARCH AND APRIL FOR WHICH NO VOUCHERS WERE SENT TO THE EXAMINER'S OFFICE WAS ALSO AUDITED. MEASUREMENTS IN THE MEASUREMENT BOOKS OF THREE LARGE WORKS NAMELY - ADDITIONS TO THE COLLEGE OF CIVIL ENGINEERING. EXTENDING THE MADRAS SOUTH BEACH MARINA. CONSTRUCTING COVERED PASSAGES AT OPTHALMIC HOSPITAL, WERE COMPARED WITH BILLS, THE WHOLE WERE FOUND GENERALLY IN VERY GOOD ORDER, SUBJECT TO THE FOLLOWING REMARKS.

14. REPAIRS TO PRESIDENCY COLLEGE - LABOR BILL TO 30TH JUNE 1887 FIRST APPEARS AS A LIABILITY IN JULY'S WORK ABSTRACT INSTEAD OF IN JUNE'S.

15. REPAIRS TO THE TELEGRAPH OFFICE - THE VALUE OF WORK DONE IN JULY 1887, THOUGH CORRECTLY SHOWN AS A LIABILITY IN THE WORK ABSTRACT OF THAT MONTH, IS NOT SHOWN IN THE REGISTER OF WORKS.

16. REPAIRS TO THE POST OFFICE - THERE IS A CHARGE OF RS.6-0-3 FOR PIPING SUPPLIED BY THE MUNICIPALITY IN JULY 1887, WHICH IS NOT ENTERED IN THE REGISTER OF WORKS, BECAUSE, IT IS SAID, THERE IS NO SANCTIONED ESTIMATE FOR THE ABOVE WORK - WHICH IS, OF COURSE NO REASON WHY WORK DONE SHOULD NOT BE ACCOUNTED FOR.

17. EXTENDING THE SOUTH BEACH MARINA - THE DATE OF THE AGREEMENT WITH PIECEWORKERS VEERASAWMY MOODR. AND R. SUBBOYA MOODR. IS NOT STATED IN THE AGREEMENT. THE AGREEMENT WITH PIECEWORKER [illegible] IS NOT SIGNED BY ANY ONE ON BEHALF OF GOVERNMENT, MEASUREMENTS ARE NOT CANCELLED UNTIL PAYMENTS ARE MADE.

520/21 28 k3

18. CONSTRUCTING COVERED PASSAGES AT THE OPTHALMIC HOSPITAL - THE AGREEMENTS ENTERED INTO WITH PIECEWORKERS COULD NOT BE PRODUCED. THE WORK DONE BY PIECEWORKERS MEASURED BY THE SUB-DIVISION OFFICER ON 2ND MARCH 1887, WAS NOT BILLED FOR UNTIL THE 30TH MARCH 1887.

19. ADDITIONS TO THE COLLEGE ENGINEERING - WORK DONE BY PIECEWORKER MEASURED ON 3RD FEBRUARY WAS NOT BILLED FOR UNTIL THE 3RD MARCH 1887.

20. GENERAL REMARKS.

TENDAY REPORTS ARE NOT, BUT SHOULD BE STAMPED AS IMPREST ACCOUNTS ARE, WITH THE OFFICE DATE STAMP ON THEIR ARRIVAL IN THE OFFICE.

21. THE AGREEMENTS WITH PIECEWORKERS THOUGH NOT ARRANGED BY SUB-DIVISIONAL OFFICERS ARE GENERALLY IN THEIR CUSTODY RESPECTING WORKS CARRIED OUT BY THEM. IT IS THOUGHT THAT EVERY AGREEMENT WITH EITHER A PIECEWORKER OR CONTRACTOR SHOULD REMAIN IN THE CONSULTING ARCHITECT'S OFFICE - A COPY OR EXTRACTS BEING SUPPLIED TO SUB-DIVISIONAL OFFICERS WHEN REQUIRED.

22. THE NUMBER OF MEASUREMENT BOOK AND DATE OF MEASUREMENT ARE NOT SOMETIMES RECORDED, AS THEY SHOULD BE, IN THE BILLS - AND MEASUREMENTS ARE NOT CANCELLED UNTIL THE PAYMENT HAS BEEN MADE FOR THE WORK IN QUESTION.

