Public Works (1897) Department.

G.O., No. 242 W

DATED 14 September 97

14/9/97

[Despatch Abstract.]

Inspection Report.

Recording, with remarks, the —
of the Light House Dr, submitted
by the Examiner P.W. Hects

[P. W. 26.
200—18-7-89.]

Jr
Sec 15/9

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

GENERAL.
ACCOUNT.

Government {1899} of Madras.

PUBLIC WORKS.

Recd. } 1899. *Enclosures*

Regd. *Spare copies*

G.O., No. 2412 W., 14th September 1899.

SEPTEMBER.

Inspection Report

Recording, with remarks, the — of the Lighthouse Division submitted by the Examiner, Public Works Accounts.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following papers :—

Report of an inspection of the Accounts of the Office of the Superintendent of Works, Lighthouse Division, by Mr. E. A. Lee, Examiner of Accounts, on January 31st, and February 1st, 1899.

This office has never been previously inspected and was only constituted an office rendering monthly accounts in January 1898, since when Mr. W. I. Jackson has been throughout the Accountant. The Superintendent of Works, Mr. F. W. Ashpitel, has been continuously in charge of the division since its formation.

1. The work of a division from an accounts point of view is extremely light, and if it were not that much of the executive work has to be carried out in places where it is excessively difficult to obtain labour and workmen, it would probably be lighter still. It is also apparently found impossible to secure the services of efficient Sub-divisional clerks, and a certain amount of work therefore which might otherwise, in the ordinary course, be done in Sub-divisional offices, such as the preparation of work abstracts, is thrown on the Head-quarters office. This is certainly to be regretted; and as the Accountant has only, at present, one clerk to assist him in both Accounts and General Office work, he necessarily has much to do.

2. In connection with the above-noticed preparation of WORK ABSTRACTS, it appeared to me that the employment of contractors, even to a small extent, would help to simplify accounts; at present everything in the division (except for the doors and windows contract) seems to be done by daily labour, and this of course naturally entails many accounts forms before the register of works can be posted.

3. REGISTER OF WORKS.—I was especially asked by the Superintendent of Works to look at this, but apparently he has lost sight of paragraph 153, chapter II, and of paragraph 389 of chapter III, Volume II of Public Works Department Code, in the latter of which it is pointed out that it is only at the time of inspection of an office that an Examiner can scrutinise the rates at which work is executed. There is nothing in the works register or the work abstracts to show quantities and rates, and the result is that the Superintendent of Works can from his office records only compare cost of work to date by such heads as "Foundation", "Superstructure", "Floors", "Stairs" with similar totals of the sanctioned estimate; actual cost of work therefore can only be estimated by him when inspecting progress at site, and this can hardly be considered as satisfactory from an accounts point of view.

4. The minor points of audit, as brought out in the inspection and Test Audit (which was carried out for the month of August 1898), will be brought to the notice of the Superintendent of Works on his return from tour as previously arranged with him. It is to be regretted, however, that no intimation was sent by the Superintendent of Works to his office of the coming inspection, and of the necessity of calling in of Measurement Books and Treasury Pass-Books as in their absence neither of these could be tested or inspected.

5. With regard to the working of the Divisional office itself, it appeared to me that it would be distinctly advisable that the Accountant, who now posts the cash-book only, should have the duty of making all head-quarters payments when the Superintendent of Works is away on tour. At present the cash-book represents transactions posted without due continuity, and this would be to a great degree prevented if payments were made by the Accountant himself, instead of the clerk (on Rs. 50) who, moreover, though he has the keys of the safe and the custody of the cash and blank cheque books (2 on date of inspection), furnishes no security.

6. THE CONTRACTORS' LEDGER.—No attention seems to have been paid to the remarks in the Standing Order to paragraph 166, chapter II, Volume II, Public Works Department Code; there were no signatures of either of the contractors, and credits to their accounts appeared in the main to be based not on the total of bills accepted, but on estimated work turned out, though not finally paid for.

