GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following paper :—

Report of an inspection of the accounts of the Executive Engineer, West Coast Division, made by I. S. SHERLOCK-HUBBARD, Esq., Examiner, on 13th, 14th and 15th December 1894, dated Calicut, 15th December 1894.

1. *Date of last inspection.*—6th to 10th October 1893.

2. *By whom last inspected.*—Mr. P. J. Creameor, Deputy Examiner.

3. *Divisional officers since last inspection*—

Mr. J. M. Bell, Executive Engineer, 1st grade, to 19th January 1894.
„ C. H. Burlton, Executive Engineer, 2nd grade, from 20th January 1894 to 2nd April 1894.
„ W. V. Baker, Honorary Assistant Engineer, Officiating Executive Engineer, from 3rd April 1894 to 11th November 1894.
„ H. O'Connell, Executive Engineer, 2nd grade, since 12th November 1894.

4. *Divisional Accountant.*—M.R.Ry. C. R. Krishna Rao, 7th grade, continues in charge of the accounts.

5. *Constitution of the division*—

Name of sub-division.	Officer in charge.		Mode of supply of funds.	Amount of imprest, if any.
	Name.	Rank.		
Calicut	Mr. W. V. Baker	Honorary Assistant Engineer.	Drawing account.	..
Wynaad	„ J. Pereira	Supervisor, 2nd grade ..	Do. ..	..
South Canara ..	„ A. E. C. Vas	Do. do. ..	Do. ..	..

6. *Imprest-holders other than Sub-divisional officers*—

Name.	Rank.	Amount.	Remarks.
		Rs.	
Mr. H. O'Connell	Executive Engineer, 2nd grade ..	40	For advances of lascars' tour expenses.
„ A. J. Rozario	Head Clerk, Divisional office ..	25	
„ M L. Frank	Temporary Overseer	500	For petty payments of labour on Vayittiri-Gúdalúr road.
„ S. B. D'Rebello ..	Overseer, 1st grade	500	For petty payments of labour on Calicut-Vayittiri road.

19. Action on *last report.*—The following points still call for attention :—
hold Executive Engineer, 7 (*c*).—Amounts passed by the divisional office on final bills are not without inflicting contractors' credit until after the payments appear in the sub-divisional of such scrutiny, weeks after the transaction is first known in the divisional office. from the work abstract on this subject were given in Examiner's circular No. 3 of

20. In proposing the ticed in the last two inspection reports.
urged as one of its advantage several items in a bill for petty supervision are still signatures" (paragraph 230 of

Paragraph 7 (*f*).—Outlay on bridges of and over 100 feet water-way is not distinguished from that on bridges of under 100 feet water-way.

Paragraph 7 (*i*).—The destruction of records is said to be delayed pending further orders of Government with reference to G.O. No. 2449 W. of 2nd October 1894.

Paragraph 8 (*a*).—Sanction of Government to the charge of Rs. 3 for land occupied by the rest-house at Tamracheri has not been obtained (see also paragraph 13).

Paragraph 9 (*ii*).—Recovery of Rs. 21-10-8 for rent from Mr. J. Twigg, Sub-Collector, awaits that officer's return from furlough.

Paragraph 20.—Group totals are still not entered in the cash abstract book, nor are suspense transactions transferred to the charge side as required by S.O. No. 134 to part I of the book of forms.

Paragraph 24.—Reason for the writeback of Rs. 20-11-11 is, it is stated, not known, but the matter may be dropped.

Paragraph 26 (*i*).—The outlay on works estimated to cost Rs. 200 and under is not recorded in the register of works, nor do the work abstracts show the totals up to date (*vide* paragraph 17).

27 (*i*).—The subject of revision of the estimate for Collector's office at Calicut has been under correspondence with the Superintending Engineer, who in April 1894 ordered that as the work was almost completed, the excesses over sub-heads need only be explained in the completion report (see also paragraph 29).

Paragraph 30.—Estimates for the Deputy Tahsildars' offices at Anjengo and Tangasséri have been sanctioned (see G.O. No. 2814 W. of 6th November 1894). The distribution by sub-heads of the outlay incurred in 1892-93 will, it is stated, be obtained from the Chief Engineer, Travancore. ... special

Paragraph 37.—Advances are not now made to A. C. Muthusawmy and Sons is cases. ...ked to produce a certificate of heirship.

Paragraph 39—*Item* 6.—Rs. 10[illegible] have since been returned by the contractors. Dup... "deposit." The heirs have bee...ce is still under correspondence with the his No. 637 S. ...graph 45.—Some of the too... Engineer's last letter on the subject being

Paragraph 52.—The ...ble of the bal... ...vincial buildings is still incomplete. It was stated that information has been called for from Sub-divisional officers in view of completing it. The register of Imperial Military buildings was revised and printed in March 1894.

8. The accounts for July 1894 were test audited with the following results.

9. *Unvouched outlay.*—This was proved to be correct.

10. *Nominal muster rolls.*—India form No. 2 should be brought into use in preference to the Madras form which are redundant with certificates and signatures.

11. *Delay in payment of labour charges.*—The undermentioned instances were noticed:—

Annual repairs to Calicut-Vayittiri road, estimate Rs. 28,600.

C. B. No.	Period of charge.	Date of payment.
10	11th—20th April 1894	30th June 1894.
11	21st—30th do.	Do.
12	1st—10th May 1894	Do.
13	11st—20th do.	Do.
30	21st—31st do.	18th July 1894.
31	1st—10th June 1894	Do.
32	11th—20th do.	Do.
33	21st—30th do.	D...
34	21st—31st May 1894	
35	1st—10th June 1894	
36	11th—20th do.	
37	21st—30th do.	
51	1st—10th do.	
52	11th—20th do.	
53	21st—30th do.	

Annual repairs to Vayittiri-Gudalúr road.

C.B. No.	Period of charge.	Date of payment.
23	11th—20th April 1894	2nd July 1894.
24	21st—30th do.	Do.
25	1st—10th May 1894	Do.
26	11th—20th do.	Do.
27	21st—31st do.	Do.
28	1st—10th June 1894	Do.
44	11th—20th do.	17th July 1894.
45	21st—30th do.	Do.
50	11th—20th do.	15th July 1894.

12. No check is exercised over the arrears shown on nominal muster rolls. Arrears on vouchers Nos. 30, 31, 34 to 37 are not brought forward.

13. A charge of Rs. 3 is still being made to the annual maintenance of Calicut-Vayittiri road as rent for land occupied by the rest-house at Tamracheri [see paragraph 8 (*a*) of inspection report, dated 13th October 1893]. It is apparently desirable either that sanction of Government be obtained to this rent, or that steps be taken to acquire the land permanently (see also paragraph 7 of present report).

