

- (1) பக்கங்களின் எண்ணிக்கை 20
 (2) புதுக்கித் திருப்பிய நாள் 1991
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 10-7

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

பொதுமன்றத் துறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	<u>834 W</u>	அச்சகம் பலவகை
நாள் :	<u>27-3-1893</u>	<u>105</u>

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

834

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper:—

Extract (paras. 1, 2, 3, 4, 5, 6, 7, 12, 13, 14, 15, 16, 17, 18, 19, 31, 32, 33, 34, 48 and 49) from report of an inspection of the accounts of the West Coast division by I. S. Sherlock-Hubbard, Esq., Examiner of Public Works Accounts, from the 19th to 21st December 1892, dated 22nd January 1893.

1. *Date of last inspection.*—10th to 12th November 1891.
2. *By whom last inspected.*—Mr. M. H. Gaynor, Officiating Deputy Examiner, Public Works Accounts.
3. *Orders of Government on last inspection report.*—G.O., No. 30 W., dated 4th January 1892, and G.O., No. 770 W., dated 9th March 1892.
4. *Divisional Officer.*—Mr. A. Joyce, Executive Engineer, 2nd grade, continues in charge of the division.
5. *Divisional Accountant.*—M. R. Ry. Bhagianadha Pillay, Accountant, new 6th grade, is still in charge of the accounts.
6. *Constitution of the division.*—

Sub-Division.	Name of Sub-Divisional officer.	Rank and grade.	Imprest.	Remarks.
			rs.	
Calicut	Mr. W. C. Baker ..	Assistant Engineer, 1st grade (Honorary).	..	} Is a disburser.
	Sub-Conductor T. B. Smith.	Sub-Engineer, 3rd grade (temporary)	..	
Cannanore	Mr. A. B. Colkers ..	Temporary Overseer ..	500	
	Mr. S. B. dekbello ..	Overseer, 1st grade ..	500	
South Canara.	Mr. A. E. C. Vaz ..	Supervisor, 2nd grade ..	..	Is a disburser.

7. The accounts test-audited were those for August 1892, to which the remarks in this report refer except where otherwise stated.

12. *Nominal muster rolls* do not bear the initials of the clerk (not now in the office) who is said to have checked them, and the Accountant was unable to state definitely whether they had been subjected to any check or not.

13. Delays in payment were numerous in the Cannanore sub-division as evidenced by the following statement:—

	Voucher No.	Period of work.	Date of payment.	Amount.
				RS. A. P.
Nominal muster rolls.	1	11th to 20th June 1892	31st July 1892	78 0 0
	2	21st to 30th "	31st "	87 12 0
	3	1st to 10th July "	31st "	78 0 0
	5	11th to 20th June "	2nd Aug. "	28 2 0
	6	21st to 30th "	2nd "	31 4 0
	7	1st to 10th July "	2nd "	26 4 0
	10	21st to 31st May "	2nd "	39 8 6
	11	1st to 10th June "	2nd "	41 9 0
	12	11th to 20th "	2nd "	29 11 0
	13	21st to 30th "	2nd "	31 1 6
	14	1st to 10th July "	2nd "	11 4 0
	17	1st to 10th "	3rd "	25 15 0
	20	21st to 30th June "	1st "	36 0 0
	21	1st to 10th July "	1st "	32 0 0
	25	21st to 30th June "	12th "	32 0 0
	26	1st to 10th July "	12th "	34 12 0
	32	21st to 30th June "	19th July "	33 12 0
	33	1st to 10th July "	19th "	30 0 0
	34	21st to 30th June "	22nd "	46 6 0
	35	1st to 10th July "	22nd "	36 15 0
	37	21st to 30th June "	23rd "	14 10 0
	38	1st to 10th July "	23rd "	10 7 0

14. Apart from the hardship to the men concerned in being kept waiting for their wage, want of promptitude necessitates a record of arrears and thus adds to the trouble of accounting, while in cases in which men have changed their domicile it is often difficult to ascertain their whereabouts and the balances due to them are borne on the books from month to month.