7. With the exception of the points noticed above, and especially with reference to the absence of quantities in the works register, the accounts of the division may be said to be in a satisfactory condition.

MADRAS,
1st February 1899.

(Signed) E. A. LEE,
Examiner of Accounts, P.W.D.

No. 213 A./A.

Forwarded to Government for information and favour of orders after obtaining from the Superintendent of Works such remarks or explanations as he may like to offer on the points dealt with.

(Signed) E. A. DENNYS,
Examiner of Public Works Accounts,
Madras and Coorg.

20th February 1899.

From F. W. ASHPITEL, Esq., Superintendent of Works, Lighthouse Division, to the Secretary to Government, Public Works Department, dated Egmore, 10th March 1899, No. 2223.

With reference to your No. 1220 C., dated 27th February 1899, I have the honour to make the following remarks on the Examiner's inspection note, therewith forwarded, and to regret that I do not quite understand your concluding remarks. Bills for contract works are made in the measurement books in which every detail is shown, while work registers record the totals of the work shown in the measurement books according to sub-heads. Work registers never did show complete details of bills owing to the system of lumping sub-heads, estimated to cost less than Rs. 500, and, to my mind, it is quite unnecessary to keep on repeating the same information in different books.

2. *Inspection Note, paragraph* 1—Calls for no action as additional clerical establishment has been sanctioned.

3. *Inspection Note, paragraph* 2.—Contractors are already employed for the supply of materials, whenever I consider that it is advisable to do so. I am quite aware that it would simplify accounts to employ contractors, but the contractors whose services would be at my disposal would be mere men of straw or, perhaps I should say, "paper," as their chief use would be to simplify accounts. My works are chiefly in out-of-the-way places, where it is impossible to determine rates accurately, and a contractor would simply fail and leave me in the lurch when rates are too low and take the profit when too high. Government and, according to recent order, I and my subordinates would be likely to suffer seriously if the present proposal for simplification of accounts is adopted, and I request that I may be permitted to exercise my discretion in this matter as heretofore.

4. *Inspection Note, paragraph* 3.—I am at a loss to understand what the Examiner means by the statement that "actual cost of work, therefore, can only be estimated by him when inspecting progress at site, and this can hardly be considered as satisfactory from an accounts point of view." I presume that I need not write at length on this subject, as the form of work register in use in this division was sanctioned after a reference to one, if not two, Examiners of Public Works Accounts, and I have found it most convenient and suitable and can follow the expenditure on each work much more closely than was possible with the previous system. The statement of the Examiner is so evidently written under a misapprehension of the facts of the case that it seems hardly necessary to refute it. The Examiner has forgotten that I receive progress reports and that from these I can at once determine whether there is likely to be any excess over estimate or not. For instance the progress report at the end of a month may record the fact that at a certain lighthouse foundation is completed and superstructure up to 80 feet in height out of 120 feet. I turn up the work register and can at once determine whether there has been an excess or not on the important sub-head "foundation" which has been closed and by considering that the tower is two-thirds completed can also form a fairly accurate idea whether this item is likely to exceed. So with the other sub-heads, but, as I have already explained, the system in this office No. 792, dated 6th December 1897, it does not seem necessary to repeat the remarks then made. I cannot strike rates from the work register and have never yet tried to do so as I am doing departmental work and it would be a mere waste of time as pointed out in paragraph 1 of this office letter above quoted. If I was doing contract work the bills would be made out according to the tender rates and there would be no object in repeating rates in the work register.

5. *Paragraph* 4 *of Inspection Note.*—The probable date of inspection was first given as 6th December 1898, but at my request the inspection was postponed till after the 15th January. The inspection took place on the 30th January and following dates and, being the end of the month, the pass-books had been returned to the Treasury officers concerned for the preparation of treasury balance certificates. If I had kept them there would have been inconvenience, but, as a matter of fact, I had no idea that the Examiner attached importance to their inspection. A convenient course would be for me to send them to his office for inspection when they come to Madras if he so desires. Measurement books are important books of reference while works are in progress, and I do not regard them as done with until the works to which they refer have been completed. I could not withdraw them from Sub-divisional officers for three weeks or a month at the busiest time of the year.