14. *Check of records of measurements—Book No.* 146.—Erasures appear on page 29, and corrections on pages 25 to 27 have not been initialled. Deductions on account of previous measurements are not shown in column 8 provided for the purpose but are shown in column 7 without reference to the page in which they are recorded. The subordinate has assigned his own No. "II" for the book and this is quoted in all bills, &c. The machine number printed in the book should alone be quoted in all documents.

15. The name of the subordinate to whom issued, and not of the sub-division, should be noted in column 4 of the register of measurement books (E. No. 74).

16. *Works abstracts.*—India form No. 7 E. (large or small according to the requirements of the case) differs from local forms Nos. 68 and 69 in that the former requires that—

(i) expenditure to end of previous month and total to end of month should invariably be shown in each works abstract.

(ii) each works abstract shall, on completion, be signed by the Executive Engineer.

17. As the progressive outlay on a work is recorded in the register of works which is a permanent and more convenient record of reference, its repetition in the works abstract is not absolutely necessary, and it is for Government to decide, with reference to note 1 on standard form No. 7 E. (large), whether it may be dispensed with to the saving of considerable clerical labour.

18. But while the Government of India have left it optional with Local Governments and Administrations to "modify this form in any direction desirable," the second point noticed above is apparently obligatory, for reference is thus made to it in Code, volume II, chapter II, paragraph 159:—

"When finally completed, the day books will be examined and signed by the Executive Engineer. . . . The examination of day books is especially the duty of the Executive Engineer and must not be neglected. He must sign them in token of the performance of this duty;"

and note 1 on standard form No. 7 E. states clearly that—

"The term day book used in the Public Works Code and book of forms includes also the works abstract."

19. It has however been urged, in more than one quarter, that it is sufficient to hold Executive Engineers responsible for the scrutiny of these records of expenditure without inflicting them with the mechanical duty of signing each document in token of such scrutiny, and that their initials in the register of works, which are posted from the work abstracts, may be accepted as evidence of that scrutiny.

20. In proposing the "works ledger" the Public Works Accounts Committee urged as one of its advantages that "it would relieve these officers of many formal signatures" (paragraph 230 of extract from their report published with Government

of India Circular No. 41 P.W.), and it is very questionable whether a scrutiny of any set of accounts or documents would not be more real without the appendage of numerous signatures. But the rule quoted in the preceding paragraph appears to be imperative, unless Government considers that the proviso printed as a foot-note on page 2 of volume I of the Code renders it nugatory in the Madras Presidency.

21. If this be the decision of Government we might go a step further. Note 9 on standard form No. 30-A requires that—

> "the register of each work on which there has been expenditure during the month should be initialled by the Executive Engineer in the column (15) set apart for the purpose in token of his having examined the entries and found them correct;"

but would not the object in view be secured by *one* signature each month, on the first page of each register, in the form of a certificate, thus—

> Certified that the entries in this book and the work abstracts for each work, and each month, have been verified and found correct—
>
> A.B., 15th January 1895.
> A.B., 17th February "
> A.B., 18th March " ?

22. I venture to make this suggestion with reference to Code, volume I, chapter XII, paragraphs 68 to 70, under which Examiners are enjoined to discriminate intelligently and efficiently between essentials and non-essentials, and in which it is laid down that "all needless work should be avoided and all mere repetition." My discrimination on this point may not be intelligent or efficient, but it appears to me that if the view here expressed commends itself to the Government, Executive officers will have more time at their disposal for an efficient scrutiny of their outlay on works and that the interests of the State will be fully safeguarded.

23. I submit the matter for the full consideration of Government; but it should be distinctly understood that the relief in formal signatures here proposed will not in the smallest degree relieve divisional officers from the duty and responsibility of thoroughly scrutinizing their registers of works and work abstracts as required by Code, volume II, chapter II, paragraph 159, and note 9 on standard form No. 30-A.

24. The full amounts of nominal muster rolls are shown in the works abstract as liabilities irrespective of the fact that no payment has been made on them in contravention of Code, volume II, chapter II, 154.

25. *Register of Works—Constructing a combined office for the Tahsildar and Deputy Tahsildar at Mangalore, estimate Rs.* 46,000, *Register No.* 76 *of* 1891–92.—The value of work done as per contract certificate No. 24 (C.B. No. 16) does not agree with that shown in the register of works under the following sub-heads:—

Sub-head.	As per contract certificate.		As per register of works.		Difference.	
	Quantity.	Amount.	Quantity.	Amount.	Quantity.	Amount.
		Rs. A. P.		Rs. A. P.		Rs. A. P.
Laterite stone in chunam for foundation basement	29,858	5,673 0 3	29,975	5,673 0 3	117	..
Glazed teakwood ventilators and shutters with frames and iron bars, 1 inch diameter, and brass fastenings	175	437 8 0	..	262 8 0	175	175 0 0
Cut granite stones, two lines dressed and one smoothed	84¾	294 14 0	77¼	265 6 0	7	29 8 0
Roofing with erole or bonapoo wood rafters, machine tiles, &c.	4,011	952 4 8	2,523	580 4 8	1,488	372 0 0
Best erole or bonapoo, wrought and fixed ..	923·43	1,962 4 7	898·43	1,909 2 7	25	53 2 0
Sub-heads below 500	..	1,539 12 1	..	2,169 6 1	..	— 629 10 0

26. Further, in the month of August 1894 an item of 138 cubic feet at Rs. 22 or Rs. 30–5–9 was erroneously posted under the sub-head "Laterite stones in chunam for foundation" instead of under the sub-head "Laterite stones, &c., for superstructure."

27. *Constructing Collector's cutcherry at Calicut.*—Rs. 56–4–3 realized in July 1894 by sale of a shed and trees which were on the site acquired for the work is credited to a sub-head "Sale-proceeds of old materials" instead of to "Compensation for land" to which the compensation paid for the shed and trees was originally charged.

28. The total excess outlay to 31st October 1894 on this estimate of Rs. 1,94,615 is only Rs. 7,245 or only about 4 per cent., but the rates under specific items of work have, according to the register of works, in many cases been very largely exceeded, as for instance under the following:—

	Sanctioned estimate.	Actuals.
	Rs. A. P.	Rs. A. P.
Laterite stone in chunam for foundation and basement ...	17 0 0	22 2 10
Do. do. for superstructure ...	19 0 0	24 8 0
Do. do. for upper story ...	21 0 0	26 2 0
Circular arch, laterite stone in chunam	22 0 0	27 12 0
Concrete in surki	12 0 0	17 1 3
Teakwood windows and circular fanlight, teak frames, &c., complete	1 8 0	3 1 5
Plastering two coats with chunam, upper story ...	3 8 0	4 6 9
Pointing outside walls	1 12 0	2 0 0
Roofing with cedar planed and teak reepers ...	28 0 0	31 3 5
Roofing with jungle wood and root reefers, machine made tiles, &c.	13 0 0	15 0 0

It was however stated, after considerable enquiry, that the excesses under the first four items had been sanctioned by the Superintending Engineer in his No. 422 N.C., dated 30th August 1890, but the sanction could not be traced, and the revised rates had not been carried into the register of works.