15. Prompt payment to *piece-workers* is equally important and running accounts with them should be avoided. Where this is not possible the forms for making payments to contractors should be used. One man M. Shangaram, who was employed partly as a piece-worker and partly as a supplier of metal on the Calicut-Vayitri road, has just commenced proceedings against the Executive Engineer for the recovery of no less a sum than Rs. 5,728. The amount admitted is only Rs. 165.

16. *Contract accounts*.—All payments are, as a rule, made by Sub-Divisional officers, final bills, however, being first checked by the Divisional office, and all payments appear generally to be made soon after date of measurement, but early steps appear called for in reference to the following unpaid balances:—

Name of contractor and work.	Month since which outstanding.	Amount.
		RS. A. P.
M. Narayana Nair.		
Repairs to Marine office, Beypore	June 1892	6 11 7
Annual repairs to Court buildings, Calicut	July "	19 11 7
M. G. D. Lemas.		
Constructing sheds for 12 bullocks and 10 mules at Malapuram	Jan. "	273 4 11
Constructing magazine for special Police force, Malapuram	Mar. "	13 11 7
Annual repairs to Post office, Malapuram	July "	10 5 10
Do. to store-shed do.	" "	5 1 2
Special repairs to military buildings at Malapuram	" "	6 6 9

Name of contractor and work.	Month since which outstanding.	Amount.
		RS. A. P.
O. Omercooly.		
Annual repairs to Sub-Collector's bungalow, Tellicherry	Mar. 1892	18 5 1
Constructing a Sub-Registrar's office at Nadurapur	May "	346 6 4
Sinking a well in the compound of the Tellicherry Taluk office	" "	82 10 1
Annual repairs to Post office at Cannanore	Aug. "	23 9 11
Do. to Sub-Divisional office at Cannanore	Sept. "	9 12 3

Mr. J. C. Sandrode.

Masonry pillar and barbed wire railing for fixing Symonds' rain gauge in stations in South Canara	Mar. "	11 8 0
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Mr. Lingai Receanis.

Annual repairs to Head Assistant Collector's residence, Kundapur	Jan 1891	60 2 5
Annual repairs to Head Assistant Collector's residence, Kundapur	Mar. 1892	31 3 6

V. Latchmana Mudaliyar.

Constructing a District Munsif's Court at Chowghat	Dec. 1891	105 13 8
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Messrs. D. Maneckje and Co.

Constructing a bakery at West Hill, Calicut	May 1887	40 6 11
Do. a slaughter-house	do. "	65 5 5
Do. a do.	Nov. 1890	361 15 4
Do. a bakery	do. "	488 3 0

17. Payment of the last four items, which have been due since May 1887 and November 1890 respectively, was said to have been withheld pending settlement of some question as to the value of certain material taken over by the contractors; but considering that both the works were completed in August 1891, there appears to have been ample time for the settlement of the question.

18. An inquiry on the subject was addressed to the Sub-Divisional officer, Calicut, on the 10th January 1891, but the matter appears to have been lost sight of in the Divisional office since 4th March 1891. This could not have occurred if a proper watch had been exercised over the submission of completion reports and if the contractor's ledger had been scrutinized every month (see next paragraph).

19. The *contractor's ledger* shows no sign of having ever been scrutinized by the Accountant, and he appeared to be in ignorance of the irregular manner in which it has been kept. From the fact that entries in it are not made in chronological order, it is evident that the book is not posted as each transaction occurs or becomes known to the Divisional office, and unless this is done the ledger is valueless for the purpose for which it is intended.

