(1) பக்கங்களின் எண்ணிக்கை 24

(2) புதுக்கித் திருப்பிய நாள் [illegible]

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் [illegible]

தமிழ்நாடு ஆவணக் காப்பகம்.

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தமிழ்நாடு அரசு

P.W.D. துறை

அரசாணை எண். —
மு. கோப்புத் தாள் எண். 2369

அச்சகம்
பலவகை

நாள் : 28-8-1889 198 .

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

2369

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ஆவண. கா-1—18,000—15-6-87.

2369

28TH AUGUST 1889, No. 2369 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

READ—the following paper:—

Office note from the Examiner, Public Works Accounts, dated Madras, 19th August 1889, No. 1196.

With reference to the subjoined extract, para. 36, from the Deputy Auditor-General's report on his inspection of my office, and the remarks made by the Accountant-General, Public Works Department, in his letter No. 657 G., dated 18th July 1889, thereon, I beg that Government may be moved to issue such orders as may be necessary to stop the practice objected to. The extract is as follows:—"In the meantime, it should be mentioned that the salaries for the month of March, of establishments, the cost of which is charged to Works, are drawn and paid upon the 31st of that month. This is irregular, as the salary is not due for payment until the 1st of the following month. The procedure is probably followed in order to prevent the lapse of the budget grant; but it does not seem to be less irregular on that account," and the Accountant-General remarks:—"The practice of paying Work establishment their salaries for March on the 31st of that month is unusual and should be discouraged."

ORDER—dated 28th August 1889, No. 2369 W., Public Works.

Communicated to Superintending Engineers, who will take steps to stop the irregular practice referred to.

(True Extract.)

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

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

Exd. P. L. Pereira.
Spare Copies

GENERAL.
ESTABLISHMENT.

Govt. of {1889} Madras.

PUBLIC WORKS.

Dated August, 28th.

Recd. *Encl.*

G.O., 28th Aug. 1889, No. 2369 W.

AUGUST.

Work Establishment

Office note from the Examiner, Public Works Accounts, desiring that orders may be issued for stopping the practice of making payments of salaries to — on the 31st of the month instead of the 1st of the following month, communicated to Superintending Engineers.

2369

No. 70. **Confidential.**

EXAMINER OF PUBLIC WORKS ACCOUNTS, MADRAS.

AUDIT AND INSPECTION REPORT, 1887-88.

By E. SIMPSON BYRNE, F.S.A.A. AND F.S.S.

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EXAMINER, PUBLIC WORKS ACCOUNTS, MADRAS.

Duties.

This officer audits and compiles the accounts received from 35 Executives. He gets no accounts of Public Works expenditure by Civil officers as most other Examiners do; nd the check exercised by him over the charges of the Madras Harbour Works, eferred to in my last Inspection Report, No. 37, dated the 26th January 1886, hasnow ceased.

Revenue and Expenditure.

2. I 1887-88, the Examiner adjusted upon his books, revenue amounting to close upon 5 lahs; and audited and compiled an expenditure of nearly 80 lakhs. The details are shewn in the subjoined statement, where also the actuals are compared with the budget figures :—

Heads of Account.	Revised Estimate or Final Grants, 1887-88.	Actuals, 1887-88.	Expenditure in excess of Budget Grant.
MADRAS.	Rs.	Rs.	Rs.
REVENUE.			
Buildings and Roads.			
Imperial Military Works	25,000	26,973	..
Provincial Civil do.	93,000	1,07,121	..
Incorporated Local do.	6,000	5,261	..
Irrigation.			
Imperial	2,40,150	2,42,816	..
Provincial	89,775	1,00,303	..
Total	4,53,925	4,82,474	..
EXPENDITURE.			
Buildings and Roads.			
Imperial Military Works	5,73,500	5,28,310	..
Do. Civil do.	28,700	22,214	..
Provincial Civil do.	19,12,000	19,42,590	30,590
Incorporated Local do.	2,12,000	2,15,766	3,766
Irrigation.			
Imperial	25,26,934	25,12,771	..
Provincial	26,28,141	25,45,069	..
Total	78,81,275	77,66,720	..
COORG.			
REVENUE.			
Buildings and Roads.			
Imperial Civil Works	6,700	6,809	..
Incorporated Local Works	..	67	..
Total	6,700	6,876	..
EXPENDITURE.			
Imperial Military	4,000	3,988	..
Do. Civil Works	1,18,100	1,17,099	..
Incorporated Local Works	21,000	20,981	..
Total	1,43,100	1,42,068	..
Grand Total { Receipts	4,60,625	4,89,350	..
Grand Total { Expenditure	80,24,375	79,08,788	..

The Examiner also audited under "Excluded Local Funds" an expenditure of Rs. 87,293 against an estimate of Rs. 1,32,000.

Destruction of records.

3. In addition to the above, expenditure of an exceptional nature, amounting in the aggregate to Rs. 2,02,000, was incurred against a grant of Rs. 3,43,450. It represents outlay upon buildings, roads, and irrigation, from contributions made by ryots and Court of Wards' estates for certain specific purposes.

Exceptional Expenditure

3

4. The foregoing statement shows that under Provincial Civil Works, there was an excess of Rs. 30,590, and under Incorporated Local of Rs. 3,766, over budget grant. In all other heads and services, there were savings. The outlay upon the whole approximated very closely to the assignment; and the budgets seem to have been accurately prepared.

Divisions of office.

4A. As the scheme of the Public Works system of account has been fully explained in my former reports, it will be sufficient upon the present occasion to consider, without any further introduction, the duties of each Section into which the office is divided. These are the following:—

I.—Record Section.
II.—Account Audit Section.
III.—Budget and Booking Section.
IV.—Establishment Audit Section.
V.—Account Current Section.

I.—Record Section.

Exceptional expenditure.