29. In his No. 183 S.E., dated 13th April 1894, the Executive Engineer suggested the desirability of submitting a revised estimate in reference to the other excesses, but the Superintending Engineer replied that as the work was approaching completion the excesses might be dealt with in the completion report. The Code rules (volume II, chapter II, paragraph 170), however require that this report should have been made to the Superintending Engineer "immediately on its becoming apparent" that the rates were likely to be exceeded, that it should have been made on the works slip, and that it should not have been deferred until the work approached completion (see also paragraph 40).

30. *Improvements to Chundale-Mysore Road—Estimate Rs.* 37,400, *Register No.* 41 *of* 1893–94.—Rs. 671–1–11 shown in the register of works at end of September 1894 as arrears includes Rs. 229–2–0 for labour employed during June 1894 which had not been paid to end of November 1894. The delay in payment requires explanation.

31. The register for this work shows, under a sub-head, "deduct value of explosives supplied," a *minus* sum of Rs. 654–2–3 for value of explosives purchased by Government and supplied to the contractors, a corresponding amount having been included as value of work done under metalling. This is not correct. The payment should have been debited to the contractor and should not have been treated as work done (Code, volume II, chapter II, paragraphs 135 and 166). This remark applies also to a sum of Rs. 77–14–3 similarly shown in the accounts of "annual repairs to Calicut-Vayittiri road."

32. *Annual Maintenance of Vayittiri-Gúdalúr Road—Estimate Rs.* 28,200, *Register No.* 10 *of* 1894–95.—The register shows at end of September 1894 arrears of Rs. 1,487–14–3, but the details of this amount under its sub-heads "contract," "labour" and "materials" are not known. The arrears under "contract" as shown in the contractor's ledger appear to be Rs. 441–10–5. The details for the balance of Rs. 1,046–3–10 which is stated to be arrears of labour are not forthcoming, owing (1) to a confusion in the continuous record of arrears nominal muster rolls and (2) to a practice of not making payments in the order of their periods.

33. *Annual maintenance of Calicut-Vayittiri Road—Estimate Rs.* 28,600, *Register No.* 28 *of* 1894–95.—The remarks just made apply also to a sum of Rs. 1,367–15–6 shown in the accounts of this work as arrears of labour, the details of which are not forthcoming.

34. *Constructing Barracks at West Hill, Calicut.*—The following divergence were noticed under teakwood venetians and panelled doors with frames and brass fastenings :—

	Quantity.	Rate.
	S. FT.	RS. A. P.
Sanctioned	736	2 0 0
Actuals	548	2 7 3

35. *Sub-Registrar's office at Vayittiri.*—Here also rates have been exceeded, and largely exceeded, as shown in the following statement :—

	Sanctioned.	Actuals.		
	RS.	RS.	A.	P.
Table moulded bricks in chunam in foundation basement.	35	45	2	6
Do. do. in superstructure ...	40	45	2	6
Do. do. in archment	50	55	2	6
Junglewood work	2	3	0	0
Wrought iron straps, with 1″ bolts, nuts and washers ...	2	6	4	0
Painting with two coats of chocolate paint	4	6	0	0
Junglewood windows and glazed windows	2	3	6	0
Do. batten windows and glazed shutters and iron bars.	2	3	0	0
Roofing with first-class tiles, junglewood reepers, and continuous iron sheeting	50	70	12	6
Flooring with 6″ concrete and plastered over with cement	30	39	0	0
Plastering basement with $\frac{1}{2}$″ asphalte	20	25	0	0
Flooring with asphalte with $\frac{1}{4}$″ thick over 4″ concrete ...	35	50	3	4
Flooring with brick on edge on 4″ concrete and pointed with Portland cement	15	45	9	3

36. The history of this work is as follows :—It was given out under contract to Messrs. Muthusawmy and Sons in September 1891 and on the dissolution of the firm in January 1892 the tender of a Mr. Brown for its completion was accepted. Work not having progressed favorably, it was taken away from Mr. Brown and entrusted to Messrs. Mitchell and Mackenzie, but there is nothing on record to show in what month or year, or on what terms, this firm undertook the work. Their rates are largely in excess of sanctioned rates, and on their claiming a further sum of "about Rs. 4,000," the present Executive Engineer (Mr. H. O'Connell) challenged their rates. The reply he received (in their letter No. 133, dated 7th December 1894) was to the effect that "contractors' commission also includes a sum of, certainly not less than, 5 per cent. that must always be allowed for loss in advances and something also for interest on money laid out."

37. In addition to the booked outlay against final sub-heads of this work a sum of Rs. 1,545–4–2 stood at debit of the suspense sub-head "Materials at site" on 31st October 1894. This amount includes a sum of Rs. 982 paid in March 1892 principally for junglewood and zinc sheeting supplied by Muthusawmy and Sons, but there is nothing whatever on record to show whether this material was handed over to Mr. Brown, or eventually to Messrs. Mitchell and Mackenzie or what has become of it, and the matter is now receiving Mr. O'Connell's attention.

38. Of the balance (Rs. 563–4–2) of the above amount of Rs. 1,545–4–2, Rs. 550 represents the value of unsuitable bricks that were procured from the second contractor Mr. Brown, and it was decided by the Chief Engineer, in his No. 98 D., dated 5th May 1894, that the loss must be accepted by Government.

39. From the correspondence on the subject it would appear that the bricks were purchased by the late sub-divisional officer (since deceased) (i) "merely to spend his allotment," (ii) that they are "unfit for building walls of houses or abutments," and (iii) that the work "cannot bear the charge." The Chief Engineer having, in his circular memorandum No. 1793 C. of 27th April 1894, passed orders which meet the irregularity noticed at (i), it only remains to adjust the value of the bricks. As a general rule, the value of any material purchased for a work should be debited to that work, whether the material has been used on it or not, and remain at debit of it until it can be utilized elsewhere, but Code, volume I, chapter XII,

paragraph 23, enjoins caution against "all doubtful final charging off of stores to works," and I think this is a case in point. If the bricks are useless—I notice from the correspondence that they were originally of inferior quality and that they have already deteriorated by exposure to one monsoon—the work should be relieved of the debit of Rs. 550, the bricks should be disposed of before they deteriorate further, and the loss adjusted in accordance with the principle laid down in Code, volume II, chapter II, paragraph 141.