23. THE NOMENCLATURE OF SUBHEADS, AS STATED IN SANCTIONED ESTIMATES SHOULD ALWAYS BE FOLLOWED IN THE ACCOUNTS.

24. ADVICES OF TRANSFER DEBIT ARE NOT GENERALLY SENT

AS IMMEDIATELY AS REQUIRED BY CODE PARA 1882.

25. ACCEPTANCE OF TRANSFER DEBIT FROM OTHER DIVISIONS SHOULD BE PROMPTLY ENTERED IN THE ADJUSTMENT BOOK. AN ADVICE FROM THE F.W. STORES DATED 16TH JULY 1887 ACCEPTED ON THE 18TH IDEM WAS NOT BOOKED UNTIL 30TH AUGUST 1887.

26. THE STOCK OF THIS DIVISION COMPRISES:-

BUILDING MATERIALS.......RS 11,018-4-7

TIMBER....................RS. 4,011-0-9

THE ISSUE OF BUILDING MATERIALS FOR GOVERNMENT WORKS, AS COMPARED WITH ISSUES TO OTHERS HAS BEEN OF LATE MONTHS AS FOLLOWS:-

		FOR GOVT. WORKS.	TO OTHERS.
JANUARY 1887	BRICKS........................	3,812	2,224
	OTHER MATERIALS.............	128	"
FEBRUARY 1887	BRICKS........................	3,446	181
	OTHER MATERIALS.............	864	16
MARCH 1887	BRICKS........................	1,829	833
	OTHER MATERIALS.............	1,408	43
APRIL 1887	BRICKS........................	624	452
	OTHER MATERIALS.............	148	89
MAY 1887	BRICKS........................	296	2,087
	OTHER MATERIALS.............	"	44
JUNE 1887..	BRICKS........................	158	2,237
	OTHER MATERIALS.............	54	15
JULY 1887	BRICKS........................	618	1,861
	OTHER MATERIALS.............	132	1,635

27. THE VALUE STATED INCLUDES* IN THE CASE OF THE ISSUES TO OTHERS 25 PER CENT ADDED TO STOCK RATES FOR ISSUES TO THE MADRAS MUNICIPALITY,* 24½ PER CENT FOR ISSUES TO MESSRS BINNY AND※ CO., AND 7½ PER CENT FOR ISSUES TO THE TOWN HALL.‡ THE AMOUNT WHICH THE PERCENTAGE IN EACH CASE REPRESENTS HAS

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* G.O. NO.1272 W. OF 20TH MAY 1886.

※ NO SPECIAL SANCTION NECESSARY, SEE CODE PARA 1851 NOTE 1.

‡ G.O. NO.281 W. OF 1ST FEBRUARY 1886.

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BEEN DULY CREDITED TO REVENUE.

28. WITH REFERENCE TO CODE PARA 1722, PREPAYMENT FOR ISSUES TO OUTSIDERS IS NOT INSISTED UPON.

29. THE TIMBER COMPRISES ROSEWOOD, VALUE RS.1,469-4-0 AND WHITE CEDAR, VALUE RS.2,541-12-9. BOTH KINDS OF WOOD ARE IN LOGS AS WELL AS IN BOARDS - BUT THERE IS NOT A SEPARATE RATE IN EITHER CASE FOR LOGS AND BOARDS - THERE HAVE BEEN VERY FEW TRANSACTIONS AND THERE IS NO RECORD OF ANY MEASUREMENT EITHER OF LOGS OR BOARDS.

30. THE SAWING OF LOGS INTO BOARDS LAST TOOK PLACE IN SEPTEMBER 1885 WHEN THE COST OF SAWING WAS DEBITED TO THE TIMBER (WHETHER ROSEWOOD OR CEDAR) AS A WHOLE. THERE WAS NO SEPARATE ACCOUNT OF LOGS AND BOARDS TILL JUNE 1886.

31. TO PLACE THE ACCOUNT OF EITHER KIND OF TIMBER ON A GOOD FOOTING IT WOULD BE AS WELL TO MEASURE UP BOTH LOGS AND BOARDS AND DETERMINE THE VALUE PER CUBIC FOOT IN EACH CASE, ADJUSTING THE DIFFERENCE.

