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MADRAS RECORD OFFICE

Government of Madras

Public Works DEPARTMENT

G.O. No.	2157	Press
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Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
5th August 1874.*

No. 110. Read the following endorsement of the Officiating Controller of Public Works Accounts, dated Madras, 22nd May 1874, No. 1,614 :—
Note of an Examination made of the Accounts of the Chingleput Range of the Chingleput District on the 27th, 28th, and 29th April 1874.

Last inspected in February 1871.—*Vide* G. O., No. 104, dated 16th March 1871.
Range Officer, Mr. R. J. Lowry, Executive Engineer, assumed charge in July 1872.

1. The Accounts were examined after the manner directed in the Accountant-General's Circular No. 29 of the 15th October 1873. Their actual state is noticed in the following table below, in which is given a brief description of the points requiring attention.

2. A few of the estimates were compared with the bills submitted for work executed, and, in each case, the rates entered in the latter were found to correspond with those included in the estimates.

3. The cash in hand (Rupees 55-2-5) at the time of inspection agreed with the amount shown in the Range Cash Book.

Statement showing condition of Records.

List of Accounts kept.	State of Account.	Reference to paragraphs in Report noticing Account.	
<i>Cash Accounts.</i>			
Cash Book	Up to date, complete, incorrect, neat...	Paragraph 4.	
Subordinates' Cash Accounts	Do. incomplete, correct, neat ...		
Cash Abstract of Receipts	In arrears, complete, correct, neat ...	Paragraph 7	
Do. of Disbursements			
Account Current	Up to date, complete, correct, neat ...	Paragraph 8.	
Range Pass Book	Do. do. do. do. ...		
Treasury Remittance Book	Do. do. do. do. ...	Do. 9.	
<i>Stock Accounts.</i>			
Account Current with Part III. of Abstract Book	Up to date, complete, correct, neat ...	Paragraph 10.	
<i>Miscellaneous.</i>			
Station Books	Up to date, incomplete, correct, neat ...	Paragraph 11.	
Register of Works	In arrears, incomplete, incorrect, neat...	Do. 12.	
Progress Report	Up to date, incomplete, correct, not neat	Do. 13.	
Contractors' Ledger	In arrears, complete, correct, neat ...	Do. 14.	
Petty Contractors' Account			
Statement of Road Metal	Not maintained	Do. 15.	
Schedule of Miscellaneous Advances		Do. 16.	
Do. of Deposits			
Register of public buildings...			
Do. do. rented and available for rent			
Half-yearly Return of Tools and Plant	This return had been compiled for the past half-year and was under examination by the Range Officer at the time of my inspection.		
Note Books		Paragraph 18.	

*Proceedings of the Madras Government, Public Works Department,
5th August 1874.*

4. *Range Cash Book.*—The whole of the entries relating to the month's accounts examined represented *bona fide* cash transactions except in one case * in which an adjustment recovery of Rupees 15-6-7 on account of an erroneous charge to a work had been treated as a cash transaction. The mistake was pointed out to the Head Accountant, and his attention directed to the instructions for the adjustment of refunds of expenditure given in this Office Circular No. 24 of the 17th November last.

5. As a rule the vouchers relating to each month's outlay are kept together and carefully filed in bound books according to their respective numbers. This, however, had not been done at the time of my examination with the vouchers for February last, and much time was in consequence taken up in collecting and arranging them for comparison with the payments recorded in the cash accounts of that month.

6. During my examination of the Range Cash Book, I observed that payments were regularly made at the following rates and charged to work estimates on account of the salaries of a moochee and two watchmen employed in the Range Office:—

I.—Moochee at the monthly rate of 10 Rupees.

II.—One watchman at the daily rate of 4 Annas.

III.—Do. at do. of 3 Annas.

The arrangement in respect to the moochee, which appears to have been followed since 1872, when the man was taken over from the Poona-mallee Range on its amalgamation with the Chingleput Range, will be at once discontinued.

As regards the watchmen Mr. Lowry purposes writing to the District Engineer with a view to the sanction of Government being obtained for their being treated as members of the petty permanent establishment, their employment being considered as absolutely necessary for the charge of the Range Office and of the tools, etc., kept in store.