31. In examining the *Register of Works* the following two cases were noticed in which the estimate amount had been greatly exceeded:—

	Estimate.	Actuals.	Excess.
	RS.	RS.	RS.
A. Estimate No. 68 of 1891-92—Constructing skew-bridge No. 497 on the road between Vayitri and Gúdalúr	680	1,228	548
B. Estimate No. 67 of 1891-92—Constructing skew-bridge No. 494 on the road between Vayitri and Gúdalúr	540	1,058	518

The items under which the excesses occurred were the following:—

	Estimate.	Actuals.	Excess.
	RS.	RS.	RS.
A.			
Cost of girders from Bombay	80	488	400
Cut-stone work	14	37	23
Rough-stone in mortar		59	59
Guard-stones		28	28
B.			
Cost of girders from Bombay	56	488	432
Cut-stone work	14	35	23
Rough-stone work		57	57
Guard-stones		28	28

32. In recording the expenditure on one estimate for a work (improvements to Vayitri-Gudalur road) no less than 112 columns were used in the register of works; but it is submitted that such expenditure should be recorded in the work abstracts, and the register of works, only under the following heads:—

- (i) Earthwork and formation of road.
- (ii) Metalling.
- (iii) Bridges and culverts under the 100 feet water-way.
- (iv) Do. over 100 feet water-way.
- (v) Inspection houses and other buildings.
- (vi) Accommodation of travellers.
- (vii) Wells.
- (viii) Plantations or road side avenues.
- (ix) Milestones and miscellaneous.

33. These are the only details required by the Public Works Department Code (appendix VI, page 28) for the record of outlay on new works, while for repairs the only sub-heads necessary are—

- (i) Collection of metalling.
- (ii) Consolidation of metalling.
- (iii) Ordinary maintenance including Nokur coolie establishment, spreading of metal for petty repairs and repairs of earthen sides.
- (iv) Repairs to bridges and drains.
- (v) Do. to buildings.
- (vi) Tending plantations.

34. The adoption of this classification will greatly reduce clerical work in Divisional offices in connection with the accounting of such expenditure, and if the proposal meets with the approval of Government, I beg that orders upon it may be communicated to all divisions in which such outlay is incurred.

48. *Records.*—Early destruction of old records in accordance with Code chapter VI, para 40, is very desirable, and the records to be preserved should be indexed and methodically arranged.

49. *Accounts staff.*—The Accountant is at present assisted by the following men:—

D. Narsinga Rau Rs. 30—2—40,
Mr. Calmiano Rs. 20—2—30,
C. Venkata Row (Storekeeper) Rs. 25,

but considering that all payments are made by Sub-Divisional officers and that the accounts work of the division is comparatively light, there would, in my opinion, be no need for the clerk on Rs. 20—2—30 if the Accountant did his full share of work and exercised a more effective supervision over the work of his subordinates. This clerk might with advantage be transferred to the heaviest worked Sub-Divisional office; but in this connection it should be observed that the accounts staff should not be made to do any copying work.

No. 77 A.

Submitted to the Secretary to Government, Public Works Department, for favour of orders.

MADRAS, 3rd March 1893. (Signed) I. S. SHERLOCK-HUBBARD,
Examiner, Public Works Accounts, Madras.

ORDER—dated 27th March 1893, No. 834 W., Public Works.

Communicated to the Superintending Engineer, IV Circle, for the information and guidance of the Executive Engineer, West Coast division, whose attention should be drawn to the remarks and suggestions in paras. 12, 19, 48 and 49. The matter noticed in para. 19 is unsatisfactory.

2. With reference to paras. 13 to 18, attention is drawn to G.O., No. 151 W., dated 21st January 1893. The Superintending Engineer will report three months after the receipt of this order which of the unpaid balances mentioned in para. 16 still remain unadjusted and the reasons for the delay in each case.

3. The Superintending Engineer will submit an explanation with respect to the excesses over estimate reported in para. 31.

4. The classification suggested in paras. 32 and 33 is approved and will be adopted in all divisions in which road work is in progress.

(True Extract.)

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

To the Superintending Engineer, IV Circle.
" other Superintending Engineers.
" the Examiner, Public Works Accounts.
" the Consulting Architect to Government.

Exd. C. A. Munisawmy.
Spare Copies

GENERAL.
ACCOUNT.