32. IN FUTURE THE TIMBER ACCOUNT MIGHT PERHAPS BE VERIFIED BY MEASUREMENT HALF-YEARLY. SUBJECT TO THE ABOVE REMARKS, THE STOCK ACCOUNTS ARE WELL KEPT IN THE PRESCRIBED FORMS AND UP TO DATE.

33. THERE ARE 2 MANUFACTURING OPERATIONS IN PROGRESS, NAMELY:-

A. BRICKS, TILES, TERRACOTTA ETC.

B. LEADED OR STAINED GLASS.

THE PECULIARITY OF THE ESTIMATE FOR BRICKS, TILES, TERRACOTTA ETC. IS (VIDE P PA II OF LAST REPORT) STILL, TH[illegible] IT DOES NOT ALLOW THE ACCOUNTS - WHICH MUST OF COURSE FOLLOW THE SUBHEADS OF THE ESTIMATE - TO SHOW EACH OPERATION IN A DISTINCT WORK ABSTRACT AND THE OUTTURN OF EACH, QUITE DISTINCT (CODE PARA 1787) - ALSO THAT IT DOES NOT ADMIT OF SUBHEADS WHICH WILL AFFORD EFFECT CHECK, AND THE ACTUAL COST OF EACH ARTICLE MANUFACTURED (CODE PARA 1788).

34. A CAREFUL AUDIT OF THE MANUFACTURE ACCOUNTS REVEALS NOTHING VERY NOTEWORTHY - BUT TEN-DAY REPORTS FOR 21ST TO 30TH JUNE 1887 (MANUFACTURE OF BRICKS) WHICH SHOULD HAVE COME TO THE CONSULTING ARCHITECTS OFFICE BY THE 2ND OF JULY AT LATEST, DID NOT REACH UNTIL 15TH JULY 1887, AND THOUGH THE TOTAL PAYMENTS MADE BY THE SUB-DIVISIONAL OFFICER FOR MATERIALS DURING JULY AS PER WORK ABSTRACTS PARTS III & IV AMOUNT TO RS.89. THE VALUE OF THESE MATERIALS IS SHOWN IN PART I AS RS.27.

35. THE BALANCE AT DEBIT OF LAND AND KILNS COMPRISES TWO ITEMS, VIZ.

THAT PART OF THE COST OF THE LAND (BRICKFIELD) KNOWN AS WALLAJAH BAGH, NOT YET CHARGED OFF TO MANUFACTURES, THIS ITEM IS RS.12,663.

N.B. — ORIGINAL COST IN 1884 IS RS.16,000; REDUCTION IN 1884 RS.700; IN 1885, RS.1,985; IN 1886, RS.652; IN 1887 NIL. BALANCE REMAINING RS.12,663.

36. THE OUTTURN OF BRICKS WAS IN 1884 VALUED AT RS. 37,365-6-5; IN 1885 AT RS.28,500-12-4; IN 1886 AT RS.27,577-10-7 AND IN 1887 RS.14,960-4-4.

37. ERECTING 6 NEW DRYING SHEDS-RS.4,097 - THESE COST

520/22 27

ORIGINALLY IN 1886-87 RS.4,689-2-0 AND THERE HAS BEEN REDUCTION (BY DEBIT TO BRICK MANUFACTURE) SINCE, AS FOLLOWS:-

IN 1886-87 RS. 18

IN 1887-88 RS.574.

38. THE ACCOUNTS OF LAND AND KILNS ARE PROPERLY KEPT AND THERE HAVE BEEN NO IRREGULAR CHARGES.

39. THE TOOLS AND PLANT RETURNS ARE UP TO DATE, AND ARE REGULARLY POSTED. THE TOOLS IN SERGT.SMITH'S CHARGE WERE APPARENTLY COUNTED BY THAT OFFICER THIS YEAR, BUT THE EXACT DATE IS NOT STATED IN THE CERTIFICATE WHICH HAS NOT BEEN COUNTERSIGNED BY THE CONSULTING ARCHITECT. - TOOLS AND PLANT TRANSACTIONS IN JULY WERE CHECKED AND ARE PROPERLY ACCOUNTED FOR.