6. *Paragraph* 5 *of Inspection Note.*—The clerk has a small imprest and makes petty payments under the supervision of the accountant to whom the receipted vouchers are handed for entry in the cash-book. The arrangement has been found convenient and there does not appear to be any serious objection as the clerk holds a permanent appointment. The change can be made if the Examiner still thinks it desirable, but the Accountant has plenty of other work to do as noted by the Examiner in paragraph 1 of his note.

7. *Paragraph* 6 *of Inspection Note.*—The signatures of contractors have since been obtained. The accounts as a rule are based on bills accepted and recorded in the measurement book. In the case of incomplete work part payments are based on the estimated work turned out with a reduction for security and this is the total of bills accepted. The payments objected to by the Examiner were for piecework done by my carpenters at Calicut and were made chiefly for wood purchased by the piece-worker from timber merchants and after inspection by me. It was absolutely necessary to push on with work to avoid loss to Government at Kaph Rock Lighthouse, and unless I made these part payments work could not progress. I had no wish to relieve the pieceworker of responsibility by taking over his timber bills and would submit that, under the circumstances, my action may be approved.

Office-note from the Examiner, P.W. Accounts, dated 14th June 1899, No. 1899 B./A.

Office-note from the Examiner, Public Works Accounts, dated Madras, 26th June 1899, No. 2098 B./A.

[Your office-note No. 2548 C., dated 2nd June 1899.]

In continuation of my office-note No. 1899 B./A., dated the 14th instant, having now received a reply to the reference made to the Superintendent of Works, Light-house Division, I proceed to deal below with paragraph 4 of Mr. Ashpitel's letter.

2. The Superintendent of Works states—

(*a*) That the present form of register of works was introduced after reference to one or two Examiners and quotes G.O., No. 681 W., dated 14th March 1898, sanctioning the re-arrangement of sub-heads for the lighthouse at False Point in the Kistna district and Manapad in the Tinnevelly district.

(*b*) That it has been found, in practice, more convenient and suitable as permitting closer watch of expenditure with sanctioned estimate.

(*c*) That the fact of any excess occurring can be easily ascertained from the progress registers forwarded to him by Sub-divisional officers and that no reference to register of works in regard to this point is necessary.

(*d*) That inasmuch as the bulk of expenditure is incurred by departmental agency there is no object in striking rates for any kind of work done and that in the few cases in which work is given out on piecework or contract, the tendered rate is the rate at which payments are made and that no object would be gained by repeating the rates in the register of works.

In this connection the Superintendent of Works quotes his letter No. 792, dated 6th December 1897, in reply to a circular reference from Chief Engineer, Public Works Department, on the subject of the detail in which accounts of famine relief works should be kept.

3. The register of works method in the Lighthouse division shows a misunder-standing of the term "sub-head." The definition of this term is given in Code II, I, 100, and when referring to accounts of works by sub-heads in Code II, II, 153, the intention evidently is to follow the above definition which is that adopted in other provinces. The Superintendent of Works, however, obtained sanction, *vide* G.O., No. 681 W., dated 14th March 1898, to expenditure being accounted for under such heads as "Foundation", "Superstructure", "Floors", "Stairs", &c., and if the interest of the work, of which the Chief Engineer, Public Works Department, is of course the best judge, requires this allocation, it is only necessary to show the estimated quantity, rate and cost for each such *head* so that, besides complying with the Code II, II, 153, in regard to striking of rates, it will admit of the scrutiny by the Examiner, which is contemplated by Code II, II, 389.

4. The object of accounting by sub-heads is of course to arrive at proper data for future operations and to watch the expenditure as regards the adherence or otherwise to the estimated quantity, rate and cost. This object cannot be attained without some record which will admit of a comparison month by month between estimated and executed quantity, rate and cost. The progress register referred to by the Superin-tendent can only show the *progress* roughly, and the register of works is the only authorised permanent record of expenditure against grant and estimate.