Gobt. of {1893} Madras.
PUBLIC WORKS.

Dated March, 27th.

Recd.

Encl.

G.O., 27th Mar. 1893, No. 834 W.

MARCH.

Inspection Report

Orders on the — of the accounts of the
West Coast division by the Examiner, Pub-
lic Works Accounts.

6
834
CIRCULAR No. 3 of 1893.

From

I. S. SHERLOCK-HUBBARD, Esq.,
EXAMINER, P. W. ACCOUNTS, MADRAS,

To

ALL EXECUTIVE ENGINEERS.

Madras, 1st March 1893.

CONTRACTORS' LEDGER.

SIR,

Inspection of the accounts of certain Divisional offices having shown that sufficient attention is not paid to the Contractors' ledger, the following instructions are issued for general guidance.

2. The first point requiring attention is that every transaction should be posted in *chronological order*; and this involves the posting of each transaction either as it occurs, or as soon as it becomes known to the Divisional office. In one office this essential was systematically disregarded: the ledger was consequently useless as a record of the state of a contractor's account on any particular date, while the risk of over-payments was considerable.

3. The transactions that ought to find a place in this record are—

- (i) the amount of each bill as passed for payment;
- (ii) the amount of each payment to a contractor;
- (iii) the value of stock sold to a contractor, except when it is paid for in cash at the time of supply;

and the manner in which they should be posted will now be described.

4. The payment of bills being made—

- (i) partly by Sub-divisional officers and
- (ii) partly by Divisional officers,

a different procedure is necessary in regard to each.

5. In reference to bills falling under the former category, payment must necessarily precede posting of the ledger, and Sub-divisional officers will be responsible for the exercise of every possible check to prevent overpayment; but as soon as the sub-divisional imprest account or cash book in which the payment occurs, and the bills themselves, have been checked in the Divisional office, the following operations should take place:—

- (i) the amount passed by the Divisional office, whether more or less than the amount that has been paid, should at once be placed to the contractor's credit.
- (ii) the amount that has actually been disbursed by the Sub-divisional office should be placed to the contractor's debit.

These two operations must be concurrent; and any difference between the amount admitted by the Divisional office and that actually paid by the Sub-divisional office, should be immediately investigated. The amount that has been paid by the Sub-divisional office should on no account be passed to a contractor's credit, unless it agrees with the amount passed by the Divisional office.

6. Where payments are made by the Divisional office, bills will first be checked in the most thorough and complete manner; and as soon as the Executive Engineer has recorded on a bill the order to pay a certain amount, that amount should at once be passed to the contractor's credit.

7. The next step will be to draw out a cheque for the amount thus passed; and as soon as the cheque has been signed, the amount thereof should forthwith be placed to the contractor's debit in the ledger. But in no case should a cheque be drawn unless either the contractor is present to receive payment, or it is intended to forward the cheque at once for payment through a Sub-divisional officer (*vide* Examiner's Circular No. 2, dated 18th February 1893, calling attention to note 6 on P. W. D. from No. 4.)

8. In connection with this subject, another point needs to be emphasized several instances have come to notice in which the rule in P. W. D. Code XIII, 46, II and 66, in regard to the value of stock sales to a contractor, have not been observed. Those rule involve—

either a cash payment by a contractor, at the time of sale, for value received, or a receipt from him (stamped if the value exceed Rs. 20) for the materials supplied.

In the former case, which is the preferable plan, the transactions should not be passed through the contractor's ledger; but where cash is not at once received for material supplied, the following procedure is necessary:—

(i) obtain, at the time of issue of the material, a receipt from the contractor in precisely the same way as you would for a cash payment.

(ii) carry the amount of that receipt at once to the contractor's debit in the ledger exactly as you would do with a cheque.

9. It should be borne in mind that stock is cash, only in a different shape; and that the supply of materials to a contractor (except when he pays at once for it) is virtually a cash payment. The exclusion from the ledger, therefore, of such transactions, until final settlement with a contractor, is radically wrong, and might lead to the value of stock supplies being overlooked when the final bill came under payment.