5. The state of the record rooms, racks and fixtures, with the condition of the old records, was described in para. 25 of the last report. Since then there has been, as provided by the Code, a periodical destruction of old and useless returns. More room being needed, ten large almirahs containing letters to and from various officers, some of them going back to 1819, have, under special instructions from Government, recently been burnt. Possibly a few of the papers may have possessed historical interest; but a cursory examination of them did not seem to indicate that this was likely, and the whole has now gone beyond hope of recovery.

Destruction of records

System elaborate.

6. The record system is good, and complete; but it is somewhat more elaborate and expensive than is usually considered necessary in Civil Account offices, where the correspondence is larger, and the returns more numerous. Briefly stated it is this. All letters received or sent are diarized in 20 registers, which are distinct for each officer with whom there is constant correspondence; and there is a miscellaneous register for all others. The letters are kept in annual bundles, receipts and issues separately, for each of these officers; and whenever a question has to be disposed of, the letters required are picked out of these 20 bundles and made up into a case. After the question has been disposed of, the case is broken up, and the letters are restored to their respective bundles, where, during their temporary absence, they are represented by slips showing with what case they have been put up.

Standing cases.

7. Besides these, there are separate bundles of "Standing cases," in which correspondence connected with any important question, or special class of matter, is kept permanently together (receipts and issues in the order of occurrence), its place in the record bundles being represented by what are called "dummies." The Secretariat system of drawing up notes, and a précis of former papers upon all important cases, is largely followed; and these are registered and placed upon record in the same way as "keeps-with" are elsewhere. Most elaborate notes of references to former, later, and other, cases are printed upon the reverse of each letter; and these are always required to be carefully filled in by the Record Department.

(1) The submission of cash accounts and other returns upon due dates, is watched by means of a separate register.

Cost of establishment

8. This system is perhaps better adapted for a Secretariat than for an Account Office. A comparatively large establishment is required to work it; and possibly a simpler and less expensive system would be found equally as useful. The Record Section consists of 28 persons in all, at a cost of Rs. 935 per mensem. Of these, 17 are employed in diarizing, despatching, putting up references, and looking after the records; and 11 in copying, type-writing, and in printing and supplying departmental forms. This staff is numerically stronger than that of most Account Offices engaged upon similar duties; and it does not include the Dufterries and peons employed in the Record Section. (See also note to para. 62).

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II.—Account Audit Section.

Duties.

9. This Section audits the entire receipts, and all expenditure of the Public Works Department, Madras (including Coorg), other than the charges on account of Establishments, which are audited by a separate Section. It receives Cash and Stock accounts, supported by registers of revenue, schedules of expenditure, of miscellaneous advances, deposits and the like, from 35 Executive Engineers. The nature of these accounts has already been described; and no important modifications have since been made. In fact, the only change is, that the charges of the current month are not now detailed on the back of the work vouchers; nor are the vouchers in support of them, attached to the work vouchers as was the practice before. Under the present system, all the charges are detailed in a separate schedule called the List of Accounts and Vouchers.

List of Accounts and Vouchers.

10. In this list, different columns, such as "Contractors' certificates," "Piece-workers' bills," and the like, are provided to shew the different classes of charge in detail of each item, with quotation of the item, number of schedule, and the voucher number. This procedure may, perhaps, be theoretically good; but in practice it is found that the preparation of the list (which extends over 12 pages) takes much time, and I should think involves greater clerical labor in the Divisional offices than formerly. In this office also, the checking of the charges on work vouchers with the vouchers themselves, does not seem to have been facilitated by the change.

(1) This however is merely a personal opinion; and the Examiner does not concur in it.

Audit correctly performed.

11. The accounts mentioned in paragraph 64 have been subjected to the prescribed test audit; and I am of opinion that the audit of this office is correctly applied. The points which seem to call for remark are noticed in the following paragraphs.

Agreement of schedules, &c.

12. The opening Cash balance is checked with the closing balance of the previous month; the various receipts and charges in the Cash accounts are verified with their respective schedules; and the closing balance, with the Cash balance report. In all cases the agreement is indicated simply by a pencil tick mark; but it would be well in future to write the word *Agreed*, which should be initialled by the auditor. The ruling in the Civil Account Code upon this subject is given below:—

"In these, and in all other cases in which it is prescribed that agreement should be effected between different documents, the auditor who makes the agreement should note the fact of agreement upon one or both documents. It is not sufficient merely to tick the entry." (Chapter 45, rule 3 (1).)

Cheques drawn.

13. Credits on account of cheques drawn by Public Works officers, are not supported by any document. They are checked at present with the amounts shewn against Entry No. 4 of the Memo. of treasury balances; but I think they ought to be supported, as is done in the Military Department, by a list of cheques drawn, so that this office may see that the cheques are issued in their numerical sequence.

Return of Rentable Buildings.

14. House rent due is checked by means of monthly returns (in which each building is separately shewn) with the rate fixed by Government. The recoveries appear to be correctly and regularly made, and there are no outstandings of long date. But the Kistna return is incomplete, as it does not shew the buildings occupied by the Anicut Superintendent and his lascars. This was brought to notice by the Examiner in August 1887; but up to date, these buildings have not been shewn in the monthly returns. The reason alleged is, that a revised return has been prepared and is being printed. But pending its completion, I think a manuscript entry should be made in the present form.

Irrigation revenue not checked.

15. It may be stated generally, that for Revenue receipts other than the above, the check rests almost entirely with the Executive Engineer; and that the Examiner, in the majority of cases, accepts whatever amount may be entered in the Cash accounts. This remark applies also to the important head of Irrigation Revenue: it is for the Comptroller-General to determine whether this procedure is sufficient.

Transfers, divisional.

16. All sums paid on account of salary and travelling allowances to officers of one Division by another, are passed through the head of Divisional Transfers. They are finally adjusted in the accounts of the Division on behalf of which they are made, by debit to grant and credit to the former head. This procedure increases the entries in both the accounts, and exaggerates transactions under "Transfers." This is said

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to be done because the present system of Public Works Accounts requires that all charges should appear in the accounts of the Division to which they pertain, so that the payments can be compared with the audited bills. But this comparison could still be made if the payments were included in the bills of, and finally debited in the accounts appertaining to, the Division in which paid, without being treated as Divisional transfers. No register is kept for the agreement of these transfers, but the balance is verified every month with the book balance.