40. THE SUSPENSE ACCOUNTS ARE ALMOST NIL, AND CALL FOR NO REMARKS.

41. THE ACCOUNT OF SERVICE LABELS IS IN ORDER.

42. THE BUDGET REGISTERS ARE WELL KEPT. THERE IS NO REGISTER OF LIABILITIES; BUT ONE WILL NOW BE OPENED.

43. THE CLAIMS FOR TRAVELLING ALLOWANCE OF OFFICE AND PETTY ESTABLISHMENT FROM MARCH TO AUGUST 1887, ARE NIL. THE CLAIMS OF LOWER SUBORDINATES AS PAID BY THE CONSULTING ARCHITECT, WERE FOUND CORRECT.

44. LASCARS' SERVICE BOOKS CONTAIN ENTRIES 'FINED A DAY'S PAY FOR NEGLECT OF DUTY'. IT IS DOUBTFUL WHETHER THIS IS AN APPROPRIATE ENTRY AS AFFECTING THE MAN'S SERVICE FOR PENSION.

45. SWEEPER C.CHENCHELVAROYAH HAD ONE MONTH'S LEAVE WITHOUT ALLOWANCES FROM 29TH JULY 1886, AND HAS NOT YET RETURNED TO DUTY. NEITHER THE LEAVE NOR ANY EXTENSION OF IT HAS BEEN ENTERED IN THE MAN'S SERVICE BOOK.

46. MANICUM, SWEEPER, WAS DISMISSED ON 20TH AUGUST 1886. HER DISMISSAL OR THE CIRCUMSTANCES ATTENDING THE SAME, HAVE NOT BEEN ENTERED IN THIS WOMAN'S SERVICE BOOK— NOR HAS A SERVICE BOOK YET BEEN OPENED FOR HER SUCCESSOR IN OFFICE.

47. THE BOOKS AND ACCOUNTS ARE GENERALLY NEAT. THE ACCOUNTANT IS SUFFICIENTLY ASSISTED.

MADRAS }
9TH SEPTEMBER 1887. }

(SIGNED) E.RAINIER
INSPECTING OFFICER.

NO. 720 DATED 2nd/10 NOVEMBER 1887.

SUBMITTED FOR THE INFORMATION AND ORDERS OF GOVERNMENT WITH THE FOLLOWING SUMMARY AND REMARKS:-

Item No.	Para of Inspection Note	Irregularity noticed	Code or other order bearing on the subject	Examiner's remarks
1	7	Order to pay recorded on certain Nominal Rolls after payment had been made by Sub-Divisional Officers.	Examiner's Circular No. 1 of 1881. Form No. M. 4.	1. Apparently it is the form which is wrong. Subsequent approval not prior sanction of the Sub-Divisional Officer is understood to be necessary; and if so, the form should be drawn up accordingly.
2.	8	Vouchers after audit are not initialled and dated by the Accountant.	1913	2. This is important. The question of the best way of providing for initials of Executive Engineer or of Accountant on various documents on which required is under consideration.
3.	10	Delay in several instances in paying for labor.	Form M. 4. Note 5.	3. The instances are few, and the delays not very great.
4.	14.	Labour employed on the "Repairs of the Presidency College" in June 1887 only shown as a liability in the Work Abstract for July 1887.	Code paras 1759 1863 and 1864	4. This seems to be an isolated case.
5	15.	In one instance, viz:- Repairs to the		

Item No.	Para of Inspection Note	Irregularity noticed	Code or other order bearing on the subject	Examiner's remarks
		Telegraph Office, the value of work done, though shown in the Work Abstract was not posted in the Register of Works.	1865	5. Also an isolated case, and apparently accidental.
6	16	In another case a charge was not posted into the Register of Works, because there was no sanctioned estimate for the work.	1865	6. The omission in this case seems to have been intentional; but the reason given is no justification.
7	17	Two (2) agreements with Piece Workers were found not dated and another not signed by any one on behalf of Government.	169 et seq	
8	18 & 21	Agreements with pieceworkers, in cases of works carried out by Sub-Divisional officers,		7. It seems desirable that there should be some rule as to the