10. The ledger should be a complete record of every transaction with each contractor, but it cannot be this as long as any of these points is neglected.

11. It now only remains to describe how the balance should be recorded. The mere entry of only the difference between the two sides of an account without brief details of the different certificates on which balances are due is not sufficient. It is true that under such a practice the total amount due to a contractor is brought out clearly enough; but as each bill is checked and paid, not with reference to this point, but with reference to the balances due to a contractor on each separate certificate, it is obvious that the check of bills must be rendered difficult if this information is not recorded when striking the balance from month to month. This information need not however be repeated in each month's opening balance; and it is perhaps unnecessary to remark that the closing balance should always appear on the debtor side of the account, as the contrary would prove that overpayment had been made to a contractor.

12. A contractor's ledger for three months, illustrating every point that has been touched on in this circular, is attached.

I have the honour to be,

Sir,

Your most obedient Servant,

L. S. SHERLOCK-HUBBARD,
Examiner, P. W. Accounts, Madras.

300-23 3.vt

Dr.

C. Padmanabha Pillay.

Cr.

July 1892.

		RS.	A.	P.		RS.	A.	P.
5-7-92.	To Cheque No. 37-V	436	4	9	By Balance	105	6	8
21-7-92.	Materials supplied	160	0	0	„ Certificate No. 3, Mulagiripat tank repairs	483	15	5
	To Balance				„ Certificate No. 3, Valanellore Chitheri repairs	115	0	2
	Odalanady supply channel No. 1, June 1892	26	7	1	„ Certificate No. 3, Melunnily tank repairs	62	6	6
	Melunnily tank, estimate No. 3, July 1892	22	13	2				
	Valanellore Chitheri, estimate No. 3, June 1892	36	3	9				
	Mulagiripat tank No. 3, July 1892	85	0	0				
		170	8	0				
	Total	766	12	9	Total	766	12	6

August 1892.

		RS.	A.	P.		RS.	A.	P.
31-8-92.	To Cheque No. 9 W	320	0	0	By Balance	170	8	0
	„ Materials supplied	125	0	0	„ Certificate No. 2, Odalanady supply channel	493	10	3
	„ Balance							
	Odalanady supply channel No. 2, August 1892	75	1	4				
	Melunnily tank, estimate No. 3, July 1892	22	13	2				
	Valanellore Chitheri, estimate No. 3, July 1892	36	3	9				
	Mulagiripat tank, estimate No. 3, July 1892	85	0	0				
		219	2	3				
	Total	664	2	3	Total	664	2	3

October 1892.

		RS.	A.	P.		RS.	A.	P.
30-10-92.	To Cheque No. 30 W	195	0	0	By Balance	219	2	3
Do.	„ Materials supplied	105	0	0	„ Certificate No. 4, Valanellore Chitheri repairs	333	1	6
	„ Cheque No. 50 A	180	0	0	„ Certificate No. 4, Melunnily tank repairs	200	3	0
	„ Cheque No. 50 R							
	To Balance							
	Valanellore Chitheri Repairs, estimate No. 4, October 1892	69	5	3				
	Melunnily tank repairs, estimate No. 4, October 1892	43	0	0				
	Odalanady supply channel, estimate No. 2, August 1892	75	1	4				
	Mulagiripat tank, estimate No. 3, July 1892	85	0	0				
		272	6	7				
	Total	752	6	9	Total	752	6	9

Extract (paras 1,2,3,4,5,6,7,12,13,14,15,16,17,18,19,31,32,33,34,48 and 49) from Report of an inspection of the accounts of the West Coast Division, by Mr. I.S.Sherlock-Hubbard, Examiner, P.W.Accounts from the 19th. to 21st. December 1892.

Dated 22nd. January 1893.