5. Code II, II, 161, requires that every original work or repair estimated to cost more than Rs. 200, *whether carried out by departmental agency or by contract*, excepting those completed in the same month in which they were begun, should be recorded in the register of works, the expenditure being classified against the different sub-heads of the estimate and rate struck monthly on each description of work done up to date. This rule includes work carried out by departmental agency.

6. In short, to adopt the proposed method, *i.e.*, to record progress on such a work without the means of comparing actual with estimated quantity, rate and cost month by month, would constitute a deviation from the prescribed procedure which, as it would prevent the audit contemplated by Code rule, would require the sanction of India.

Order—No. 2412 W., dated 14th September 1899.

Recorded with the following remarks:—

Inspection Report, paragraph 2.—Good reasons have been shown for the limited employment of contractors in this division, and the Superintendent of Works will be permitted to exercise his discretion in the matter as heretofore.

Inspection Report, paragraph 3.—Government having in G.O., No. 681 W., dated 14th March 1898, authorized the Superintendent of Works, Lighthouse Division, to keep the work registers in their present form, no alteration in this respect is considered necessary.

Inspection Report, paragraph 4.—The remarks in this paragraph are answered in paragraph 5 of the letter from the Superintendent of Works read above to which the Examiner's attention will be drawn.

Inspection Report, paragraph 5.—All head-quarters payments should in future be made by the Accountant when the Superintendent of Works is away on tour.

Inspection Report, paragraph 6.—Under the circumstances explained, the action of the Superintendent of Works is approved.

(True Extract.)

Under Secretary to Government.

To the Superintendent of Works, Lighthouse Division.
" Examiner, Public Works Accounts.

Exd. W. D'Mose.

P. W. Department.

A

Read the following:—

From the Examiner, P.W. Accounts, No 213 A/A dy 20.2.99.
" " Supdt. of Works, Light House Division, No 2223 dy 10.3.99
" " Examiner, P.W. Accounts, No 1899 B/A dy 14.6.99.
" " Examiner, P.W. Accounts, No 2096 B/A dy 26.6.99

Circulated to Hr. the Governor

FOR ORDERS No: 2412 W dy 14.9.99

Recorded with the following remarks:—

Inspection report para 2. Good reasons have been shown for the limited employment of contractors in this division, & the Supdt. of Works will be permitted to exercise his discretion in the mat as heretofore.

Inspection Report, para 3. The question of simplifying the ~~ac~~ heads by which ~~books~~ Regis ~~are maintained is made a~~ ridirectus separately,

Inspection Repat, para 4. The remarks in this para are answered in para 5 of the letter from the Supdt. of Works read above to which the Examiner's attention will be drawn.

Govt. having in GO No 681 W dy. 14.3.98 ~~authorized~~ sanctioned the Supdt of Work L the ~~system of keeping work registers~~ keep the work registers in ~~the~~ their present form no alteration in this respect is considered necessary.

(Flag C)

Inspecto

[P. W. 43. 1,000—28 2-19.]

Inspection Report, para 5 all head-quarters payments should in future be made by the Accountant when the Supdt. of Works is away on tour.

Inspection Report, para 6. Under the circumstances explained, the action of the Supdt. of Works is approved.

Rev. 1/9

To

The Supdt of Works, L.H. Divn
& Examr, P.W. Accts.

Public Works (1899) Department.

CURRENT No. 5094

From

The Examiner P.W. Accounts,
Madras & Coorg

Order

No. 2098 13/A (W.O)

Dated 26th June 1899

Received 27.6.99

Registered

Enclosures one file.

Spare copies.

SUBJECT.

Inspection notes on the Light House Dr — furnishes remarks on Mr Ashpitel's letter in connection therein —

saw

02345-3
ND 13/9

Ce 29/6/99

BACK PAPERS.

No.	Date.
2548 C	2.6.99.
5W	3.1.99
4625 C	16-11-97
2797 C	26.6.98
2548 C	2/6/98
1220 C	27-2-98
5229 C	23.11-98

FURTHER PAPERS.