7. *Cash Abstract of Receipts and Disbursements.*—In other Ranges one abstract book is kept for receipts and another for disbursements, but in this Range separate books

Remarks by Controller of P. W. Accounts.

* This is a common mistake in other Ranges: the distinction between book adjustments and *bona fide* cash transactions (*vide* Section I., paragraph 7 of the Manual) not being understood by the Accountants.

If the services of a moochee are, in the opinion of the District Engineer, absolutely necessary, a man might be got to do the work on less than 10 Rupees per mensem. The salary would of course be charged *under office establishment*.

The charge against work estimates for the pay of these men should not be continued in my opinion.

*Proceedings of the Madras Government, Public Works Department,
5th August 1874.*

Remarks by Controller of P. W. Accounts.

are opened for each taluq. I cannot see that any advantage is gained by the arrangement. Mr. Lowry, however, considers it as more convenient for reference with the cash accounts, and it may perhaps be allowed to continue. None of the books have been written up since the end of March, owing, as represented by the Head Accountant, to a pressure of work and recent absence on leave of the Deputy Accountant.

8. *Account Current.*—The office copy of this account is written up monthly in the printed form, and the whole of the copies for each year are kept together for reference. The account is also entered in a bound book in which appear copies of other monthly returns.

9. *Treasury Pass Books.*—These books are retained in the Range Office until the end of the month when they are forwarded to the Treasury Officers to be written up. Owing to this arrangement no entries appear of cheques paid in April. I have pointed out that under the rules the books should be sent back as often as possible, and this will be done in future. The Range Pass Book, Form R. of the Manual, contained entries of cheques issued up to date.

10. *Stock.*—The accounts of the Range exhibit a balance of Rupees 420-3-0, representing the value of a quantity of granite and laterite stone received over from Executive Engineer Mr. Harington on the amalgamation of the southern portion of the East Coast Canal Range with the Chingleput Range. A memorandum of the material received is kept on the records of the Range Office, but no Stock Record except the Account Current with Part III. of the Abstract Book has been opened out. Instructions have been given for the necessary forms of account being kept in future.

11. *Station Books.*—Nominal Rolls are furnished for record in the Range Office, but they are seldom, if ever, compared with the charges, for labor entered in the station books, the latter being regarded as sufficient vouchers for payments exhibited in the subordinates' cash accounts. During my examination I checked several of the entries in the nominal rolls with those in the station books, and in each case found them to agree.

The station books are not maintained in a complete form. In many instances cash ac-

* This arrangement need not be disturbed.

In this Range four Treasuries are dealt with, and it is necessary to have a pass book for each.

Estimates were compared.

*Proceedings of the Madras Government, Public Works Department,
5th August 1874.*

counts of disbursers' payments and summary of charges have not been entered, while in others neither progress of work executed up to date nor amount of estimate appear. Notes regarding examination and measurement of work by Range Officer are also omitted, and none of the books bear his initials or those of the Head Accountant. For work done on the East Coast Canal station books are not always maintained, simple receipts for material supplied and nominal rolls of work people being kept instead. In those cases where station books have been kept manuscript forms have been used in an incomplete form. The proper method of preparing and checking the station books was explained to the Range Officer and the Head Accountant, and the former promised, so far as the preparation of the books is concerned, to see that it is correctly done in future. As respects, however, the checking* of the station books with the nominal rolls, Mr. Lowry has no hope of its being carried out with his existing office establishment as it is with the greatest difficulty they now succeed, notwithstanding the omission to examine the station books, in compiling and submitting the monthly accounts within the prescribed time.

12. *Register of Works.*—The following works are in progress for which a Work Register should be maintained :—

	Estimate.	Expenditure up to end of Feb. 1874.
	RS.	RS.
1. Remetalling Great Western Trunk Road No. III.	3,000	2,905
2. Road from Trunk Road No. II to Tetry	38,200	31,718
3. Do. from Chingleput to Covelong	50,000	10,335
4. Remetalling Great Western Trunk Road No. II.	12,760	10,407
5. Repairs to the Madrantakum Tank Bund and Calingulah	4,500	4,279
6. Do. to the Kulcolom Tank	2,546	2,627
7. Bridge at the 20th mile on the Great Western Trunk Road	10,300	541
8. Road from Coom village to Thundatum	55,800	192
9. Deepening Southern canal	12,000	972
10. Do. do.	6,360	4,560

The register has been opened only for the first four works. The entries relating to the first three have been written up to the end of March. Those connected with the fourth work are in arrears from the end of February. Neither estimated nor resulting rates have been noted in the register for any of the works, and

Remarks by Controller of P. W. Accounts.