1. Date of last inspection. 10th. to 12th. November 1891.
2. By whom last inspected. Mr.M.H.Gaynor, Offg.Dy.Examiner, P.W. Accounts.
3. Orders of Government on last inspection report. G.O.No. 30 W. dated 4th. January 1892 and G.O.No.770 W.dated 9th.March 1892.
4. Divisional Officer. Mr.A.Joyce, Executive Engineer , 2nd. Grade, continues in charge of the Division.
5. Divisional Accountant. M.R.Ry.Bhagianadha Pillay, Accountant (new 6th. Grade is still in charge of the accounts.
6. Constitution of the Division.

Sub Division	Name of Sub Divisional officer.	Rank & Grade	Impress	Remarks
Calicut	Mr.W.C.Baker	Asst.Engineer 1st. Grade (Honorary)		Is a dis-burser.
	Sub-Conductor T.B.Smith	Sub Engineer 3rd. Grade (temporary)		do
Cannanore	Mr. A.B. Colkers	Temporary Overseer	500	
	Mr.S.B.de Rebello	Overseer 1st. Grade	500	
South Canara	Mr. A.E.C. Vaz	Supervisor 2nd. Grade		Is a dis-burser.

7. The accounts test-audited were those for August 1892, to which the remarks in this report refer, except where otherwise stated.

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80 83405
27-3-93

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3	I to 10th. July 1892	do	78- 0-0
5	II to 20th. June 1892	2nd. August 1892	28- 2-0
6	2I to 30th. June 1892	do	31- 4-0
7	I to 10th. July 1892	do	26- 4-0
10	2I to 31st. May 1892	do	39- 8-8
11	I to 10th. June 1892	do	41- 9-0
12	II to 20th. June 1892	do	29-11-0
13	2I to 30th. June 1892	do	31- 1-8
14	I to 10th. July 1892	do	11- 4-0
17	I to 10th. July 1892	3rd. August 1892	25-15-0
20	2I to 30th. June 1892	1st. August 1892	38- 0-0
21	I to 10th. July 1892	do	32- 0-0
25	2I to 30th. June 1892	12th. August 1892	32- 0-0
26	I to 10th. July 1892	do	34-12-0
32	2I to 30th. June 1892	19th. July 1892	33-12-0
33	I to 10th. July 1892	do	30- 0-0
34	2I to 30th. June 1892	22nd. July 1892	46- 8-0
35	I to 10th. July 1892	do	38-15-0
37	2I to 30th. June 1892	23rd. July 1892	14-10-0
38	I to 10th. July 1892	do	10- 7-0

14. Apart from the hardship to the men concerned in being kept waiting for their wage, want of promptitude necessitates a record of arrears and thus adds to the trouble of accounting, while in cases in which men have changed their domicile it is often difficult to ascertain their whereabouts, and the balances due to them are borne on the books from month to month.

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Constructing sheds for 12 bullocks and 10 mules at Malapuram	January 1892	273 4 11
Constructing magazine for special Police Force Malapuram	March 1892	13 11 7
Annual repairs to Post office <u>St.</u>	July 1892	10 5 10
<u>St.</u> store shed <u>St.</u>	<u>St.</u>	5 1 2
Special repairs to Military Buildings at <u>St.</u>	<u>St.</u>	6 6 9
<u>O. P. M. Coatty</u>		
Annual repairs to Sub Collector's bungalow Tellicherry	March 1892	18 5 1
Constructing a Sub-Registrar's Office at Kaduram	May 1892	346 6 4
Sinking a well in the compound of the Tellicherry Police Office	<u>St.</u>	82 10 1
Annual repairs to Post office at Pannam	August 1892	23 9 11
Annual repairs to sub-divisional office <u>St.</u>	September 1892	9 12 3