No.	Date.

E. No. 27.
1,000—16-5-98

KEEP-WITH

CURRENT No.

GOVT. OF MADRAS. } 1899. { P.W. DEPT.

EXAMINER, P. W. ACCOUNTS.

dated 189 .

Madras, 26 June 1899.

OFFICE NOTE No. 2098 B/A

To

W. (N.O).

Your O.N.No.2548 C dated 2nd: June I899.

In continuation of my O.N.— No. I899 B/A dated the I4th: Instant having now received a reply to the — reference made to the Superintendent of Works Light House Division I proceed to deal below with para 4 of -- Mr.Ashpitel's letter .

2. The Superintendent of Works states

(a) that the present form of -- Register of Works was introduced after reference to one or two Examiners and quotes G.O.No. 681 W dated I4th: -- March I898 sanctioning the re-arrangement of sub heads for the Light House at Fal Point in the Kistna Distri

and

and Manapad in the Tinnevelly District.

(b) that it has been found,in practice,more convenient and suitable as permitting closer watch of expenditure with sanctioned estimate.

(c) that the fact of any excess occuring can be easily -- ascertained from the Progress Registers forwarded to him by Sub Divisional officers and that no reference to Register of Works in regard to this point is necessary.

(d) that in as much as the bulk of expenditure is incurred by Departmental agency there is no object in striking rates for any kind of work done and -- that in the few cases in which work is given out on piece work or contract, the tendered rate is the rate at which payments - are made and that no object would be gained by repeating the rates in -- the Register of Works-

In this connection the Superintendent of Works quotes his letter No.792 dated 6th: December I897 in reply to a circular reference from Chief Engineer P.W.D.

78

on the subject of the detail in which - accounts of Famine Relief Works should be kept.

3. The Register of Works method in the Light House Division shows a misunderstanding of the term "Sub head". The definition of this term is given in Code II.I.I00,and when referring to accounts of works by sub heads in Code II.II.I53 the intention evidently is to follow the above definition which is that adopted in other Provinces. The Superintendent of Works however obtained sanction,vide G.O No.68I W dated I4th: March I898,to expenditure being accounted for under such -- heads as "Foundation","Superstructure" - "Floors","Stairs" etc and if the interest of the work,of which the Chief Engineer P.W D.is of course the best judge,requires - this allocation it is only necessary to show the estimated quantity rate and cost for each such head so that besides com-- plying with the Code II.II.I53 in regard to striking of rates it will admit of - the scrutiny by the Examiner which is -- contemplated by Code II.II.389.

4. The object of accounting by sub heads is of course to arrive at -- proper data for future operations and to watch the expenditure as regards the adherence or otherwise to the estimated -- quantity,rate and cost. This object cannot be attained without some record -- which will admit of a comparison month by

-by month between estimated and executed quantity rate and cost. The Progress -- Register referred to by the Superintendent can only show the progress roughly and the Register of Works is the only - authorised perm,anent record of expenditure against grant and estimate.

5. Code II.II.I6I requires - that every original work or repair estimated to cost more than Rs: 200/- -- whether carried out by departmental -- agency or by contract ,excepting those completed in the same month in which they were begun, should be recorded in the - Register of Works,the expenditure being -classified against the different sub - heads of the estimate,and rate struck monthly on each description of work done up to date. This rule includes work carried out by departmental agency.

6. In short to adopt the proposed method - i.e. to record progress on such a work without the means of comparing actual with estimated quantity-- rate and cost month by month - would -- constitute a deviation from the pres-- cribed procedure which,as it would prevent the audit contemplated by Code rule -would require the sanction of India.

A.R

Offg: C.

Public Works (1899) Department.

CURRENT No. 4757

4182W

C/No 2797 cdj 20/6/99

From The Examiner, P.W. Accts, Madras & Coorg.

Order

Recorded.

No. 1899 B/A

HL 16/6

DW

Dated 14th June 1899

Received 15-6-99

Registered

Enclosures

Spare copies.