(1) This procedure is followed in respect to the pay and leave allowances of officers of the Mofussil paid in the Presidency Division, *i.e.*, they are treated as final payments of the Presidency Division and included in its monthly bill.

Transfers.

17. The revenue from, and expenditure upon, Irrigation works are shown in the Cash account under the head "Transfers;" and are adjusted in this office under the proper grant heads, by debit or credit to Transfers. This is done because no separate accounts are received for the Irrigation Branch. Charges on account of General Establishment, Tools, and Plant, which are required to be distributed according to certain percentages over several heads, are also similarly shown in the Divisional accounts and adjusted in the books of this office.

Fund and Income tax, &c., deductions.

18. Income tax, Fund subscriptions, and house-rent from departmental officers and establishments are, as a rule, recovered in cash, and remitted to Civil treasuries as miscellaneous receipts of the department. The net amount of salary is paid; but in the Cash Book, the gross amount is shown as an actual *cash* payment, and the recovery as an actual *cash* receipt. This procedure is apparently in accordance with the Public Works Code; but under it more money is drawn from the Civil treasuries than is required for payment, merely in order that it may be remitted again as receipts. In a few cases such recoveries are effected by book adjustments, *i.e.*, by transfer debit to Establishment, and credit *per contra* to Income Tax, &c. This latter course should, I think, be followed in all cases: at present it is limited to payments made in one Division and adjusted through the transfer account, in another.

Schedule of Miscellaneous Advances.

19. Imprests or Permanent Advances with the Executive Engineers and their subordinates are, as stated in previous reports, included in the Cash balance. But when given to other officers, they are charged off to Miscellaneous Advances and included in this schedule, where they appear month after month. In the Civil Department, imprests are taken to the one head "Permanent Advances." Advances of pay to clerks going on privilege leave, and disallowances on audit are also shewn in this schedule. No register or broad-sheet is kept for advances as is done in the Civil Department under rule 26, chapter 47, of the Civil Account Code.

Work vouchers.

20. Work vouchers are received for works costing over Rs. 2,500. They show the whole work done up to date, although perhaps only a portion of it has been paid for: the balance due to the contractor, is entered in the running account known as the "Contractors' Ledger." The current month's expenditure in the work voucher is checked with the entry in the list of vouchers; and I have seen that this is properly done. But the particulars formerly given on reverse of the work voucher, detailing the contractors' certificates or piece-workers' bills, are not now given. This appears, as already stated, to increase somewhat the labor of check in the Examiner's office.

Contractors' Ledger.

21. The check over the Contractors' Ledger appears to be properly exercised. I have in several cases verified the entries in them with the contractors' certificates; and agreement was found. In many Divisions, work is carried out by piece-workers who contract for small portions; but no ledgers are rendered by them. An abstract is submitted, which is said to be sufficient. But advances made to these piece-workers for bricks to be supplied, and the like, are not entered in the abstract. And as they are not shown in any special register, or in the Objection Books, it is to be feared that the recovery of these advances cannot be properly watched in this office.

(1) The Examiner, to whom proof of this report was shown, explains that the advances made, and value of materials issued, to piece-workers are shown in the work vouchers. But in the cases referred to, no work vouchers were received.

Materials issued.

22. This remark applies also to materials issued to piece-workers. Their value is charged to the works upon which expended, recovery being effected by deduction from the piece-workers' bills when submitted. But these transactions are not passed through the abstract; and there is no other agency for watching that the recoveries are correctly made.

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23. The total amount of the Cash Account, and not the amount passed, is recorded in the audit enfacement referred to in paragraph 62, any items included therein which have been objected to, being entered in the audit note or objection statement. In the same way, all vouchers are branded *Passed*, although the major part of the items in them may have been objected to; and nothing is noted in regard to the items retrenched. In the Civil Department, each voucher shows distinctly what portion of it has been admitted, and what objected to.

Objectionable Items.

24. In documents where the Superintending Engineer's authority is quoted, such as in the Workshop accounts, in the Tools and Plant schedule, and the like, the sanction is not verified, as no copy of the authority is received. It is accepted without being checked.

Superintending Engineer's authority.

(1) The Examiner explains that this was changed a few months ago, and that all sanctions of the Superintending Engineer are communicated, and scrutinized at once.

25. Since struck out with reference to explanation given by the Examiner.

Bills paid before check.

26. An abstract of expenditure, and outturn, is received on account of the Bezváda Workshops. It shows—

Workshop account.

(1) Number and name of work.
(2) Outlay from previous month.
(3) Expenditure for current month.
(4) Percentage for general charges.
(5) Value of outturn for the month.

It also shews the deposits received for work to be done for private individuals, and liabilities, payments, and balance at the end of the month. The check is—(1) to compare liabilities of previous month with the return of previous month; (2) to deduct the same from the total of payments and general charges of the month; (3) to compare the result thus obtained with the total sum shewn in the abstract; and (4) to compare the expenditure on materials with the sum shewn under the head of Stock in the schedule of expenditure. No check of any other kind is applied, except to agree the deposits received, with those shown in the schedule of deposits. I have applied the checks detailed above and find them regularly carried out; but it is for the Comptroller-General to determine whether they are sufficient.

Completion reports.

27. Completion reports have been received at various intervals of three months to a year, after date of last expenditure incurred. But this matter has recently been taken up by the Examiner, who submits a statement of lists of works on which there has been no expenditure for three months (and for which completion reports have not been received) to the Executive Engineer for explanation.

Sub-Register of Works.

28. The budget check over expenditure upon works, is conducted by means of the sub-register. In it the monthly expenditure is noted against each separate work, and a progressive total is made each month for check against budget appropriation, and sanctioned estimate. It appears to be correctly posted. But in some cases no appropriations were noted against works for which estimates had been sanctioned, and outlay incurred. In other cases when a lump sum appropriation has been sanctioned for several works, no distribution has been made to each work concerned, nor have steps been taken to bring the total expenditure together for all such works against the appropriation made. This remark is not, however, a general one, but applies only to certain Divisions.