Name of contractor and work	Month since which out-standings	Amount
<u>Mr J. P. Sandrade</u> Massing pillars and barbed wire railings for fencing Symonds Rairuages in stations in South Canara	March 1892	11 8
<u>Mr Lingai Acecanis</u> Annual repairs to Head Assistant Collector's residence Kundapur	January 1891	60 2
Do Do Do	March 1892	31 3 6
<u>V. Latchman and Appadayar</u> Constructing a District Office at Choughat.	December 1891	105 13 8
<u>Messrs D. Manickje & Co</u> Constructing a bakery at West Hill Calicut	May 1887	40 6 11
Do a slaughterhouse	Do	65 5 5
Do Do	November 1890	361 15 4
Do Do	Do	488 3

17. Payment of the last four items, which have been due since May 1887 and November 1890, respectively, was said to have been withheld pending settlement of some question as to the value of certain material taken over by the Contractors; but considering that both the works were completed in August 1891 there appears to have been ample time for the settlement of the question.

18. An enquiry on the subject was addressed to the Sub-divisional officer Calicut on 10th. January 1891, but the matter appears to have been lost sight of in the Divisional office since 4th. March 1891. This could not have occurred if a proper watch had been exercised over the submission of Completion Reports, and if the Contractors Ledger had been scrutinized every month (see next para).

19. The Contractors Ledger shows no sign of having ever been scrutinized by the accountant, and he appeared to be in ignorance of the irregular manner in which it has been kept. From the fact that entries in it are not made in chronological order, it is evident that the book is not posted as each transaction occurs, or becomes known to the Divisional Office; and unless this is done, the ledger is valueless for the purpose for which it is intended.

31. In examining the Register of Works the following two cases were noticed in which the estimate amount had been greatly exceeded:-

	Estimate Rs.	Actuals. Rs.	Excess. Rs.
A. Estimate No. 68 of 1891-92 - Constructing skew-bridge No. 497 on the road between Vayitri and Gudalur.....	680	1,228	548
B. Estimate No. 37 of 1891-92- Constructing do No. 494 on do	540	1,058	518

The items under which the excesses occurred were the following:-

	Estimate Rs.	Actuals. Rs.	Excess. Rs.
A.			
Cost of girders from Bombay.....	80	488	400
Cutstone work.....	14	37	23
Rough stone in mortar.....	"	59	59
Guard-Stones.....	"	28	28
B.			
Cost of girders from Bombay.....	56	488	432
Cut-stone work.....	14	35	23
Rough stone work.....	"	57	57
Guard-stones.....	"	28	28

32. In recording the expenditure on one estimate for a work (improvements to Vayitri-Gudalur road) no less than 112 columns were used in the register of works; but it is submitted that such expenditure should be recorded in the work abstracts, and the register of works, only under the following heads:-

- i. Earthwork and formation of road
- ii. Metalling
- iii. Bridges and culverts under 100 feet water-way.
- iv. do over 100 feet water-way.
- v. Inspection houses and other buildings.
- vi. Accommodation of travellers
- vii. Wells.
- viii. Plantations or road side avenues
- ix. Mile stones and miscellaneous.

33. These are the only details required by the P.W.D. Code (Appendix VI, page XXVIII) for the record of outlay on new works, while for repairs, the only sub-heads necessary are -

- i. Collection of metalling
- ii. Consolidation of do
- iii. Ordinary maintenance, including nokur coolie establishment, spreading of metal for petty repairs and repairs of earthen sides.
- iv. Repairs to bridges and drains.
- v. do to buildings
- vi. Tending plantations.

34. The adoption of this classification will greatly reduce clerical work in Divisional offices in connection with the accounting of such expenditure; and if the proposal meets with the approval of Government I beg that orders upon it may be communicated to all Divisions in which such outlay is incurred.

48. Records. Early destruction of old records in accordance with Code chapter VI, para 40 is very desirable; and the records to be preserved should be indexed and methodically arranged

49. Accounts staff. The Accountant is at present assisted by the following men:-

D. Narsinga Rau.....Rs. 30 - 2 - 40
Mr. Calmiano....., 20 - 2 - 30.
C. Venkata Row (Storekeeper) Rs. 25;

but considering that all payments are made by Sub-divisional officers, and that the accounts work of the Division is comparatively light, there would, in my opinion, be no need for the clerk on Rs. 20 - 2 - 30 if the Accountant did his full share of work and exercised a more effective supervision over the work of his subordinates. This clerk might, with advantage, be transferred to the heaviest worked sub-divisional office, but in this connection it should be observed that the accounts staff should not be made to do any copying work.