* Every station book need not be checked with the nominal rolls, but here and there the Range Officer should have them to judge of the carefulness, etc., of his subordinates.

*Proceedings of the Madras Government, Public Works Department,
5th August 1874.*

Remarks by Controller of P. W. Accounts.

in the case of the second work the aggregate (Rupees 37,750) of the amounts entered under sub-heads of estimate is Rupees 450 less than the total amount (Rupees 38,200) of the sanctioned estimate.

13. *Progress Report*—A rough copy of this schedule of expenditure is prepared monthly in the authorized form, and from time to time the copies are bound up in one volume. In February an expenditure of Rupees 57-10-3 was incurred on the Wallajabad and Sunkawar Choultry road, but as the total outlay was Rupees 28-5-9 in excess of the year's allotment that amount was brought into the Miscellaneous Advance account pending adjustment from the current year's grant, and the balance only (Rupees 29-4-6) entered in the Progress Report as the month's expenditure. The irregularity of the proceeding was pointed out to the Range Officer, and his attention directed to this office Circular No. 2 of 1874, in which such transactions are prohibited.

14. *The Contractor's Ledger and Petty Contractor's Account* have not been written up for March. In connection with these accounts particular attention was directed to the recent Circular from this office, No. 4 of the 20th April, in which full instructions have been given in respect to their preparation and the forms of vouchers to be obtained for payments made to each class of contractor.

15. *No statement of Road Metal* is kept on record in the Range Office, but the Executive Engineer informs me that books are maintained by the Pygusts for each section of road, in which are entered the quantities of metal received and used during each month. These books are said to be periodically examined and checked by the Range Officer and the Overseer.

16. No separate books are maintained for the Miscellaneous Advance and Deposit Account, but copies of the schedules submitted with the monthly accounts are entered in a bound book, in which are also entered copies of lists of vouchers and accounts forwarded to the Controller, Cash Balance statements, Treasury Officer's certificates, and other miscellaneous papers. At the end of February the outstandings under Miscellaneous Advances and Deposits amounted to Rupees 833-2-9 and Rs. 1,550-6-8,

On this subject Government passed orders in Proceedings No. 951, of the 13th April 1874, paragraph 4.

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5th August 1874.

Remarks by Controller of P. W. Accounts.

respectively. Information regarding the adjustment of these outstandings has been lately furnished to this office by the Range Officer.

17. Register of Public Buildings.— This return is being written up for the past official year and was expected to be completed in a few days.

18. Note Books are kept by the Range Officer in which appear notes of his inspections and of the works the measurements of which have been checked. The particular measurements checked are entered in the Overseer's original measurement books kept on the works, of which copies are furnished with Contractors' bills and station books for record in the Range Office. No reference however is made in these copies to the circumstance of the measurements having been checked.

(Signed) J. MILLS,
Dy. Con. of P. W. Accounts.

MADRAS,
18th May 1874.

FORWARDED to the Secretary to Government, Public Works Department, for the information of Government.

(Signed) T. MOSS,
Offg. Controller of P. W. Accounts.

No. 111. ORDER THEREON, 5th August 1874, No. 2,151.

ACCOUNT, No. 8.

FORWARDED to the District Engineer, Chingleput, for communication to the Chingleput Range Officer. He will see

that the instructions given by the Inspecting Officer of the Control Department have been duly attended to by the Range Officer and his Head Accountant.

(True Extract.)

Colonel, R. E.,

Secretary to Government.

To the Superintending Engineer, Chingleput.
.. Officiating Controller of Public Works Accounts.

Exd. S. T. Austin.

3000 Copies

Note of an examination made of the Accounts of the Chingleput Range of the Chingleput District on the 24th, 28th and 29th April 1874.

Last inspected in February 1871. vide G.O. No. 104, dated 16th March 1871.
Range Officer. Mr. R. J. Lowry. Executive Engineer assumed charge in July 1872.