(1) It is only right to add that, as a rule, the abstract on the back of the schedule of expenditure, gives a comparison of expenditure with grants under Major and Minor Works, and Repairs.

III.—Budget and Booking Section.

[This Section is sub-divided into two branches. It consists of 2 accountants and 14 clerks at a total present cost of Rs. 1,194 per mensem. Of these, 2 clerks are employed in (*a*) the Budget Branch, and the remainder in (*b*) the Booking or Compilation Branch, which includes the maintenance of registers on account of (*c*) Suspense Balances.]

(a) *Budget Branch.*

Duties.

29. This branch has nothing to do with the annual budget estimates. They are prepared in the Public Works Secretariat. Its only functions are (1) to keep registers showing the state of the budget grant during each month of the year, and (2) to ask the Accountant-General for letters of credit, after checking the figures shown in the applications received from Executive Engineers, so far as they represent the grants, and the changes made therein. The outlay is checked in the Booking Section.

Application for credits.

30. The form of applications for credits is appended. It gives a vast deal of information, the preparation of which involves much time and scriptory labor in the Executive Office. As the whole of such information is already on record in this office, the details furnished are not really required to regulate the issue of credits; and the only effect is to increase work, as each item in the form must be checked and ticked off. The Government is anxious to reduce the clerical duties of the Engineer establishment; and a Committee, of which Mr. R. G. Macdonald is the President, is now engaged in considering how this can best be done. There are probably few forms that give so much trouble as that under notice; its advantages are quite incommensurate with the expense and labor caused; and I would venture to recommend its abolition, and the introduction of a simpler form, if this has not already been suggested by the Committee. The present form is prescribed in the Code, is used over all India, and the change proposed will affect a large area.

Numerous Registers kept up.

31. In paragraphs 17 to 22 of the last report, the budget and subsidiary registers, with their objects and uses, were described; and it was pointed out that no less than 180 registers were maintained, for the sole purpose of showing the state of the budget grant at any given period. The Examiner, in his reply to the Accountant-General, said that "this statement was somewhat appalling, and that he only admitted the keeping up of 8 registers." As a matter of fact, my original statement is correct. It is true that only 8 volumes are kept; but these contain 180 distinct registers, in each of which for the services previously mentioned and on account of each district separately, the state of the budget grant at the beginning of the month, the transfers and appropriations during the month, and the balances at the end of the month, are worked out. These transfers are constantly being made from one district to another, from one service to another, from one head to another, and from all these to Reserve, and *vice versâ*.

Details elaborate.

32. This procedure is apparently in accordance with the provisions of the Public Works Code. But whether such elaboration of detail is really necessary in the interests of the State, is quite another question. No special registers to watch the progress of the budget grant are maintained in the Civil, Military, Postal, or Telegraph Account Departments; and probably Mr. Macdonald's Committee will determine whether a less laborious procedure than the present may not with advantage be introduced into the Public Works Department. The Comptroller-General, in reviewing this matter, said that "such elaboration of work seems unnecessary;" but no change has been made.

Registers neatly kept.

33. It only remains to say that the above registers are neatly and carefully written up and posted. But the entries are not ticked or initialled by any one; no one sees the registers (except when they are wanted for reference) beyond the clerk who posted them; and they are admittedly not re-checked. The check is, however, said to be automatic, inasmuch as a separate register is kept for the whole Presidency; and its resulting totals are agreed with the sum of all the subsidiary registers, the totals of which are carried into an abstract for the purpose of verification. I have seen that this is done; but even with such proof, there is no evidence that all sanctioned grants, transfers, and appropriations have been posted. It only proves that all entries made in the Presidency register have been made also in its auxiliary registers; but not that all entries that should have been made, have actually been made.

(1) The Examiner explains that copies of the Appropriation return are sent to the Local Government, and to the Accountant-General, Public Works Department; and that any mistakes must therefore be detected.

Rushing expenditure.

34. In paragraph 23 of the last report, it was remarked that the accounts disclosed that money was spent in March, not because it was necessary in the interests of the State, but because the grant would lapse if it were not so spent. The Government of India, Public Works Department, invited the attention of the Local Government to this

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matter, and at the same time forwarded an extract (paras. 10 to 14) from my report upon the Rangoon Office, in which it was suggested that each Executive Engineer should be required to telegraph to the Examiner on the 31st March his cash balance upon that date and total expenditure in that month, with the number of last cheque drawn. It was remarked—

"that Mr. Byrne's suggestion would cause the Cash Book to be closed at the proper date; but it was left to the discretion of the Madras Government to take any action thought proper."

Examiner's proposals.

35. The Examiner, to whom the question was referred for report, did not concur in this suggestion. He made various alternative proposals which were adopted by the Local Government. But it is to be feared that they have not had the effect of stopping this rush of expenditure at the end of the year, which, for many reasons, is considered so objectionable. This will be obvious from the following facts. The total sum drawn from Civil treasuries by Public Works cheques in March 1888, was Rs. 11,22,715, which is more than double the charge in April following, Rs. 5,41,782. The total cheques outstanding on the 31st March 1888 amounted to Rs. 5,17,048; and almost the entire sum was drawn upon cheques which were issued on the closing days of that month. The Cash balance statements were received, some of them as late as the 19th, and the majority of them on the 15th of April. These late receipts afford facilities for the ante-dating of cheques; and this is one of the main objections to be met. But the whole matter is being carefully threshed out by the Examiner; and doubtless the coming year will shew better results.

(1) The Examiner says that "the late receipt of Cash balance statements is almost entirely due to the fact that Treasury officers will not send their balance certificates punctually to Executive Engineers, especially at the end of the year." He should address the Accountant-General, Madras, upon the subject, sending him a list of the defaulters.

Salaries of work establishment.