40. *Constructing a combined office for the Tahsildar and Deputy Tahsildar at Mangalore.*—The works slip has not been submitted to Superintending Engineer for the undermentioned excess over a sub-head of the work :—

Sub-head.	As per estimate.			Actuals to October 1894.		
	Quantity.	Rate.	Amount.	Quantity.	Rate.	Amount.
			RS.		RS. A. P.	RS.
Laterite stone in chunam for foundation and basement	18,684	23 per cent.	4,297	30,113	18 14 10	5,703

41. *Materials at site.*—With the exception of the items noticed in paragraphs 34 and 35, the amounts shown in the register of works under this sub-head represent amounts advanced on contractors' materials and agree with the details shown in the several contract certificates.

The works concerned are the following :—

		RS.
(i)	Constructing a combined office for the Tahsildar and Deputy Tahsildar at Mangalore	2,550
(ii)	Do. District Munsif's court with out-houses at Karakal.	4,325
(iii)	Do. Collector's cutcherry, Calicut	1,036
(iv)	Do. Sub-Registrar's office, Vayittiri	1,545
(v)	Improvements to Vayittiri-Gúdalúr road	2,975
(vi)	Annual maintenance do.	3,149
	Total ...	14,580

42. The practice of making advances to contractors for the purchase of materials was commented on in paragraph 9 of my endorsement on the last inspection report (G.O., No. 8 W., dated 2nd January 1894), and it is noticed that in Chief Engineer's circular memorandum No. 1793 C., dated 27th April 1894, the practice has been discouraged; but it is very important that a strict watch should be kept on the proper accounting for the above sums with special reference to the fact noticed in paragraphs 34 and 35.

43. *Road metal.*—Sub-divisional returns are checked only in respect of—

(i) opening and closing balances,
(ii) arithmetical accuracy,

but the receipts of the month should be checked with contractors' bills and the issues with ten-day reports which should be obtained for the purpose.

44. A rate book (form No. 43 B.) should be maintained as required by Code volume II, chapter II, 151.

45. *A schedule of rates* as required by Code, volume I, chapter VII, paragraph 8, is under preparation (Superintending Engineer's No. 523 C. of 11th December 1894).

46. *Establishment bills.*—Travelling allowance journals of such establishments as are not submitted to the Examiner for audit were checked and found correct; but Sub-overseer Doraisawmy Mudaliar needs to be instructed in the preparation of his journal. He distributes his conveyance allowance of Rs. 15 at 8 annas a day, and for days of halt he shows the amount under "Haulage by Railway."

47. In the *Register of Security deposits* the Examiner's acknowledgments for Government promissory notes sent through him for safe custody have not been quoted.

48. *A register of incumbents* should be maintained (Code, volume II, chapter I, paragraph 207).

49. *Service books.*—The attestation of the opening entries in the service books of the undermentioned individuals is overdue :—

	Date of last attestation.
Amboo, A. K. C., clerk	23rd October 1889.
Cannan, Kutty Kandy, messenger	27th September ,,
S. B. D'Rebello, overseer, 1st grade	5th November ,,
Doraisawmy Mudaliar, sub-overseer	28th July ,,
Jacob, lascar	23rd October ,,
Koran, lascar	23rd ,, ,,
Lobo Pasco, lascar	13th November ,,
Raman, M., clerk	23rd October ,,
Sheik Ibrahim, messenger	13th November ,,

50. A service book has not been opened for Osmanby, peon, who was appointed on 15th August 1894. He is stated to be still on probation.

51. Used *counterfoils of cheque books* are not returned to the divisional office by Sub-divisional offices, and there are large numbers of cheque books of over 5 years old.

52. *Service label account.*—The counterfoils of requisitions are not signed by any one, nor are the amounts expressed in words.

53. The *Remittance book* should be totalled in ink at the end of each month.

54. *Maintenance of roads.*—Now that the Calicut-Vayittiri road has been completed, that final bills for improvements to the Vayittiri-Gúdalúr road are coming in, and that the improvements to the Chundale-Mysore frontier road are expected to be completed about the end of the current official year, the desirability of making the maintenance of those roads over to the Local Fund Board, in accordance with the principle that has been adopted in all other parts of the Presidency, is submitted for the consideration of Government. The bulk of the accounting in the Wynaad (late Cannanore) sub-division consits of charges for the maintenance of these roads, and as the work is done entirely by daily labour (*vide* paragraphs 11 and 12), the preparation, payment, and check, of nominal muster rolls takes up a considerable portion of time. All this would be saved if the department were relieved of the charge of these roads ; and in this eventuality the Executive Engineer is of opinion that the head-quarters of the sub-division might advantageously be fixed at Cannanore,—a change which in that officer's opinion would liberate the services of one Assistant Engineer (as the charge could then be held by a subordinate) and save the monthly sums now paid as Wynaad allowance.

(Signed) I. S. SHERLOCK-HUBBARD,
Inspecting Officer.

Office-note from the Examiner, Public Works Accounts, dated Madras, 11th January 1895, No. 59-B.

Submitted for the orders of Government with special reference to paragraphs 16 to 23, 28, 35 to 37, and 54.

Office-note from the Examiner, Public Works Accounts, dated 17th January 1895, No. 143-B.

Order—dated 21st January 1895, No. 154 W., Public Works.

Communicated to the Superintending Engineer, IV Circle, for the information and guidance of the Executive Engineer, West Coast Division.

2. The proposals in paragraphs 21 to 23 of the inspection report are approved and sanctioned for adoption.

3. The Superintending Engineer will submit an explanation with reference to the matter brought to notice in paragraph 28.

4. It is observed that the subject of paragraphs 35 to 37 is receiving Mr. O'Connell's attention. The result should be reported in due course.

5. The Superintending Engineer will submit his views with respect to the suggestion in paragraph 54.

(True Extract.)

Under Secy. to Govt., P.W.D.

To the Superintending Engineer, IV Circle.
,, other Superintending Engineers.
,, the Consulting Architect to Government
,, the Superintendent of Works, Periyár Project.
,, the Examiner, Public Works Accounts.

Exd. C. A. Munisawmy.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1895} Madras.

PUBLIC WORKS.

Dated January, 21*st.*

Recd. *Encl.*

G.O., 21st Jan. 1895, No. 154 W.

JANUARY.

Inspection Report

Orders on the — on the accounts of the West Coast Division, dated 15th December 1894.

Report of an inspection of the accounts of the Executive Engineer, West Coast Division, made by I. S. SHERLOCK-HUBBARD, Esq., Examiner, on 13th, 14th and 15th December 1894, *dated Calicut, 15th December* 1894.

1. *Date of last inspection.*—6th to 10th October 1893.
2. *By whom last inspected.*—Mr. P. J. Creameor, Deputy Examiner.
3. *Divisional officers since last inspection*—

Mr. J. M. Bell, Executive Engineer, 1st grade, to 19th January 1894.
„ C. H. Burlton, Executive Engineer, 2nd grade, from 20th January 1894 to 2nd April 1894.
„ W. V. Baker, Honorary Assistant Engineer, Officiating Executive Engineer, from 3rd April 1894 to 11th November 1894.
„ H. O'Connell, Executive Engineer, 2nd grade, since 12th November 1894.