Remarks by the Officer. The accounts were examined after the manner directed in the Accountant General's Circular No. 29, of the 15th October 1873. Their actual state is noticed in the following table below which is given a brief description of the points requiring attention.

2. A few of the Estimates were compared

with the bills submitted for work executed, and, in each case, the rates entered in the latter were found to correspond with those included in the Estimates.

3. The cash in hand -
(\$55.25) at the time of
inspection agreed with
the amount shown on
the Range Cash Book.

Statement showing condition of Records.

Statement showing condition of accounts		Reference to paragraph in Report relating account.
List of accounts kept	Status of account	
<u>Cash accounts.</u>		
Cash Book	Up to date. Complete. Incorrect. neat.	Para 4
Subordinate Cash accounts	Up to date. Incomplete. correct. neat.	
Cash abstract of Receipts	In arrears. Complete. correct. neat.	Para 7
" Disbursements		Para 8
Account Current.	Up to date. Complete. correct. neat.	Para 9
Range Pass Book	" " "	
Treasury Remittance Book	Up to date. Complete. correct. neat.	
<u>Stock accounts.</u>		
Account current with Part III of Abstract Book.	Up to date. Complete. correct. neat.	Para 10
<u>Miscellaneous.</u>		
Station Books	Up to date. Incomplete. correct. neat	Para 11
Register of Articles	In arrears. Incomplete. Incorrect. neat	Para 12
Progress Report	Up to date. Incomplete. correct. not neat	Para 13
Contractors Ledger	In arrears. Complete. correct. neat	Para 14
Letts Contractors Account		
Statement of Road Metal	Not maintained	Para 15
Schedule of Misc. advances		Para 16
Schedule of Reports		
Register of Public Buildings.		
" " rented and available for rent.		

Half yearly Return of
Tools and Plant
Note Books

This return had been compiled for the past half year and was under examination in the House of Commons at the time of my visitation.

Remarks by the Drs. Cuthbertson and

This is a common mistake in other audits; the distinction between Trade adjustments and bonafide cash transactions Trade section I para 7 of the Manual, not being understood by the accountants.

4 - Range Cash Book. The whole of the entries relating to the monthly accounts examined represented bonafide cash transactions except in one case in which and adjustment recovery of Rupees 15-67 on account of an erroneous charge to a work had been treated as a cash transaction. The mistake was pointed out to the Head Accountant and his attention directed to the instructions for the adjustment of Disbursals of expenditure given in this Office Circular No. 24 of the 17th November last.

5. As a rule the vouchers relating to each month's outlay are kept together and carefully filed in bound books according to their respective numbers. This however had not been done at the

time of my examination with the vouchers for July last, and much time was in consequence taken up in collecting and arranging them for comparison with the payments recorded in the cash accounts of that month.

6. During my examination of the Range cash book, I observed that payments were regularly made at the following rates and charged to work estimates on account of the salaries of a moochee and two watchmen employed in the Range office.

I. Moochee at the monthly rate of 10 Rupees.

II. 1 watchman at the daily rate of 4 Annas.

III. 1 - do - at do - of 3 Annas.

The arrangement in respect to the moochee, which appears to have been followed since 1872 when the man

Remarks by the Offg. Ctr. of P.W. Sect.

If the services of a moochee are in the opinion of the Engineer, absolutely necessary, a man might be got off the work on that

Remarks by the Offg. Ctr. of P.W. Sect.

than 10 Rupees per mensem. The salary would of course be charged under Office Establishment.

The charge against work estimates for the pay of these men should not be continued, in my opinion.

man was taken over from the Ponnammallee Range on its amalgamation with the chingleput Range, will be at once discontinued.

As regards the watchmen Mr Lowry proposes writing to the District Engineer with a view to the sanction of government being obtained for their being treated as members of the petty permanent establishment, their employment being considered as absolutely necessary for the charge of the Range Office and of the tools &c kept in store.

7. Cash Abstracts of Receipts and Disbursements - In other Ranges one abstract book is kept for receipts and another for disbursements, but in this Range separate books are opened for

each. Valuz. I cannot see that any advantage is gained by the arrangement. Mr Lowry however considers it as more convenient for reference with the cash accounts and it may perhaps be allowed to continue. None of the books have been written up since the end of March owing, as represented by the Head Accountant, to a pressure of work and recent absence on leave of the Deputy Accountant.