J. S. Merloed-Hubbard

Examiner, P.W. Accounts, Madras.

No. 77 A

Madras, 3 March 1893.

Submitted to the Secretary to Government, Public Works Department, for favour of orders.

J. S. Merloed-Hubbard

Examiner, P.W. Accounts, Madras.

P. W. CURRENT No. 2083

From

The Examiner, P.W. Accounts,
Madras.

To

The Secretary to Government,
P.W. Department.

No. 77 A.

Dated 3 March 1893.

Recd. 4.3.93

Report of inspection of the
accounts of the West Coast Division
by I.S. Sherlock-Hubbard Esq. Examiner,
P.W. Accounts. Forwards for favour of
orders-----

No. 1318 W. 17-5-89 ✓
" 1842 W. 4-7-90 ✓
" 4144 C. 17-9-89 ✓
" 1665 W. 16-6-90 ✓
" 1442 W. 23-5-90 ✓
" 2842 C. 27-6-90 ✓
" 3433 C. 18-8-90 ✓
" 3470 C. 21-8-90 ✓
" 2424 W. 9-9-90 ✓
" 3275 W. 9-12-90 ✓
" 332 C. 21-1-91 ✓
" 1110 C. 2-3-91 ✓
" 1323 C. 12-3-91 ✓
" 861 W. 13-3-91 ✓
" 3414 C. 22-7-91 ✓
" 130 W. 4-1-92 ✓
" 778 C. 15-2-92 ✓
" 770 W. 9-3-92 ✓
" 1351 C. 15-3-92 ✓
" 1483 C. 21-3-92 ✓
" 958 W. 23-3-92 ✓
" 2358 W. 4-9-91 ✓
" 3405 W. 17-12-91 ✓
" 2535 C. 14-5-92 ✓
" 2568 C. 17-5-92 ✓
" 1622 W. 27-5-92 ✓
" 1675 W. 2-6-92 ✓
" 3527 W. 24-12-92 ✓
" 3485 W. 20-12-92 ✓
" 151 W. 21-1-93 ✓
" 2276 W. 22-8-90 ✓

No. 834 W. 27 March 1893

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following

From the Examiner (H. E. 77 A d/3 March 1893)
P. W. Accounts

Notes for Press
Please show
proof. 18/3

Communicated
to the Superintending
Engineer IV circle, for
the information and
guidance of the Executive
Engineer West Coast Division,
whose attention should
be drawn to the remarks
and suggestions in paras
12, 19, 48 and 49. The
matter noticed in para 19
is unsatisfactory.

2. With reference to
paras 13 to 18, attention
is drawn to G.O. No. 151 W
d/21st January 1893. The
Superintending Engineer
will report three months
after the receipt of this
order which of the unpaid
balances mentioned in
para

para 31 is un-
inadjusted, and the
reasons for the delay in
each case.

3. The Suptg. Engineer
will submit an explana-
tion with respect to the
excesses over estimate
reported in para 31.

4. The classification
suggested in paras 32
and 33 is approved and
will be adopted in all
divisions in which road
work is in progress.

Recd. 9/2/93
10/10/93
15/10/93

A very bad division app.

The S.E. to circle
" Examiner P.W.A.
" C.A. to Govt.
" Suptg. Engrs. I to III
and I and II circles
(paras 32 to 34 of
report and para 4
of order only)

Cu

H. 10/32/4/3

10
834

B
5/4

1893 .

Public Works Department.

16-8-11

No. 834-W
Dated 27 March 1893
Despatched
Received

SUBJECT.

Inspection Report

Orders on the —
of the accounts
of the West Coast
Division by the
Ex. P. W. Accts.

190
14

2.0.27/3
2.27/3