RW

SUBJECT.

Inspection Notes on the Accts of the Light House Dr —— states that the enquiry made by Dr will be replied on the receipt of reply from the Supdt of works L. H. Dr regarding certain items in the —

21/6/99 AHW

BACK PAPERS.

No.	Date.

FURTHER PAPERS.

No.	Date.

E- No. 27.
1,000—16-5-98

KEEP WITH

CURRENT No.

dated 189 .

GOVT. OF MADRAS. } 1898. { P.W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 14th June 1898

OFFICE NOTE No. 1899 B/A

To

W

Acknowledged - Your office note no 2548 C dated 2nd June 1899.

I find that a reference to the Superintendent, Light House Division is necessary and on receipt of a reply your enquiry shall have immediate attention.

H.R

Offg C.

14.6.99

1

a/3

Public Works (1899) Department.

Vol 2546

EXAMINER
P. W. ACCOUNTS
5 JUN 1899

CURRENT No. 2185

From the Supdt-works
Light-House Dockyard

C/

No. 2548 cdj 2/6/99

~~Order~~

To

C. H. O.

No. 2223

Dated 10 March 1899
Received
Registered } 11. 3. 99
Enclosures 2
Spare copies

File incomplete
8/4/99

SUBJECT.

For favour of remarks on para 4 of Mr Asstt Eng's letter.

Inspection Notes - Submitting his remarks on the points noticed by the Examiner in his ____ on the accounts of the Light House Dy.

AcK
26.5.99.

RWR.

DW.
B

with file - to be retd.

OFS 142 11/6

BACK PAPERS.

No.	Date.
1220 C	27-2-99
5 W	3-3-99
5-229 C	23-11-98
4625 C	10-11-97

N° 1899 C/H dated 14th June 1899

To W (26 C)

I find that a reference to the Superintendent of Works Light House Division is necessary and on receipt of a reply your enquiry shall have immediate attention

A.R

Offg C
14-6-99

FURTHER PAPERS.

No.	Date.

Note

EXAMINER
P. W. ACCOUNTS
5 JUN 1899
No.

OFFICE OF THE SUPT. OF WORKS, LIGHT-HOUSE DIVN.,

Egmore, Madras,

Dated 10th March 1899.

No. 2223

From

F. W. ASHPITEL, ESQ.,

SUPERINTENDENT OF WORKS,

LIGHT-HOUSE DIVISION,

Madras.

28

To

THE Secretary to Government
Public Works Department
Madras.

SIR,

With reference to your N° 1220 C dated 27th February 1899. I have the honour to make the following remarks on the Examiners Inspection note thereon forwarded and to regret that I do not quite understand your concluding remark. Bills for contract works are made in the measurement books in which every detail is shown while work registers record the totals of the work shown in the measurement books according to sub heads. Work registers never did show complete details of bills owing to the system of lumping sub heads estimated to cost less than Rs 50 and to my mind it is quite unnecessary to keep on repeating the same information in different books.

Inspection

2. Inspection note para 1. calls for no action as additional Clerical establishment has been sanctioned.

3. Inspection note para 2. Contractors are already employed for the supply of materials, whenever I consider that it is advisable to do so. I am quite aware that it would simplify accounts to employ Contractors but the Contractors whose services would be at my disposal would be mere men of straw or perhaps I should say 'paper', as their chief use would be to simplify accounts. My works are chiefly in out of the way places where it is impossible to determine rates accurately and a Contractor would simply fail and leave me in the lurch when rates are too low and take the profit when too high. Government and, according to recent orders, I and my subordinates would be likely to suffer seriously if the present proposal for simplification of accounts is adopted and I request that I may be permitted to exercise my discretion in this matter as heretofore.