4. *Divisional Accountant.*—M.R.Ry. C. R. Krishna Rao, 7th grade, continues in charge of the accounts.
5. *Constitution of the division*—

Name of sub-division.	Officer in charge.		Mode of supply of funds.	Amount of imprest, if any.
	Name.	Rank.		
Calicut	Mr. W. V. Baker	Honorary Assistant Engineer.	Drawing account.	..
Wynaad	,, J. Pereira	Supervisor, 2nd grade ..	Do. ..	..
South Canara ..	,, A. E. C. Vas	Do. do. ..	Do. ..	..

6. *Imprest-holders other than Sub-divisional officers*—

Name.	Rank.	Amount.	Remarks.
		Rs.	
Mr. H. O'Connell	Executive Engineer, 2nd grade ..	40	For advances of lascars' tour expenses.
,, A. J. Rozario	Head Clerk, Divisional office ..	25	
,, M L. Frank	Temporary Overseer	500	For petty payments of labour on Vayittiri-Gúdalúr road.
,, S. B. D' Rebello ..	Overseer, 1st grade	500	For petty payments of labour on Calicut-Vayittiri road.

7. *Action on last report.*—The following points still call for attention :—

Paragraph 7 (*c*).—Amounts passed by the divisional office on final bills are not placed to the contractors' credit until after the payments appear in the sub-divisional cash books, or some weeks after the transaction is first known in the divisional office.

Full instructions on this subject were given in Examiner's circular No. 3 of 1893, and the point was noticed in the last two inspection reports.

Paragraph 7 (*e*).—The several items in a bill for petty supervision are still detailed in full.

Paragraph 7 (*f*).—Outlay on bridges of and over 100 feet water-way is not distinguished from that on bridges of under 100 feet water-way.

Paragraph 7 (*i*).—The destruction of records is said to be delayed pending further orders of Government with reference to G.O. No. 2449 W. of 2nd October 1894.

Paragraph 8 (*a*).—Sanction of Government to the charge of Rs. 3 for land occupied by the rest-house at Tamracheri has not been obtained (see also paragraph 13).

Paragraph 9 (*ii*).—Recovery of Rs. 21–10–8 for rent from Mr. J. Twigg, Sub-Collector, awaits that officer's return from furlough.

Paragraph 20.—Group totals are still not entered in the cash abstract book, nor are suspense transactions transferred to the charge side as required by S.O. No. 134 to part I of the book of forms.

Paragraph 24.—Reason for the writeback of Rs. 20–11–11 is, it is stated, not known, but the matter may be dropped.

Paragraph 26 (*i*).—The outlay on works estimated to cost Rs. 200 and under is not recorded in the register of works, nor do the work abstracts show the totals up to date (*vide* paragraph 17).

27 (*i*).—The subject of revision of the estimate for Collector's office at Calicut has been under correspondence with the Superintending Engineer, who in April 1894 ordered that as the work was almost completed, the excesses over sub-heads need only be explained in the completion report (see also paragraph 29).

Paragraph 30.—Estimates for the Deputy Tahsildars' offices at Anjengo and Tangasséri have been sanctioned (see G.O. No. 2814 W. of 6th November 1894). The distribution by sub-heads of the outlay incurred in 1892–93 will, it is stated, be obtained from the Chief Engineer, Travancore.

Paragraph 37.—Advances are not now made except, it was stated, in special cases.

Paragraph 39—*Item* 6.—Rs. 103–15–8 due to A. C. Muthusawmy and Sons is still in "deposit." The heirs have been asked to produce a certificate of heirship.

Paragraph 45.—Some of the tools have since been returned by the contractors. The recovery of the value of the balance is still under correspondence with the Superintending Engineer (the Executive Engineer's last letter on the subject being his No. 637 S.E. of 2nd November 1894).

Paragraph 52.—The register of Provincial buildings is still incomplete. It was stated that information has been called for from Sub-divisional officers in view of completing it. The register of Imperial Military buildings was revised and printed in March 1894.

8. The accounts for July 1894 were test audited with the following results.

9. *Unvouched outlay.*—This was proved to be correct.

10. *Nominal muster rolls.*—India form No. 2 should be brought into use in preference to the Madras form which are redundant with certificates and signatures.

11. *Delay in payment of labour charges.*—The undermentioned instances were noticed:—

Annual repairs to Calicut-Vayittiri road, estimate Rs. 28,600.

C. B. No.	Period of charge.	Date of payment.
10	11th—20th April 1894	30th June 1894.
11	21st—30th do.	Do.
12	1st—10th May 1894	Do.
13	11st—20th do.	Do.
30	21st—31st do.	18th July 1894.
31	1st—10th June 1894	Do.
32	11th—20th do.	Do.
33	21st—30th do.	Do.
34	21st—31st May 1894	Do.
35	1st—10th June 1894	Do.
36	11th—20th do.	Do.
37	21st—30th do.	Do.
51	1st—10th do.	Do.
52	11th—20th do.	Do.
53	21st—30th do.	Do.

Annual repairs to Vayittiri-Gúdalúr road.

C.B. No.	Period of charge.	Date of payment.
23	11th—20th April 1894	2nd July 1894.
24	21st—30th do.	Do.
25	1st—10th May 1894	Do.
26	11th—20th do.	Do.
27	21st—31st do.	Do.
28	1st—10th June 1894	Do.
44	11th—20th do.	17th July 1894.
45	21st—30th do.	Do.
50	11th—20th do.	15th July 1894.

12. No check is exercised over the arrears shown on nominal muster rolls. Arrears on vouchers Nos. 30, 31, 34 to 37 are not brought forward.

13. A charge of Rs. 3 is still being made to the annual maintenance of Calicut-Vayittiri road as rent for land occupied by the rest-house at Tamracheri [see paragraph 8 (*a*) of inspection report, dated 13th October 1893]. It is apparently desirable either that sanction of Government be obtained to this rent, or that steps be taken to acquire the land permanently (see also paragraph 7 of present report).

14. *Check of records of measurements—Book No.* 146.—Erasures appear on page 29, and corrections on pages 25 to 27 have not been initialled. Deductions on account of previous measurements are not shown in column 8 provided for the purpose but are shown in column 7 without reference to the page in which they are recorded. The subordinate has assigned his own No. "II" for the book and this is quoted in all bills, &c. The machine number printed in the book should alone be quoted in all documents.

15. The name of the subordinate to whom issued, and not of the sub-division, should be noted in column 4 of the register of measurement books (E. No. 74).

16. *Works abstracts.*—India form No. 7 E. (large or small according to the requirements of the case) differs from local forms Nos. 68 and 69 in that the former requires that—

(i) expenditure to end of previous month and total to end of month should invariably be shown in each works abstract.

