

915 W. 25. 3. 87
2950 W. 9. 12. 85

B No 949 W d/22. 3. 88

Sanctioned, Rs.
Sanctioned, Rs.

1008.
1008.
2. The charge will be
debited to Office of
contingencies.

W.M.
21. 3. 88
21/2/88

W 27/3

Supt. Engrs I Circle,
Examiner P. W. A. with
estimate.

Col. R. B.
circle

FROM, *P.W. No 2694*
G. P. Walch Esq
THE SUPERINTENDING ENGINEER

FIRST CIRCLE.

TO,
THE CHIEF ENGINEER

PUBLIC WORKS DEPARTMENT.

DATED 10th
DESPTCHED 15 } March. 1888
RECEIVED 20 }

No. 457 G. P.

ENCLOSURES. 1.

SUBJECT.

No. 949 W d/22. 3. 88
Estimate of Rs 1008 for
Expenses connected with
the Press office for 1888-89

Submits for sanction-

28/3
A. G. H.

12th March

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.—*

* Chapter XVII, paragraph 2317.

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 furnished 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.

Col. R. B.

circle

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 Godavari 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. 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 Dowlaish-weram 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.

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

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.

" " 2519 W. " 24th October "

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 Godavari 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 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.

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

Paragraph 4.—To meet the suggestion of the Government of India, all Home

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

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.

Paragraph 5.—The remarks of the Examiner, Public Works Accounts, on this

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

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 6.—Since the introduction of the Civil Travelling Allowance Code, the

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

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

No. 1749 W., dated 22nd June 1883.

" 2104 W., " 1st August "

" 2476 W., " 4th Sept. "

" 98 W., " 14th Jan. 1884.

" 573 E., " 28th August "

" 2980 W., " 4th Dec. "

" 2270 W., " 30th Sept. 1885.

" 2519 W., " 24th Oct. "

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 7.—The Government are informed that there has been no such

Paragraph 41 of inspection report.—"Counter-signature of travelling allowance bills."

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 8.—The Examiner, Public Works Accounts, reports that travelling

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

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 11.—The rules on this subject are contained in paragraphs 499 and

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

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.

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 13.—From the Examiner's note, the Government understand that Mr. Macdonald's remarks do not apply to the accounts of the Godáviri 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.

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.

Exd. E, Fernandez.
Spare Copies

GENERAL.
ACCOUNT.

Gobt. 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.

No. 280/ G. O.

FROM

THE SUPERINTENDING ENGINEER

FIRST CIRCLE.

TO

THE CHIEF ENGINEER

P. W. Department
FOR IRRIGATION.

DOWLAISHWERAM, 13th March 1887
Dec 17th Do.

SIR,

Referring to paragraph 12 of G.O.
No. 2950 W. dated the 9th December 1885,
I have the honor herewith to forward
for sanction an estimate amounting
to Rs. 1008 for the charges connected
with the Printing Press attached to
this office for 1887-88.

I have the honor to be
Sir

Your most obedt. Servt

C. Swaleh

Suptg. Engineer, Circle

AD

29504 9.12.05

No 915 way 25th March/87

By order of the

Sanctioned against
office contingencies.

WCM
24-3-87

J. G.
24/3/87

P.W.C. No 23685.
FROM
THE SUPERINTENDING ENGINEER
FIRST CIRCLE.

TO
THE CHIEF ENGINEER
P.W. Dept
FOR IRRIGATION.

DATED 13th March 1887
DESPATCHED 17
RECEIVED 23

No 915 way 25th March/87
No. 2801 G.O.

ENCLOSURES. /

Printing Press attached
to the Supg. Engr's Office
1st Circle.

Forwards for sanction
an estimate for maintain-
ing the ~~unit~~ head Con-
tingencies for 1887-88

The Supg. Engr. 1st Circle
Exer. of P.W. Dept
with the estimate.

24/3/87

With order

Public Works Department.

Current No. 2694
Letter No. 457 G.L.
Dated 10th March 1888
From the Supg. Engr. 1st Circle

NOTE OF REMARKS.

The accompanying
Estimate amounting
to Rs. 1000 provided
for expenses connected
with the Press attached
to the Office of the
Supg. Engr. 1st Circle
for the year 1888-89.

It is explained
that a similar
estimate for 1887-88
was sanctioned
in G.O. 409/514
of 25th March 1887.

There are no means
of checking the
expenditure in the Office
concerned.
24/3/88



No. 457 G. L.

FROM,

G. J. Walch Esq
~~THE~~ SUPERINTENDING ENGINEER

FIRST CIRCLE.

TO,

THE CHIEF ENGINEER

PUBLIC WORKS DEPARTMENT.

DOWLAISHWARAM, 10th March 1888

Recd 15/3/

SIR,

Encls: 1.

With reference to G.O No 2950 W. of the 9th December 1885 I have the honor to submit herewith for sanction an estimate Rs 1,008 for expenses connected with the Press attached to my office for 1888-89. A similar estimate for 1887-88 was sanctioned in G.O No 915 W. dated the 25th March 1887.

I have the honor to be,

Sir,

Your most obedient St.

Dal.

for Sup^t Esq^r 1st Circle

915 W. 25. 3. 87
2950 W. 9. 12. 188

FROM,

P.W. No 2694
G. P. Walch Esq
THE SUPERINTENDING ENGINEER

FIRST CIRCLE.

TO,

THE CHIEF ENGINEER

PUBLIC WORKS DEPARTMENT.

No 949 W d/22-3-88

Sanctioned, Rs.
Sanctioned, Rs.

1008.
1008.

DATED 10th
DESPTCHED 15 } *March.* 1888
RECEIVED 20 }

2. The charge will be
debited to Office
Contingencies - *Rs.*

No. 457 G. P.

ENCLOSURES. 1.

SUBJECT.

No. 949 W d/22-3-88
Estimate of Rs 1008 for
Expenses connected with
the Press office for 1888-89

Submits for sanction-

WCM
21.3.88

WCM
21/3/88

Suptg. Engr D. Smith,
Examiner P. W. A. Smith
estimate

28/3
WCM

With order

WCM

With order