8 Account Current - The
your copy of this account
is written up monthly
in the printed form
and the whole of
the copies for each
year are kept together
for reference. The
account is also
entered in a bound
book in which
appear copies of

Remarks by the Off. Contr. grow ants. Remarks by the Off. Contr. grow. ants.

In this range four
transmitters are dealt
with and it is necessary
to have a Kan Book
for each.

* This arrangement need not be disturbed.

other Monthly Returns.

Wearers Pers Books

These books are retained in the Range Office until the end of the month when they are forwarded to the Treasury. Officers to be written up. owing to this arrangement no entries appear of cheques paid in April. I have pointed out that under the rules the books should be sent back as often as possible and this will be done in future. The Range Pass Book. Form K of the Manual. contained entries of cheques issued up to date.

10 Specs. The accounts
of the Range exhibit a
balance of Rs 420-3-;
representing the value
of a quantity of
granite and laterite

Stone received over from
Executive Engineer
Mr. Harrington on the
amalgamation of the
Southern portion of
the East coast canal
Range with the
Chenabput Range -
A Memo of the
material received
is kept on the records
of the Range office,
but no work record
except the account
current with Part III
of the Abstract Book
has been opened out.
Instructions have
been given for the
necessary forms of
account being kept
in future.

11 Station Books -

Nominal Rolls are
furnished for record
in the Range office,
but they are seldom
if ever compared
with the charges for

Remarks by the Offg. Engr. G.P.W. 2016

Remarks by the Offg. Engr. G.P.W. 2016

for labor entered
in the Station Books,
the latter being
regarded as sufficient
vouchers for payments
exhibited in the sub-
ordinates cash
accounts. During my
examination I checked
several of the entries
in the Nominal Rolls
with those in the Station
Books and in each
case found them to
agree.

The Station Books
are not maintained
in a complete form.
In many instances
cash accounts of
disturbers payments
and summary of
charges have not been
entered while in
others neither proper
of work executed

up to date nor amount
of estimate appear.
Notes regarding ex-
amination and
measurement of
work by Camp Officers
are also omitted
and none of the books
bear his initials or
those of the Head
Accountant. For
work done on the
East Coast Canal
Station Books are
not always main-
tained, ample
Receipts for material
supplied and
nominal Rolls
of work people
being kept instead.

In those cases where
Station Books have
been kept manuscript
forms have been used
in an incomplete
form - the proper
method of preparing

Remarks by the Offs. Contr. G.P.W. and

Remarks by the Offs. Contr. G.P.W. and

Every Station Book need
not be checked with the
nominal Rolls, but
here and there the Camp
Officer should have
them checked to judge
of the carefulness of
his subordinates.

and checking the
Station Books was
explained to the
Camp Officer and
the Head Accountant,
and the former promised
so far as the preparation
of the books is concerned
to see that it is correctly
done in future - as
respects, however,
the checking of the
Station Books with
the nominal Rolls,
Mr. Lowry has no
hope of its being
carried out with
his existing Office
Establishment as
it is with the greatest
difficulty they now
succeed, notwith-
standing the omission
became the
Station Books, in
compiling and
submitting the

Monthly accounts within the prescribed time.

12 Register of works

The following works are in progress for which a work register should be maintained.

	Estimate	Expenditure up to end of February 1974
1. Metalling Great Western Trunk Road No. III	3,000	2,905
2. Road from Trunk Road No. II to Gully	38,200	37,718
3. S. S. Chingleput to Coimbatore	50,000	70,355
4. Metalling Great Western Trunk Road No. II	12,700	10,407
5. Repairs to the Madan Lalum tank bund and Calingulak	4,500	4,279
6. S. S. Kulcolum tank	2,546	2,627
7. Bridge at the 20 miles on the Great Western Trunk Road	10,300	541
8. Road from Coimbatore village to Shundalum	55,800	192
9. Deepening Southern canal	12,000	972
10. S. S. S. S.	1360	4,500

The Register has been opened only for the first four works. The entries relating to the first three have been written up to

Remarks by the Offg. C. S. J. P. S. S. S.

to the end of March. Those connected with the fourth work are in arrears from the end of February. Neither estimated nor resulting rates have been noted in the Register for any of the works, and in the case of the second work the aggregate (Rs 37,750) of the amounts entered under sub heads of Estimate is Rs 450 less than the total amount (Rs 38,200) of the sanctioned estimate.