(ii) each works abstract shall, on completion, be signed by the Executive Engineer.

17. As the progressive outlay on a work is recorded in the register of works which is a permanent and more convenient record of reference, its repetition in the works abstract is not absolutely necessary, and it is for Government to decide, with reference to note 1 on standard form No. 7 E. (large), whether it may be dispensed with to the saving of considerable clerical labour.

18. But while the Government of India have left it optional with Local Governments and Administrations to "modify this form in any direction desirable," the second point noticed above is apparently obligatory, for reference is thus made to it in Code, volume II, chapter II, paragraph 159:—

"When finally completed, the day books will be examined and signed by the Executive Engineer. . . . The examination of day books is especially the duty of the Executive Engineer and must not be neglected. He must sign them in token of the performance of this duty;"

and note 1 on standard form No. 7 E. states clearly that—

"The term day book used in the Public Works Code and book of forms includes also the works abstract."

19. It has however been urged, in more than one quarter, that it is sufficient to hold Executive Engineers responsible for the scrutiny of these records of expenditure without inflicting them with the mechanical duty of signing each document in token of such scrutiny, and that their initials in the register of works, which are posted from the work abstracts, may be accepted as evidence of that scrutiny.

20. In proposing the "works ledger" the Public Works Accounts Committee urged as one of its advantages that "it would relieve these officers of many formal signatures" (paragraph 230 of extract from their report published with Government

of India Circular No. 41 P.W.), and it is very questionable whether a scrutiny of any set of accounts or documents would not be more real without the appendage of numerous signatures. But the rule quoted in the preceding paragraph appears to be imperative, unless Government considers that the proviso printed as a foot-note on page 2 of volume I of the Code renders it nugatory in the Madras Presidency.

21. If this be the decision of Government we might go a step further. Note 9 on standard form No. 30-A requires that—

> "the register of each work on which there has been expenditure during the month should be initialled by the Executive Engineer in the column (15) set apart for the purpose in token of his having examined the entries and found them correct;"

but would not the object in view be secured by *one* signature each month, on the first page of each register, in the form of a certificate, thus—

> Certified that the entries in this book and the work abstracts for each work, and each month, have been verified and found correct—
>
> A.B., 15th January 1895.
> A.B., 17th February „
> A.B., 18th March „ ?

22. I venture to make this suggestion with reference to Code, volume I, chapter XII, paragraphs 68 to 70, under which Examiners are enjoined to discriminate intelligently and efficiently between essentials and non-essentials, and in which it is laid down that "all needless work should be avoided and all mere repetition." My discrimination on this point may not be intelligent or efficient, but it appears to me that if the view here expressed commends itself to the Government, Executive officers will have more time at their disposal for an efficient scrutiny of their outlay on works and that the interests of the State will be fully safeguarded.

23. I submit the matter for the full consideration of Government; but it should be distinctly understood that the relief in formal signatures here proposed will not in the smallest degree relieve divisional officers from the duty and responsibility of thoroughly scrutinizing their works ~~abstracts~~ and work abstracts as required by Code, volume II, chapter II, paragraph 159, and note 9 on standard form No. 30-A.

24. The full amounts of nominal muster rolls are shown in the works abstract as liabilities irrespective of the fact that no payment has been made on them in contravention of Code, volume II, chapter II, 154.

25. *Register of Works—Constructing a combined office for the Tahsildar and Deputy Tahsildar at Mangalore, estimate Rs.* 46,000, *Register No.* 76 *of* 1891–92.—The value of work done as per contract certificate No. 24 (C.B. No. 16) does not agree with that shown in the register of works under the following sub-heads :—

Sub-head.	As per contract certificate.		As per register of works.		Difference.	
	Quantity.	Amount.	Quantity.	Amount.	Quantity.	Amount.
		Rs. A. P.		Rs. A. P.		Rs. A. P.
Laterite stone in chunam for foundation basement	29,858	5,673 0 3	29,975	5,673 0 3	117	..
Glazed teakwood ventilators and shutters with frames and iron bars, 1 inch diameter, and brass fastenings	175	437 8 0	..	262 8 0	175	175 0 0
Cut granite stones, two lines dressed and one smoothed	84¼	294 14 0	77¼	265 6 0	7	29 8 0
Roofing with erole or bonapoo wood rafters, machine tiles, &c.	4,011	952 4 8	2,523	580 4 8	1,488	372 0 0
Best erole or bonapoo, wrought and fixed ..	923·43	1,962 4 7	898·43	1,909 2 7	25	53 2 0
Sub-Leads below 500	..	1,539 12 1	..	2,169 6 1	..	— 629 10 0

26. Further, in the month of August 1894 an item of 138 cubic feet at Rs. 22 or Rs. 30–5–9 was erroneously posted under the sub-head "Laterite stones in chunam for foundation" instead of under the sub-head "Laterite stones, &c., for superstructure."

27. *Constructing Collector's cutcherry at Calicut.*—Rs. 56–4–3 realized in July 1894 by sale of a shed and trees which were on the site acquired for the work is credited to a sub-head "Sale-proceeds of old materials" instead of to "Compensation for land" to which the compensation paid for the shed and trees was originally charged.

28. The total excess outlay to 31st October 1894 on this estimate of Rs. 1,94,615 is only Rs. 7,245 or only about 4 per cent., but the rates under specific items of work have, according to the register of works, in many cases been very largely exceeded, as for instance under the following:—

	Sanctioned estimate.	Actuals.
	Rs. A. P.	Rs. A. P.
Laterite stone in chunam for foundation and basement ...	17 0 0	22 2 10
Do. do. for superstructure ...	19 0 0	24 8 0
Do. do. for upper story ...	21 0 0	26 2 0
Circular arch laterite stone in chunam	22 0 0	27 12 0
Concrete in surki	12 0 0	17 1 3
Teakwood windows and circular fanlight, teak frames, &c., complete	1 8 0	3 1 5
Plastering two coats with chunam, upper story ...	3 8 0	4 6 9
Pointing outside walls	1 12 0	2 0 0
Roofing with cedar planed and teak reepers ...	28 0 0	31 3 5
Roofing with jungle wood and root reefers, machine made tiles, &c.	13 0 0	15 0 0

It was however stated, after considerable enquiry, that the excesses under the first four items had been sanctioned by the Superintending Engineer in his No. 422 N C., dated 30th August 1890, but the sanction could not be traced, and the revised rates had not been carried into the register of works.

29. In his No. 183 S.E., dated 13th April 1894, the Executive Engineer suggested the desirability of submitting a revised estimate in reference to the other excesses, but the Superintending Engineer replied that as the work was approaching completion the excesses might be dealt with in the completion report. The Code rules (volume II, chapter II, paragraph 170), however require that this report should have been made to the Superintending Engineer "immediately on its becoming apparent" that the rates were likely to be exceeded, that it should have been made on the works slip, and that it should not have been deferred until the work approached completion (see also paragraph 40).