36. In the meantime, it should be mentioned that the salaries for the month of March, of establishments the cost of which is charged to Works, are drawn and paid upon the 31st of that month. This is irregular, as the salary is not due for payment until the first of the following month. The procedure is probably followed in order to prevent the lapse of the budget grant; but it does not seem to be less irregular on that account.

(b) *Compilation or Booking.*

Process of Compilation.

37. The process of compiling the monthly accounts is the same as that mentioned in my last report, *i.e.*, by means of the Divisional registers and the Provincial abstract. They resemble respectively the classified abstracts, and the detail books of the Civil Department. From the Provincial abstract the monthly account current is prepared for submission to the Accountant-General of the Public Works Department with the prescribed schedules. I have traced the figures from some of the accounts mentioned in para. 64 into the Divisional registers, and from them into the Provincial abstract; and the collated figures of the latter have been also followed into the monthly account current. In all cases the postings were found correct. The printed annual Finance and Revenue accounts were checked with the Provincial abstract; and no discrepancies were found. It is noticed, however, that the accounts are sometimes booked before audit.

Provincial Abstract.

38. In the Provincial abstract, the heads of account run down the page, and the names of the several Divisions across the top. Owing to the large number of the Divisions in the Presidency, all of them cannot, of course, be included in one open sheet. They are therefore shewn in three different places of the abstract, the heads of account being necessarily repeated. But this can easily be avoided and the form further simplified, by inserting a folded fly-sheet. At present, 12 printed sheets are required monthly for the postings of the charges alone; but by the suggested plan, only 4 sheets with fly-leaves would be necessary.

Adjustment Books.

39. The Adjustment Book, or the register of transfer entries, is not totalled under the debit and credit columns, nor does the information given in the column "Particulars of each transaction, &c.," sufficiently explain the object of the entries in all cases. In some instances, the only particulars given are "Railways," "Miscellaneous," and the like. The totals of the several entries under each head are entered in the Examiner's Account, which corresponds with the transfer abstract of the Civil

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Department. But no record is kept to show the details working up to these totals; and neither the Adjustment Book nor the Account is signed by the Examiner. Writes-back of debits or credits are shewn with a *minus* sign on the Dr. or Cr. side of the Adjustment Book, as under the rules of this department, no entry should be made on the Cr. side of an expenditure head, or on the Dr. side of a receipt head. This is the exact reverse of the procedure laid down in the Civil Account Code; and I do not think it is taking a partial view of the case, to say that the latter is more correct and business-like.

(*c*) *Debt Head Balances.*

Balances detailed.

40. The Suspense or Debt Head balances at the close of the year 1887-88 are stated below:—

	Rs.
(1) Stock purchases and sales	1,532
(2) Stock	4,55,381
(3) Advances to contractors	184
(4) Balances due to contractors	1,44,574
(5) Deposits, Ordinary	57,926
(6) Do. Contributions	20,069
(7) Do. Extraordinary	80,393
(8) Miscellaneous Advances	35,665

Stock purchases and sales.

41. No. (1) shews the net result of the transactions of the year on account of stock sold to, and purchased from, contractors. The unrealized sum relating to the former at the end of the year was Rs. 2,360; and the amount not paid to the latter was Rs. 3,892. The difference is the Cr. balance above mentioned; and of the items outstanding on both sides of the account, three only are over Rs. 500.

Stock.

42. No. 2 represents the value of materials held at debit of the head "Stock" as shewn on the books. It agrees, except in the case of the Public Works Stores Division, which submits no half-yearly returns, with the separate registers furnished by Divisional officers on this account. The Stock ledgers of the Stores Division were verified by an Accountant sent from this office. The balance of Rs. 4,55,381 is under the sanctioned limit of reserve stock authorized for the Presidency, which is Rs. 4,71,650. In addition to the above, the value of materials charged to Works, but remaining at site unexpended at the end of the year, amounted to Rs. 6,30,658. The greater portion was counted and verified.

Nos. (3) and (4) are self-explanatory, and call for no remark.

Deposits, Ordinary.

43. The balance under (5) includes items which, under the Civil Account Code, are prohibited from being credited to Deposits. Amounts realized by sale of boxes and other articles are taken first to this head, and subsequently to the service head concerned, by debit to the former. Value of stock sold to private parties was (it is admitted) erroneously credited to this head by the Executive Engineer; and a similar adjustment was made by this office. Sums due to contractors and others for work done, are drawn from the treasury by cheque and placed in deposit until claimed; but they should not be drawn at all until required for actual disbursement. Income-tax on salary and leave allowances paid in advance, is similarly adjusted.

(1) The Examiner explains in regard to the value of stock, that the mistake referred to was exceptional, as the Executive Engineer did not know the proper head to which the credit should have been taken.

Deposits, Contributions

44. The balance under (6) calls for no remark. It represents amounts deposited by various people for special works; and the greater portion has now been adjusted.

Deposits, Extra-ordinary.

45. The balance under (7) is made up as follows:—

	Rs.
In Savings Banks	60,493
In trust by the Accountant-General, Madras	6,000
In safe custody by Bank of Madras	13,900

These represent amounts deposited by contractors and others as security for various purposes. The items under the first are not checked in the Examiner's office, as they are simply compiled from information furnished by Executive Engineers. But it should be mentioned that when contractors apply to have their deposits transferred to the Savings Banks, their applications for such transfers (which are made on a

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printed form) are not receipt-stamped if the sums exceed Rs. 20. I think this should be done in future, as this is practically a return of the money; and under the Civil Account Code, the receipts granted by depositors when money is returned, are required to be stamped. The items under the second head agree with the returns received from the Accountant-General, Madras, and with the statement published by him in the Gazette. The amounts under the last were printed in the Gazette by the Examiner, and the attention of those concerned was drawn to the notification. These extraordinary deposits are not, of course, borne upon the books of this office.

Miscellaneous advances.