4. Inspection note para 3. I am at a loss to understand what the Examiner means by the statement that "actual cost of work therefore can only be estimated by him

30

him when inspecting progress at site and this can hardly be considered as satisfactory from an accounts point of view" I presume that I need not write at length on this subject as the form of work register in use in this division was sanctioned after a reference to one, if not two, Examiners of Public Works accounts and I have found it most convenient and suitable and can follow the expenditure on each work much more closely than was possible with the previous system. The statement of the Examiner is so evidently written under a misapprehension of the facts of the case that it seems hardly necessary to refute it. The Examiner has forgotten that I receive progress reports and that from these I can at once determine whether there is likely to be any excess over estimate or not. For instance the progress report at the end of a month may record the fact that at a certain light house foundation is completed and superstructure up to 80 feet in height out of 120 feet. I turn up the work register and can at once determine whether there has been an excess or not on the important sub head "foundation" which has been closed and by considering that the tower is $\frac{2}{3}$ completed can also form a fairly accurate idea whether this item is likely to exceed. So with the other sub heads but as I have already explained the system in this Office No. 792 dated 6th December 1897 it does not seem necessary to repeat the remarks then made. I cannot strike rates from the work register and have never yet tried to do so as I am doing

X Flag-L

departmental

departmental work and it would be a mere waste of time as pointed out in para 1 of this office letter above quoted. If I was doing Contract work the bills would be made out according to the tender rates and ~~these~~ there would be no object in repeating rates in the work register.

5. Para 4 of Inspection note. The probable date of inspection was first given as December 6th 1898 but at my request the inspection was postponed till after the 15th January. The inspection took place on the 30th January and following dates and being the end of the month the pass books had been returned to the Treasury Officers Concerned for the preparation of Treasury balance Certificates. If I had kept them there would been inconvenience but as a matter of fact I had no idea that the Examiner attached importance to their inspection. A convenient course would be for me to send them to his office for inspection when they come to Madras if he so desires. Measurement books are important books of reference while works are in progress and I do not regard them as done with until the works to which they refer have been completed. I could not withdraw them from Sub Divisional Officers for 3 weeks or a month at the busiest time of the year.

6. Para 5 of inspection note. The clerk has a small impress and makes petty payments under the supervision of the accountant to whom the receipted

vouchers

48.

vouchers are handed for entry in the cash book. The arrangement has been found convenient and there does not appear to be any serious objection as the clerk holds a permanent appointment. The change can be made if the Examiner still thinks it desirable but the accountant has plenty of other work to do as noted by the Examiner in para 1 of his note.

7. Para 6 of inspection note. The signals of Contractors have since been obtained. The accounts as a rule are based on bills accepted and recorded in the measurement book. In the case of ~~important~~ incomplete work part payments are based on the estimated work turned out with a reduction for security and this is the total of bills accepted. The payments objected to by the Examiner were for piece work done by my carpenters at Kalicut and were made chiefly for wood purchased by the piece workers from timber merchants and after inspection by me. It was absolutely necessary to push on with work to avoid loss to Government at Kaph Rock Light House and unless I made these part payments work could not progress. I had no wish to relieve the piece worker of responsibility by taking over his timber bills and would submit that under the circumstances my action may be approved.

I have the honour to be
Sir,
Your most obedt Servant

W Thompson

Copd C.J.

Superintendent of Works

Public Works (1899) Department.

EXAMINER, P. W. ACCOUNTS 5 JUN 1899
LIGHT-HOUSE DIVISION 1614 1 MAR 1899 P. W. D. MADRAS

CURRENT No. P.W.D. ~~1600~~ 2185/99

No: 12200. d/27 Feb: '99

From The Examiner, P. Wks, Roads, Masons & Carpy

Order Endt.

Referred to the Supdt. of Works, Light-House Division, for such remarks or explanations as he may wish to offer on the points noticed by the Examiner, particularly in regard to para 3 written A.C.R. 27.2.99. Does this mean that the Abstract in which bills are made and contractors paid are included in the Accts. of Light Houses?

Col. R.E.
Offg. Secretary to Govt.,
P. Wks. D.

Dated 20th February 1899
Received
Registered 22-2-99
Enclosures
Spare copies

SUBJECT.