30. *Improvements to Chundale-Mysore Road—Estimate Rs.* 37,400, *Register No.* 41 *of* 1893–94.—Rs. 671–1–11 shown in the register of works at end of September 1894 as arrears includes Rs. 229–2–0 for labour employed during June 1894 which had not been paid to end of November 1894. The delay in payment requires explanation.

31. The register for this work shows, under a sub-head, "deduct value of explosives supplied," a *minus* sum of Rs. 654–2–3 for value of explosives purchased by Government and supplied to the contractors, a corresponding amount having been included as value of work done under metalling. This is not correct. The payment should have been debited to the contractor and should not have been treated as work done (Code, volume II, chapter II, paragraphs 135 and 166). This remark applies also to a sum of Rs. 77–14–3 similarly shown in the accounts of "annual repairs to Calicut-Vayittiri road."

32. *Annual Maintenance of Vayittiri-Gúdalúr Road—Estimate Rs.* 28,200, *Register No.* 10 *of* 1894–95.—The register shows at end of September 1894 arrears of Rs. 1,487–14–3, but the details of this amount under its sub-heads "contract," "labour" and "materials" are not known. The arrears under "contract" as shown in the contractor's ledger appear to be Rs. 441–10–5. The details for the balance of Rs. 1,046–3–10 which is stated to be arrears of labour are not forthcoming, owing (1) to a confusion in the continuous record of arrears nominal muster rolls and (2) to a practice of not making payments in the order of their periods.

33. *Annual maintenance of Calicut-Vayittiri Road—Estimate Rs.* 28,600, *Register No.* 28 *of* 1894–95.—The remarks just made apply also to a sum of Rs. 1,367–15–6 shown in the accounts of this work as arrears of labour, the details of which are not forthcoming.

34. *Constructing Barracks at West Hill, Calicut.*—The following divergence were noticed under teakwood venetians and panelled doors with frames and brass fastenings :—

	Quantity.	Rate.
	S. FT.	RS. A. P.
Sanctioned	736	2 0 0
Actuals	548	2 7 3

35. *Sub-Registrar's office at Vayittiri.*—Here also rates have been exceeded, and largely exceeded, as shown in the following statement :—

	Sanctioned.	Actuals.		
	RS.	RS.	A.	P.
Table moulded bricks in chunam in foundation basement.	35	45	2	6
Do. do. in superstructure ...	40	45	2	6
Do. do. in archment	50	55	2	6
Junglewood work	2	3	0	0
Wrought iron straps, with 1" bolts, nuts and washers ...	2	6	4	0
Painting with two coats of chocolate paint	4	6	0	0
Junglewood windows and glazed windows	2	3	6	0
Do. batten windows and glazed shutters and iron bars.	2	3	0	0
Roofing with first-class tiles, junglewood reepers, and continuous iron sheeting	50	70	12	6
Flooring with 6" concrete and plastered over with cement	30	39	0	0
Plastering basement with ½" asphalte	20	25	0	0
Flooring with asphalte with ¼" thick over 4" concrete ...	35	50	3	4
Flooring with brick on edge on 4" concrete and pointed with Portland cement	15	45	9	3

36. The history of this work is as follows :—It was given out under contract to Messrs. Muthusawmy and Sons in September 1891 and on the dissolution of the firm in January 1892 the tender of a Mr. Brown for its completion was accepted. Work not having progressed favorably, it was taken away from Mr. Brown and entrusted to Messrs. Mitchell and Mackenzie, but there is nothing on record to show in what month or year, or on what terms, this firm undertook the work. Their rates are largely in excess of sanctioned rates, and on their claiming a further sum of "about Rs. 4,000," the present Executive Engineer (Mr. H. O'Connell) challenged their rates. The reply he received (in their letter No. 133, dated 7th December 1894) was to the effect that "contractors' commission also includes a sum of, certainly not less than, 5 per cent. that must always be allowed for loss in advances and something also for interest on money laid out."

37. In addition to the booked outlay against final sub-heads of this work a sum of Rs. 1,545–4–2 stood at debit of the suspense sub-head "Materials at site" on 31st October 1894. This amount includes a sum of Rs. 982 paid in March 1892 principally for junglewood and zinc sheeting supplied by Muthusawmy and Sons, but there is nothing whatever on record to show whether this material was handed over to Mr. Brown, or eventually to Messrs. Mitchell and Mackenzie or what has become of it, and the matter is now receiving Mr. O'Connell's attention.

38. Of the balance (Rs. 563–4–2) of the above amount of Rs. 1,545–4–2, Rs. 550 represents the value of unsuitable bricks that were procured from the second contractor Mr. Brown, and it was decided by the Chief Engineer, in his No. 98 D., dated 5th May 1894, that the loss must be accepted by Government.

39. From the correspondence on the subject it would appear that the bricks were purchased by the late sub-divisional officer (since deceased) (i) "merely to spend his allotment," (ii) that they are "unfit for building walls of houses or abutments," and (iii) that the work "cannot bear the charge." The Chief Engineer having, in his circular memorandum No. 1793 C. of 27th April 1894, passed orders which meet the irregularity noticed at (i), it only remains to adjust the value of the bricks. As a general rule, the value of any material purchased for a work should be debited to that work, whether the material has been used on it or not, and remain at debit of it until it can be utilized elsewhere, but Code, volume I, chapter XII,

paragraph 23, enjoins caution against "all doubtful final charging off of stores to works," and I think this is a case in point. If the bricks are useless—I notice from the correspondence that they were originally of inferior quality and that they have already deteriorated by exposure to one monsoon—the work should be relieved of the debit of Rs. 550, the bricks should be disposed of before they deteriorate further, and the loss adjusted in accordance with the principle laid down in Code, volume II, chapter II, paragraph 141.

40. *Constructing a combined office for the Tahsildar and Deputy Tahsildar at Mangalore.*—The works slip has not been submitted to Superintending Engineer for the undermentioned excess over a sub-head of the work :—

Sub-head.	As per estimate.			Actuals to October 1894.		
	Quantity.	Rate.	Amount.	Quantity.	Rate.	Amount.
			RS.		RS. A. P.	RS.
Laterite stone in chunam for foundation and basement	18,684	23 per cent.	4,297	30,113	18 14 10	5,703

41. *Materials at site.*—With the exception of the items noticed in paragraphs 34 and 35, the amounts shown in the register of works under this sub-head represent amounts advanced on contractors' materials and agree with the details shown in the several contract certificates.