46. The items composing the balance under No. (8) are—

	Rs.
(*a*) Advances to members of the department	10,583
(*b*) Advances to work-people	37
(*c*) Advances to Chief and Superintending Engineers for contingent charges	2,814
(*d*) Deferred adjustments	22,231

Officers of the department when transferred to another district, are entitled under rule to an advance of one month's salary, *plus* amount of travelling allowance, and the balance outstanding under (*a*) is chiefly on this account. It is in course of recovery: such advances are not admissible in the Civil Department. Those made to Chief and Superintending Engineers, correspond with the permanent advances of the Civil Account Code. The balance under (*d*) includes items which are not elsewhere taken to Advances. Many of them are for salary and travelling allowances retrenched on audit: with us, they are charged off to service heads, their recovery being watched through the Objection Books. Sums paid for providing officers with passage by steamer are debited to this head, and adjusted subsequently; but it would be better if such items were charged direct to the proper head in the first instance, as is done in the Civil Department under similar circumstances.

IV.—Establishment Audit Section.

Audit procedure.

47. The procedure of audit in respect to salary, travelling allowance, and contingent charges, is the same as that described in my last report. The audit seems to be applied in accordance with rules; but the following points of minor importance were noticed:—

(1) The Salary Audit register does not provide columns to shew (*a*) sanction of Government, and (*b*) sanctioned pay of each appointment. But all changes and alterations, with the number and date of the Government order, are explained at the end of the register, where space is provided for this purpose.

(2) Income tax and Fund deductions are not recorded in the monthly money columns of the register, but at the end of the register.

(3) No alteration has been made in the audit of personal allowances to peons and messengers. It continues in the same state as pointed out in the last report (*vide* paragraph 50.)

(4) Weekly statements are received showing the increments sanctioned by the Superintending Engineer; but there is no certificate to show that they have been given for approved service. (Copies of the Executive Engineer's recommendation and the Superintending Engineer's sanction are, however, now being received in this office).

Service Register.

48. The Service and Leave registers are neatly and correctly written up, and each entry is reviewed and initialled by the Examiner. The entries are made with reference to Gazette notifications and weekly statements of changes received from each Division through the Chief Engineer; but original certificates of giving over and receiving charge, are not received in this office.

Register of officers lent to Foreign service.

49. This office now keeps its own register of officers lent to Foreign service. It is in manuscript form, but is defective, as it does not shew the gross salary on which the contribution is levied, and the rate of monthly contribution to be recovered. In the absence of these particulars, there is nothing to shew how the Examiner satisfies himself that the amounts recovered are what should be recovered. Further, no comparison is made between the sums due and paid. The register at present is simply a record of the payments made from time to time which are entered from the advices received from the Accountant-General; but no information is furnished as to when the amounts were paid, so as to enable this office to decide whether or not interest is due on amounts unpaid after the prescribed period. The postings made in the register are not proved by means of any broadsheet, nor are they re-checked by anybody.

Verification of services.

50. The services for pension are verified with reference to Salary Audit registers and books of establishment; but no note of verification is made either in the salary registers or books of establishment. Inferior service rendered prior to 1881 (the date from which books of establishment have been received), and in some cases after that date, this office is unable to verify, owing to the omission of names in the Salary Audit register. The services for these periods are taken as verified on the strength of the applicant's statement in writing, statements of two contemporary servants, and on the opinion of the head of the office that the service claimed has been established, and should be admitted. Services in some cases are stated as verified by the Divisional office, and are accepted by this office as proved. I have checked in several cases the calculations of average emoluments, and found them to be correct.

Establishment books.

51. The entries in the establishment books appear to be checked; but in some cases corrections are made in pencil. This should, however, be done in ink, after reference to the Divisional office concerned. New orders and names are not marked "Verified" or "Certificate inspected" in red ink, as the case may be, but are simply ticked off. They are said to be sent up to the Examiner for review after they have been checked.

Travelling Allowance register.

52. The postings in the Travelling Allowance register have been verified by me, and no discrepancy was noticed. The Journals were reviewed, and found to be generally in accordance with the rules; but the travelling allowance bills do not give the rates of pay to facilitate the check of the allowances for different persons. The audit of charges for mileage is left in the hands of controlling officers.

Contingent register.

53. The Contingent register is in the same form as that described in the last report, and the postings are similarly recorded. No budget grants are noted, but this check is carried out in a separate register.

(1) Charges for pay of sweepers from 1 to 5 rupees per mensem, and for water-carriers at Rs. 4 per mensem, are paid in different Divisions and passed by this office as contingent charges, although it is an establishment charge requiring specific sanction.

(2) Charges for gum, scarlet ink, and ink erasers, continue to be passed as contingent charges; but these articles are obtainable from the Superintendent, Government Stationery.

(3) Salaries of Press establishment are treated as "Contingencies," sub-head "Printing;" but in the Civil Department, such charges are debited to Establishments.

Examiner's office bills.

54. I have audited the salary, travelling allowance, and contingent bills of this office for the months of November and December 1887 and January 1888 (the Journals of travelling allowances being also examined for the same period), as required by the Civil Account Code. No improper or unusual charges were incurred; but some remarks respecting them are noted below:—

(1) The Examiner's pay, which is included in the office establishment bill, is not audited by any higher authority as is done in the Civil Department; but any alteration in his salary is reported to the Accountant-General, Public Works Department, for information.

(2) In the leave statements prepared, the leave allowance rate per month is not noted, nor are the entries in column "Amount for days of actual absence during the current month" filled up. In two cases, the names of acting incumbents were omitted to be shown.

(3) In the Journals of the Deputy Examiner, the object of journey is not stated.

(4) Charges for a waterman at Rs. 3, and water Brahmin at Re. 1 per mensem, are regularly passed as contingent charges.

(5) Munshi allowance, for passing examination in Hindustani, of Rs. 360, has been charged to Contingencies.

(6) For increments granted, no certificate is attached to the bill.

V.—Account Current Section.

Inward Exchange Accounts.