Item No.	Para of Inspection Note	Irregularity noticed	Code or other order bearing on the subject	Examiner's remarks
		not kept in Divisional office		custody of important documents, such as Contracts and Agreements. Orders of Govt: are solicited.
9.	18 & 19.	Delay in billing for measured works noticed in 2 cases.	Code paras 1824 and 1064.	8. The delays noticed are not excessive, and promptitude seems to be the rule.
10	20.	Date of receipt of ten-day reports in Divisional Office not stamped on them.		9. I have elsewhere suggested such marking should be prescribed by a Code rule. (Vide Office Note No 647 dated 21st October 1887, para 2.)
11	22	The numbers of measurement book and date of measurements not recorded on bills		

Item No.	Para of Inspection Note	Irregularity noticed	Code or other order bearing on the Subject	Examiner's remarks
		in some cases	1756	
12	17 & 22	Measurements not cancelled until payments are made	S. O. Nº 138 on Form Nº M. 19 adding to note 1	
13.	23.	Nomenclature of subheads of Estimates for sanctioned works not adhered to.	1866 1909 1910.	
14.	24.	Delay as a rule in advising transfer debits.	1882 1889.	
15.	25	Delay in one instance posting transactions into the "adjustment book"	1882.	10. This appears to be a solitary case.
16.	28.	Pre-payment for stock sold to outsiders not insisted on.	1722.	11. Relaxation of rule in the cases in question has been approved, vide Office Note from Secretary to Government P.W.D. Nº 3283C of 28th

Item No.	Para of Inspection Note	Irregularity noticed	Code or other order bearing on the Subject	Examiner's remarks
				September 1887.
17.	29 30 31 32.	Timber in logs and timber in planks not separately rated in the stock accounts.		
18.	33.	Certain imperfections in the accounts of manufacture of materials.	1785 et seq and 1867.	
19.	34	Delay in the submission of ten-day reports for "Brick manufacture"	1759 1863 1864	
20 21	44 45 & 46	Doubtful entries in service books and incomplete state of some of them.	864	12. Fines are generally entered in service books. They are an indication by which the character of the servant can be judged. 13. The Consulting Architect might be directed to report the completion of the service books.

[illegible]	Para. of Inspection Note	Irregularity noticed	Code or other order bearing on the subject	Examiner's remarks

G.O. 10 W - 6-1-87
No 3283C - 28-9-87
B " 384W - 9-2-87
" 1147W - 7-5-86
G.O. 1925W - 18-7-87
No 2322C - 9-7-87
B " 1272W " 20-5-86
" 1303E - 31-3-86
" 865W " 31-3-86
" 281W " 1-2-86
No 220C - 18-1-86
G.O. 2951W " 9-12-85
" 2950W " 9-12-85

14. The attention of the Consulting Architect should be given to the remarks of the inspecting officer regarding items 9. 11. 12. 13. 14. 17. 18 & 19 of the above summary

R. 3. 1167

15. The result of the inspection is on the whole decidedly satisfactory. The irregularities noticed are in almost all cases only occasional or isolated, and generally not serious.

Madras
2nd November 1887

Major R.E.
Examiner P.W. Accounts
Madras

35.
2/11

FROM

COLONEL J. BEATTY R. E.,
SUPERINTENDING ENGINEER,
FOURTH CIRCLE.

Dated. } 9th December 1887.
Recd: }

No. 293/E4

ENCLO: Nil.

Contracts & Agreements.

Informs that the Supg. Engineer sees no objection to important documents such as ___ being kept at the Head office of the Dn. and that extracts from such being sent to Sub Dn. offices when required.

E.6

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363 S2/6

No. 16793J

From 5/32

The Superintending Engineer, 6th Circle,
Trichinopoly.

To

The Examiner
P. W. Accts.
Madras.

Station Shekady

Dated 14th December 1887.

Despd. 17th

Enclosures.

Sir,

In reply to your No. 233 3 E VI of 6th Instant I have the honor to state that in my opinion there would be no objection to requiring that important documents such as contracts and agreements should be kept at the Head office of the Division; indeed I am rather surprised to find that it is not the universal practice to keep them there

I have &c.