Inspection notes on the Accounts of Light Houses Dr — Forwards for orders —

BACK PAPERS.

No.	Date.

FURTHER PAPERS.

No.	Date.

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EXAMINER
W. ACCOUNTS
5 JUN. 1899

Report of an Inspection of the Accounts of the Office of the Superintendent of Works, Lighthouse Division, by Mr. E. A. Lee, Examiner of Accounts, on January 31st, and February 1st, 1899.

This office has never been previously inspected and was only constituted an office rendering monthly accounts in January 1898, since when Mr. W. I. Jackson has been throughout the Accountant. The Superintendent of Works, Mr. F. W. Ashpitel, has been continuously in charge of the division since its formation..

1. The work of a division from an accounts point of view is extremely light, and if it were not that much of the executive work has to be carried out in places where it is excessively difficult to obtain labour and workmen, it would probably be lighter still. It is also apparently found impossible to secure the services of efficient Sub-divisional clerks, and a certain amount of work therefore which might otherwise, in the ordinary course, be done in Sub-divisional offices, such as the preparation of work abstracts, is thrown on the Head-quarters office. This is certainly to be regretted; and as the Accountant has only, at present, one clerk to assist him in both Accounts and General Office work, he necessarily has much to do.

2. In connection with the above-noticed preparation of WORK ABSTRACTS, it appeared to me that the employment of contractors, even to a small extent, would help to simplify accounts; at present everything in the division (except for the doors and windows contract) seems to be done by daily labour, and this of course naturally entails many accounts forms before the register of works can be posted.

3. REGISTER OF WORKS.—I was especially asked by the Superintendent of Works to look at this, but apparently he has lost sight of paragraph 153, chapter II, and of paragraph 389 of chapter III, Volume II of Public Works Department Code, in the latter of which it is pointed out that it is only at the time of inspection of an office that an Examiner can scrutinise the rates at which work is executed. There is nothing in the works register or the work abstracts to show quantities and rates, and the result is that the Superintendent of Works can from his office records only compare cost of work to date by such heads as "Foundation," "Superstructure," "Floors," "Stairs" with similar totals of the sanctioned estimate; actual cost of work therefore can only be estimated by him when inspecting progress at site, and this can hardly be considered as satisfactory from an accounts point of view.

4. The minor points of audit, as brought out in the inspection and Test Audit (which was carried out for the month of August 1898) will be brought to the notice of the Superintendent of Works on his return from tour as previously arranged with him. It is to be regretted, however, that no intimation was sent by the Superintendent of Works to his office of the coming inspection, and of the necessity of calling in of Measurement Books and Treasury Pass-Books as in their absence neither of these could be tested or inspected.

5. With regard to the working of the Divisional office itself, it appeared to me that it would be distinctly advisable that the Accountant, who now posts the cash-book only, should have the duty of making all head-quarters payments when the Superintendent of Works is away on tour. At present the cash-book represents transactions posted without due continuity, and this would be to a great degree prevented if payments were made by the Accountant himself, instead of the clerk (on Rs. 50) who, moreover, though he has the keys of the safe and the custody of the cash and blank cheque books (2 on date of inspection), furnishes no security.

6. THE CONTRACTORS' LEDGER.—No attention seems to have been paid to the remarks in the Standing order to paragraph 166, chapter II, Volume II, Public Works Department Code; there were no signatures of either of the contractors, and credits to their accounts appeared in the main to be based not on the total of bills accepted, but on estimated work turned out, though not finally paid for.

7. With the exception of the points noticed above, and especially with reference to the absence of quantities in the works register, the accounts of the division may be said to be in a satisfactory condition.

MADRAS,
1st February 1899.

(Signed) E. A. LEE,
Examiner of Accounts, P.W.D.

No. 213 A./A.

Forwarded to Government for information and favour of orders after obtaining from the Superintendent of Works such remarks or explanations as he may like to offer on the points dealt with.

E. A. DENNYS,
Examiner of Public Works Accounts,
Madras and Coorg.

20th February 1899.

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