55. The mode of adjusting the transactions in the Inward Exchange Accounts is the same as before, *i.e.*, through the head "Divisional Transfers." The changes that have taken place since the last inspection are stated below.

Adjustment Register.

56. The form of the Adjustment register has been revised, and the column "Month of adjustment," which was provided in the old form but never filled up, has been omitted from the revised one. As the note of adjustment is not made in the schedules of debits and credits adjustable by this office, there is no record to show at a glance when any particular item has been finally adjusted. A separate register is

kept to work out the differences at the end of each month, wherein the outstandings only are detailed, and their subsequent adjustments noted. This register has been checked by me and found to be correctly kept.

Compensation Bills.

57. The audit over the bills for compensation for lands taken up for Public Works purposes was, up to the end of 1887-88, as incomplete as it had been at the time of the last inspection. From the beginning of the current year, the rules for the payment of such compensation as laid down in annexure to Chapter 6 of the Civil Account Code have been introduced; and the audit seems to be conducted generally in accordance with those rules. It is noticed, however, that column 8 of the Award Statements, Nos. 1 and 4 (Coimbatore), was not filled up, although the payments appear to have been made in April and May 1888 respectively. The former—viz., No. 1—was for Rs. 195-9-6 on account of interest at 6 per cent. on a certain compensation of Rs. 1,595. But the circumstance under which interest was awarded, was not mentioned in the statement, nor was it enquired into. It is explained that, under paragraph 12 of the rules quoted above, this office is not supposed to challenge any payment made upon award statements. Bills for other charges in connection with land compensation, such as temporary establishments, travelling allowances and contingent charges, are not audited by this office in any way. They are supposed to be finally audited in the Civil Department.

(1) The auditor explains, with reference to this point, that he keeps an unofficial note-book in which all sanctions to temporary establishments are recorded; and that he compares the bills with the note-book. But nothing is placed on record to indicate that any audit has been applied.

Progress Register.

58. The elaborate form of the old Progress register has been discontinued, and the form given in the Civil Account Code introduced. The postings, which are now made in lump sums, and not in detail as before, appear to be correctly made.

Remittance Register.

59. No remittance register was maintained up to the end of 1887-88. But from April 1888, a register has been kept for the check of remittances in the form given in the Accountant-General, Public Works Department, circular No. 12 of 1887. The register is posted up to date.

Objection Statements.

60. No Objection Book, nor adjustment register, is maintained. The objections are watched by means of the objection statements which are kept in bundles with the accounts current. The work seems to be satisfactorily carried out.

General Remarks.

Government House furniture.

61. In paragraphs 12 and 13 of the last report, it was shown that the furniture of the three Government Houses in this Presidency was not borne upon the "Tools and Plant returns," while that of the Government House in Calcutta was. It was also shown that the grant for furniture charges in the Public Works Department budget, was debited with expenditure which in other Presidencies was adjusted in the Civil Department against the fixed annual allowance on account of household expenses. The Government of India, with reference to the above, forwarded to this Government the rules drawn up for the supply, repair, and custody of furniture for viceregal residences, and desired that, for the sake of uniformity, the same classification and procedure should be observed in connection with the residences of His Excellency the Governor. The rules in question have been adopted; and as they are now in full operation, the two points to which exception was taken, have been set right.

Review of audit.

62. In the Civil Account Department, each officer is required to take a personal share in the account work of the Section over which he presides. He must pass all bills of a certain class, like gazetted officers' bills; and a percentage of others, like pensioners' bills. This involves, not only the signing of the bills, but also of the audit registers into which they are posted and of the subsidiary registers maintained, as scale, service, last pay certificate, and other registers. He must pass and initial all cash accounts received, in token that the classification of receipts is correct; and do the same with respect to the classified abstracts into which they are posted. He must review the objection books and adjustment registers; sign the monthly transfer abstracts and ledgers; and pass the important transfer, and all the journal, entries.

It will be seen, therefore, that his account and audit duties constitute the chief duties of a gazetted officer. But here they are comparatively of secondary importance, correspondence being his main duty. The establishment bills and audit registers, including leave and service registers, are passed and initialled by a gazetted officer; and an enfacement is made upon each cash account stating the amount admitted, which also is signed by him. But he does not see the registers, books, bills or vouchers relating to the Divisional Accounts; there is no review of audit of them in the sense of chapter 34, rule 7, of the Civil Account Code; and no officer examines any charge connected therewith, unless it is objected to by the auditing clerk, and is sent up for orders.

Inspection.

(1) In 1887-88, the letters received in this office were 23,000; the letters despatched were 9,250; and many of the latter covered several pages. These figures would seem to indicate that the correspondence is abnormally heavy.

63. The Divisional offices were carefully and fully inspected during the year under review, and a system of "test audit" has recently been introduced. All the inspections were made by the Deputy Examiner; his reports were printed and submitted to the Local Government, accompanied by a careful review (also printed) of the points requiring notice by the Examiner; suitable orders were passed thereon; and the whole of these papers were sent to the officers concerned. Further, an abstract of the inspection reports is forwarded half-yearly to the Accountant-General of the Public Works Department. I find that 28 offices were inspected in 1887-88, and 2 others in April following. The examination of the smaller offices occupied from 3 to 4 days, and the larger from 6 to 7 days.

Accounts audited.

64. The following accounts have been re-audited for the purposes of the present report, and others have been reviewed without being re-audited:—

Bellary, for March.
Kistna, Eastern Division, for March.
Madura, for December 1887.
Vizagapatam, for February 1887.

Judging from the test audit applied to these accounts, and to the books and registers into which they are posted, I am of opinion that the check of the Examiner is in accordance with the rules of the department; and that the accounts for 1887-88 submitted to the Accountant-General, Public Works Department, shew truly and correctly the receipts and charges of the Madras Presidency.

EXAMINER'S OFFICE,
PUBLIC WORKS DEPARTMENT,
MADRAS, *4th February* 1889.

E. SIMPSON BYRNE,
Deputy Comptroller and Auditor General.

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Audit and Inspection of the Office of the Examiner of Public Works Accounts, Madras, by Mr. Byrne.