Simms

Executive Engr

for Supt Engr [illegible]

No. 338 EL

FROM,

5/4

THE SUPERINTENDING ENGINEER

FIRST CIRCLE.

TO,

ounts.

ber 1887

No 374-6-12-

I do not

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& agreemen

ce of the D

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nor to be,

edient St

alil

Circle.

5/3 No. 343 EL.

Station Bezwada

From,

J. W. Rundall Esq

~~THE~~ SUPERINTENDING ENGINEER,

2nd Circle.

To,

The Examiner of

P. W. Accounts

Madras

Dated 12th December
Despatched 15 Do. } 1887.
Received

Enclosures.

Reference.

Sir,

I have the honor, with reference to your No 222 of the 6th Instt, to state that I consider that all important

CH

universal practice to keep them there

I have &c.

Contract agreements & similar documents should be kept in the Division Office and as a rule in the Division cash chest when there is not any other box suitable for the safe custody of such papers.

2. I think it is easy to furnish Sub Division Officers with Copies or extracts from such documents when necessary.

I have the honor to be
Sir
Your most obedt Servant

J W Rundall
Superintending Engineer
2nd Circle

No. 338 G.A.

5/7

FROM,

THE SUPERINTENDING ENGINEER
FIRST CIRCLE.

TO,

THE Examiner
P.W. Accounts.

Dowlaishweram, 12th December 1887
Despd 13th

SIR,

With reference to your No 374-6-12-
I have the honor to say that I do not
anticipate that a rule that "important
documents such as contracts & agreemen
shall be kept at the head office of the D
would be productive of inconvenience

I have the honor to be,
Sir,
Your most obedient St

Geo. T. Walch
Supg Engr 1st Circle

CH

No. 1863 $\frac{5^{o}}{35}$

Superintending Engineer's Office,
3RD CIRCLE
Camp. Gooty ~~Bellary~~ 16 December 1887.

FROM Col: H. Smalley R.E.
~~THE~~ SUPERINTENDING ENGINEER,
IIIRD CIRCLE.

To

THE Examiner
of P. W. Accounts
Madras

SIR,

Enclosures.

With reference to your letter No. 151 P.E. 3^d dated 6th December 1887 I have the honor to inform you that in my opinion all important documents such as those alluded to should most certainly be kept in the Executive Engineer's Office and there only; and when information is required by Sub Divisional Officer, they should only be furnished with such extracts as may be really necessary. —

I have the honor to be
Sir
Your most Obedient Servant

H Smalley Col R.E.
Superintg: Engineer 3^d Circle

From

The Superintending Engineer,
IIIrd Circle.

To

The Examiner
of P.W. Accounts
Madras

Dated 16 } December 1887
Received }

Enclosures.

No. 1863

All important documents such as Contracts & Agreements &c.

Informing that ___ should most certainly be kept in the Exec Engineer's Office &c.

E.2

P.A. 960/88

36

No. 4190

SUPERINTENDING ENGINEER'S OFFICE,
V CIRCLE, MADRAS,
Chepák, 6th January 1888.

From Colonel H. M. Vibart R.E.
SUPERINTENDING ENGINEER,
V CIRCLE,

To
THE Examiner of
P. W. Accounts.

Enclosures

SIR,

With reference to your letter No. 492 S.C.5 dated 6th December 1887, I have the honor to state that in my opinion there is no objection to requiring that important documents such as contracts & agreements shall be recorded in the Divisional Office, and that I do not anticipate any inconvenience will result from keeping such documents in that Office.

I have the honor to be
Sir
Your most Obedient Servant
H. M. Vibart Col. R.E.
Supdg: Engineer, V Circle

From

THE SUPERINTENDING ENGINEER,

V CIRCLE,

To

THE

No 2451 W d/ 9-12-85
" 271 W d/ 1-2-86
" — W d/ 31-3-86
" 1303 C d/ 31-1-86
" 1872 W d/ 20-5-86
" 2322 C d/ 9-7-87
" 206 W d/ 9-2-87
" 3283 C d/ 28-9-87
" 1068 d/ 6-8-8
" 5007 W d/ 9-1-88

Dated }
Recd. } 188 .