13. Progress Report

A rough copy of this schedule of expenditure is prepared

monthly in the authorized forms and from time to time the copies are bound up in one volume. In February an expenditure of Rs 57-10-3 was incurred on the wallapabad and Sunkawar Choulby Road, but as the total outlay was Rs 28-5-9 in excess of the year's allotment that amount was brought into the Miscellaneous Advance Account pending adjustment from the current year's grant, and the balance only /Rs 29-4-6/ entered in the Progress Report as the

Months Expenditure. The irregularity of the proceedings was pointed out to the Range Officer and his attention directed to this office circular no 2 of 1874 in which such transactions are prohibited.

14. The Contractors Grader and Petty Contractors Account have not been written up for March. In connection with these accounts particular attention was directed to the recent circular from this office no 4 of the 20th April in which full instructions have been given in respect to their

preparation and the forms of vouchers to be obtained for payments made to each class of Contractor.

15. No Statement of Road Metal is kept on record in the Range Office, but the Executive Engineer informs me that books are maintained by the Paguts for each section of road, in which are entered the quantities of metal received and used during each month. These books are said to be periodically examined and checked by the

Remarks by the Offg. Contr. G.P.O. and

On this subject Government passed orders in Proceedings No 951, of the 13 April 1874. Para 4.

On Per initials C

Remarks by the Offg. Contr. G.P.O. and

The Range Officer and the Oversee.

16. No separate books are maintained for the miscellaneous advances and deposit accounts, but copies of the schedules submitted with the monthly accounts are entered in a bound book in which are also entered copies of lists of vouchers and accounts forwarded to the Controller, Cash balance statements, Treasury Officers certificates and other miscellaneous papers. At the end of February the

outstandings under
Miscellaneous advances
and Deposits amounted
to \$833.29 and
\$1550.68 res-
pectively. Informa-
tion regarding the
adjustment of these
outstandings has
been lately furnished
to this Office by
the Range Officer.

17 Register of
Public Buildings

This Return is being
written up for the
past official year
and was expected
to be completed
in a few days.

18. Note Books
are kept by the
Range Officer in
which appear
notes of his inspections

and of the works
the measurements
of which have been
checked. The
particular measure-
ments checked
are entered in the
officers' personal
measurement
books kept on
the works of
which copies
are furnished
with Contractors
bills and Station
Books for record
in the Range
Office. No re-
ference however
is made in these

Copies to the
circumstances of
the measurements
having been
checked -

Signed J. Mills

By Controller

Madras.

18th May 1874.

To the Controller of
Public Works accounts.

No. 1014
Forwarded to the Secretary
to Government Public Works
Department for the information
of Government.

J. Mills

Madras 22 May 1874 Off. Controller of P.W. Accts.

Pub. Works Dept.
 No: 3072

From

The Controller of P.W. Cont.

To
 The Secretary
 to Government
 Public Works Dept
 Fort St. George

Dated 22nd } May 1874
 Dec. 23 }

No 1614

G.O. No: 2151. 5-8-74.

Forwarding for the
 information of Government
 note of an Examination
 made by the Dy. Controller
 of the accounts of the
 Chingleput Range on
 the 24th 28th and 29th
 April 1874.

Forwarded

11/17

2151
 forwarded to the Dy. Controller
 Chingleput for communication to the
 Range Officer. He will see that the instructions
 given by the inspecting Officer of the Control
 Range have been duly attended to by the
 Range Officer & his head accountants.

To the Dy. Controller
 Chingleput
 11/17/74

No 110-III

11/17/74

11/17/74

3072V

Govt. of 1874 Madras.

PUBLIC WORKS.

1-

The Supdy. Ingr-
Chinjeput

Dated

Recd.

Encl.

5 August. No. 2151

Recd. 110-111.

Accounts Passing orders
on the Report of the Dy. Comr.
Toller of Public Works Accts.
by an examination made
of the Accounts of the Chin
Jeput Range in April
1874 —