Report No. 70, dated 4th February 1889.

1. *Record Section.*—The remarks in paragraph 8, regarding the elaborate system prevailing in this section and the expensive establishment entertained, require consideration.

2. *Account Audit Section.*—It would seem from paragraph 13 that the Examiner does not audit the cheques paid against the cheques issued, and if this is the case the defect should be remedied at once. Paragraph 15 requires special attention with a view of devising some control over the revenue collections, which appear now to be entirely in the hands of the collecting officers. The checks applied to the accounts of the Bezváda workshops, as described in paragraph 26, are not sufficient, as they do not provide for testing rates and ascertaining generally whether the workshops are economically managed. The other points requiring special notice in this section are paragraphs 12, 14, 16, 19 and 21 to 23.

3. *Budget Branch.*—The form in which application for credits is now made, as noticed in paragraph 30, has probably been considered by Mr. Macdonald's Committee, and, if not, it should now be examined by the Accountant General, Public Works Department. The Accountant General should also investigate the allegations contained in paragraphs 31 to 33, where Mr. Byrne again states that the Examiner keeps 180 registers for checking budget grants. I regret to find from paragraphs 34 and 35 that the practice of rushing expenditure at the end of the official year still prevails in Madras, and I shall be obliged if the Accountant General will be good enough to say what steps he proposes to take in order to stop it. The irregularity mentioned in paragraph 36 should be corrected.

4. *Compilation or Booking.*—It is stated in paragraph 37 "that the accounts are sometimes booked before audit," and if this means that accounts are closed and rendered before the audit is finished, then the procedure is wrong and should be rectified. I would also draw special attention to paragraph 39.

5. *Debt Head Balances.*—Money should not be drawn from the treasury and placed in deposit pending payment (paragraph 43). The Examiner should ascertain from the Board of Revenue, Madras, whether applications for the transfer of a deposit to the Savings Bank should be stamped (paragraph 45). The head "Miscellaneous Advances" should not include items which are not strictly advances (paragraph 46).

6. *Establishment Audit.*—The check upon officers lent to Foreign service is incomplete and needs prompt attention (parapragh 49), and services for pension are not scrutinised as closely as is necessary (paragraph 50). Paragraphs 47, 51, 53 and 54 also require attention.

49

7. *Account Current Section.*—I understand from paragraph 57 that since 1st April 1888 bills for compensation for lands taken up for public works are audited generally in accordance with the annexure to chapter 6 of the Civil Account Code, but in certain cases column 8 of the award statement was not filled up because Rule 12 of the annexure does not require it. This is true, but Rule 13 requires the Examiner to do this and it should not be omitted. It is stated that bills for temporary establishments, &c., are not audited by the Examiner, as they are supposed to be finally audited in the Civil Department. The Examiner should ascertain from the Accountant General, Madras, whether the bills are so audited in his office, as there should be no doubts in a matter of this kind. It is also said that the audit up to the end of 1887-88 is "as incomplete as it had been at the time of the last inspection." This is unsatisfactory, and although it is difficult to audit bills so much in arrears, still the Examiner should satisfy himself that as regards the last ten years at least, the amounts paid have not exceeded the amounts awarded.

8. *General Remarks.*—According to paragraph 62, the detailed audit and account work is left very much in the hands of subordinates. The Examiner and his officers should exercise a closer supervision.

E. GAY,
Comptroller and Auditor General.

THE TREASURY;
5th April 1889.

Government of India Central Printing Office.—No. 67 C. G.—6-4-89.—32

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All communications should be addressed to the Secretary.

(1)

No. 151 A.G.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

2369

ACCOUNT.
General

To
The Secretary
to the Government of Madras,
Public Works Department.

Simla the 26th July, 1889

Sir,

I am directed to forward for the information of the Government of Madras a copy of a report of an inspection by Mr. E. S. B[illegible] Deputy Auditor General of the [illegible] Examiner of Public Works Accounts Madras.—

The Accountant General Public Works Department has addressed the Examiner on all points requiring action.—

accompanying

I have the honour to be,
Sir,
Your most obedient servant
A. G. Beebie / [illegible]

gular on that account, and [illegible]
ant General remarks "The practice
of paying work establish[illegible] their

[C. No. 8.]

2369

GOVT. OF MADRAS. } 1889. { P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 19th August 1889.

OFFICE NOTE No. 1196.

To

W.

With reference to the subjoined extract, para 36 from the Deputy - Auditor General's report on his inspection of my office, and the remarks made by the Accountant General P.W.D. in his leter No.657 G. dated 18th. July 1889 thereon, I beg that government may be moved to issue such orders as may be necessary to stop the practice objected to. The extract is as follows. " In the meantime, it should be mentioned that the salaries for the month of March, of establishments the cost of which is charged to works, are drawn and paid upon the 31st. of that month. This is irregular, as the salary is not due for payment until the first of the following month. The procedure is probably followed in order to prevent the lapse of the budget grant; but it does not seem to be less irregular on that account", and the Accountant General's remarks "The practice of paying [illegible] establi[illegible] their

KEEP WITH Genl. No.

dated 188 .

salaries for March on the 3Ist. of that month is unusual and should be discouraged".

C.

Fo. B No. 2188 W d/ 12-8-89

(4)

Genl Estab

No. 2369 W d/ 28th August 1889
R/ 20.8.89

A Communicate to Supdg Engineers who will take steps to stop the irregular practice referred to

Iss. 24 Augt.

WCB 21.8.89

23.8.89

To Supdg Engineers
Cal. Prod.
Ch. Engr for
Irr. Br. W.

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6-3-24 B.III ✓

Govt of 18 Madras

PUBLIC WORKS

21/8

Encl

28 Aug 89 2369W

~~Fabrication of Work~~

Establishment

Office note from the Exr, Mr auk. desiring that orders may be passed for stopping the practice of making payments of salaries to — on the 31st of the month instead of the first of the following month, circd to S. Engrs

210/12