ENCLOSURES.

E.1
PW 964/88

No. 478 C.

5°
37

Government of Madras.

PUBLIC WORKS DEPARTMENT,

Chepâk, 4th Feby 1888.

OFFICE NOTE.

From
W.

To
C.

Your Office note 1022 dated 31st January 1888.

It is proposed that Service Books shall be among the documents to be kept in divisional offices, the originals of which are never to be sent to Subdivisional or other subordinate officer. Please say whether this arrangement is feasible in practice.

4.2.88.
W.

4/2/88

EXAMINER
FEB 1888
P. W. ACCTS

P.W.C. No. 138

No. 1053
11. 2. 88.

To W.

Code para 864, II prescribes that service books should be kept in the custody of the head of the office, and the Executive Engineer is considered to be the head of the divisional office for all his subordinates. The same rule is laid down in the Civil Account Code, Volume I, Chapter 4, Rule 17, and apparently has been observed hitherto without any inconvenience.

2. Section 129, Rule 7 of the Civil Pension Code charges every officer with a personal responsibility for the correct up-keep of his service book, but he is not supposed to keep it in his own custody (same Section Rule 6), and his check must be exercised by examining the book when he can. In practice the Executive Engineer is always looked to for correct up-keep of service books in his division, and the servants themselves seldom see them.

C.

Ry 13. 2. 88

S W W

520/38 W1

1888.

Office Note No. 1022

Madras, 31 January 1888.

Encs: 6

To W.

As desired in para 2 of G.O. No. 3007 W. of 9th. November 1887, I have made the necessary inquiry of all Supg. Engineers on the subject of the safe custody of important documents, such as contracts and agreements, and I beg to enclose their replies herewith, from which you will see that they are unanimously of opinion that such documents should be kept in the divisional office; sub-divisional officers being furnished on application, with such extracts as may be really necessary.

2. I would therefore suggest that the sanction of Government be obtained to the introduction of a standing order in the following terms which might follow Code para 858.

"858 A" "With the exception of Government promissory notes (Code para 1891) and stock notes (para 1893) the custody of which is otherwise provided for, all important documents, P.W.C. No 969

such as contracts and agreements (code Chapter XII), savings' bank pass books (para 1886) service books (para 864), and reserve stock of cheque books (para 1611) should be kept in the divisional office, under lock and key in the divisional cash chest, or in such other suitable safe as may be provided for the purpose. When information regarding any such document is required by a sub-divisional or other subordinate officer, he should be furnished with such extracts as may be really necessary, but the original documents are in no case to be sent to him".

3. I would at the same time suggest the introduction of a standing order prescribing the maintenance in each divisional office of a register of contracts, which would form a sort of index to the bundles in which the contracts and connected documents should be put up, and would give information on the principal points connected with the contract without the necessity of disturbing the original documents. Should this suggestion be approved, a form of register will be submitted.

[illegible] 1-2-88

Ex'r. I pass this but have some doubt as to Service Books ever being sent in original to Sub Div'l Officers. What [illegible] officers have to fill in promotions, transfers & other entries from time to time? [illegible] G.O. can issue

PPH
3 Feb 88

To The Hon'ble Mr Aitchison

The Examiner's reply No 1053 d/11 Feby 88 [illegible] [illegible] for [illegible] [illegible]

Genl
[illegible] E.G. 1-2-88
No 520 w d/ 14th Feby/88

E 6
13.2.88

3

PPH
3 Feb (V.S.)

The proposals of the Examiner are approved. The requisite Standing Order with form of register should be issued accordingly for the guidance of officers concerned.

WCB
2.2.88

S.E's ✓
C.A. to Govt. ✓ Jo 2/2/88
E. P.W.A. ✓ D 13/2

Issue
Jos 13/2/88

569

[illegible]

PUBLIC WORKS.

15/2/88

Encl.

14th Feby 1888 No. 520 W.

Custody of important documents

Proposals of the Examiner P.W. Accounts for issue of a standing order in connection with the — such as contracts & agreements & for the maintenance of a register of contracts & approved.

190/12