The works concerned are the following :—

		RS.
(i)	Constructing a combined office for the Tahsildar and Deputy Tahsildar at Mangalore	2,550
(ii)	Do. District Munsif's court with out-houses at Karakal.	4,325
(iii)	Do. Collector's cutcherry, Calicut	1,036
(iv)	Do. Sub-Registrar's office, Vayittiri	1,545
(v)	Improvements to Vayittiri-Gúdalúr road	2,975
(vi)	Annual maintenance do.	2,149
	Total ...	14,580

42. The practice of making advances to contractors for the purchase of materials was commented on in paragraph 9 of my endorsement on the last inspection report (G.O., No. 8 W., dated 2nd January 1894), and it is noticed that in Chief Engineer's circular memorandum No. 1793 C., dated 27th April 1894, the practice has been discouraged; but it is very important that a strict watch should be kept on the proper accounting for the above sums with special reference to the fact noticed in paragraphs 34 and 35.

43. *Road metal.*—Sub-divisional returns are checked only in respect of—

(i) opening and closing balances,
(ii) arithmetical accuracy,

but the receipts of the month should be checked with contractors' bills and the issues with ten-day reports which should be obtained for the purpose.

44. A rate book (form No. 43 B.) should be maintained as required by Code volume II, chapter II, 151.

45. *A schedule of rates* as required by Code, volume I, chapter VII, paragraph 8, is under preparation (Superintending Engineer's No. 523 C. of 11th December 1894).

46. *Establishment bills.*—Travelling allowance journals of such establishments as are not submitted to the Examiner for audit were checked and found correct; but Sub-overseer Doraisawmy Mudaliar needs to be instructed in the preparation of his journal. He distributes his conveyance allowance of Rs. 15 at 8 annas a day, and for days of halt he shows the amount under "Haulage by Railway."

47. In the *Register of Security deposits* the Examiner's acknowledgments for Government promissory notes sent through him for safe custody have not been quoted.

48. *A register of incumbents* should be maintained (Code, volume II, chapter I, paragraph 207).

49. *Service books.*—The attestation of the opening entries in the service books of the undermentioned individuals is overdue :—

	Date of last attestation.
Amboo, A. K. C., clerk	23rd October 1889.
Cannan, Kutty Kandy, messenger	27th September ,,
S. B. D'Rebello, overseer, 1st grade ...	5th November ,,
Doraisawmy Mudaliar, sub-overseer	28th July ,,
Jacob, lascar	23rd October ,,
Koran, lascar	23rd ,, ,,
Lobo Pasco, lascar	13th November ,,
Raman, M., clerk	23rd October ,,
Sheik Ibrahim, messenger	13th November ,,

50. A service book has not been opened for Osmanby, peon, who was appointed on 15th August 1894. He is stated to be still on probation.

51. Used *counterfoils of cheque books* are not returned to the divisional office by Sub-divisional offices, and there are large numbers of cheque books of over 5 years old.

52. *Service label account.*—The counterfoils of requisitions are not signed by any one, nor are the amounts expressed in words.

53. The *Remittance book* should be totalled in ink at the end of each month.

54. *Maintenance of roads.*—Now that the Calicut-Vayittiri road has been completed, that final bills for improvements to the Vayittiri-Gúdalúr road are coming in, and that the improvements to the Chundale-Mysore frontier road are expected to be completed about the end of the current official year, the desirability of making the maintenance of those roads over to the Local Fund Board, in accordance with the principle that has been adopted in all other parts of the Presidency, is submitted for the consideration of Government. The bulk of the accounting in the Wynaad (late Cannanore) sub-division consits of charges for the maintenance of these roads, and as the work is done entirely by daily labour (*vide* paragraphs 11 and 12), the preparation, payment, and check, of nominal muster rolls takes up a considerable portion of time. All this would be saved if the department were relieved of the charge of these roads ; and in this eventuality the Executive Engineer is of opinion that the head-quarters of the sub-division might advantageously be fixed at Cannanore,—a change which in that officer's opinion would liberate the services of one Assistant Engineer (as the charge could then be held by a subordinate) and save the monthly sums now paid as Wynaad allowance.

(Signed) I. S. SHERLOCK-HUBBARD,
Inspecting Officer.

E. No. 27.
500—2-11-94.

KEEP-WITH CURRENT No.

dated 189 .

GOVT. OF MADRAS. } 189 . { P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, // January 1895.

OFFICE NOTE No. 59/B

To

W.

Inspection Report on the accounts of the Executive Engineer, West Coast Division, dated 15th. December 1894.

Submitted for the orders of Government, with special reference to paras 18 to 23, 28, 35 to 37, and 54.

C.

P. W. CURRENT No. 180

Encls: 1

Recd: 12-1-95

KEEP-WITH CURRENT No.

dated 189 .

Circ 180 and 5 Stns today 17.1.95.

DO. 17-1-95

E. No. 27.
500—2-11-94.

GOVT. OF MADRAS. } 1895. { P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 17th January 1895.

OFFICE NOTE No. 1430.

To

W.

In para 23, line 4, of my inspection report dated 15th. December 1894 on the accounts of the West Coast Division submitted with my No. 59 B. dated 11th. January 1895, please alter the 4th. and 5th. words,

from " works abstracts",

to " registers of works ".

for C. 17/1/95

17.1

1549

...t th...
...ills atten...
...e rec... should b...
...in due course.
The Supty. Engineer ...
...will

P. W. COURRENT No. 322

2-10-94 No 2449 W
13-11-94 No 2901 W
6-11-94 No 2814 W
20-6-94 No 1579 W

Acco 17-1-95

1546 W

PUBLIC WORKS DEPARTMENT.

Ag 1546 dd 21st January 1895

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following

Office Note from the Exr: P.W. Accts (A.E. No. 59 B. d/11 January 1895)
— do — do — (" No. 143 B. d/17 — do —)

Communicated to the Superintending Engineer, IV Circle for the information and guidance of the Executive Engineer West Coast Division.

2. The proposals in paras 21 to 23 of the inspection report are approved and sanctioned for adoption.

3. The Supty: Engineer will submit an explanation with reference to the matter brought to notice in para 28.

4. It is observed that the subject of paras 35 to 37 is now receiving Mr: O'Connells attention. The result should be reported in due course.

5. The Supty: Engineer will

(40—1,000—26-11-94.)

will submit his views with
respect to the suggestion in
para 5 4

PROCEEDINGS OF THE MADRAS GOVERNMENT

DESPATCHED
31 JAN. 95

S. E. IV Circle
Other Supdtg: Engineers
C. A. to Govt.
S. of W. P. Project
Exr. P. W. Accts.

C No 322

Govt. of {1895} Madras.

PUBLIC WORKS.

Dated

Recd. Encl.

G.O., 21/1 1895 No. 154 W

Inspection report

orders on the — on the
Accounts of the Vest
Board Dr, dy 15-12-94.

T.C.C. 21/1

9—2,000—93.