(1) Number of pages - 52 -

(2) Date of repair 17-7-87.

(3) Initials of the Referencer lvs

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P-W-D- DEPARTMENT

G.O. No. / B.P. No.	3044-w.	Press. / Mis.
Dated	26-10-1883,	19 .

K.M.K.

Not to be folded or roughly handled.

Archives —1 10,006-9 80

3044

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account

READ—the following letter from D. C. GORDON, Esq., Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 3rd October 1883, No. 113 W.:—

I have the honor to submit, for information and orders of Government, notes by the Assistant Examiner, Mr. Volkers, of his inspection of the office of the Cuddapah division.

Paragraph 5.—In order to facilitate the posting of the cash abstract-book and so far the furthering of the accounts for the month, the Executive Engineer will find it advantageous to require the sub-divisional cash-books to be submitted twice a-month. If the original and the copy are written up synchronously, the sub-divisional office will have no difficulty in doing this.

Paragraph 6.—The Executive Engineer's attention is necessary to these remarks with a view to bringing together in work-abstracts all classes of expenditure on a work before posting the register of works.

2. The state of the office is satisfactory.

ENCLOSURE.

Notes of Inspection by R. C. F. VOLKERS, Esq., Assistant Examiner, Public Works Accounts, of the office of the Executive Engineer, Cuddapah Division, on 25th September 1883.

H. S. Taylor, Esq., is the Executive Engineer, and Mr. C. R. Delahoyde, the accountant.

2. The office was last inspected on the 13th February last (*vide* G.O., No. 588 W., dated 22nd February 1883).

3. There are two sub-divisions, viz:—

I.—*The Cuddapah sub-division*, under the direct charge of the Executive Engineer.

II.—*The Madanapalle sub-division*, under Mr. H. S. Lazarus, overseer.

Under the Executive Engineer there are three regular imprest-holders with imprests aggregating Rs. 220. The head clerk also has a standing imprest of Rs. 50 to meet contingent charges. The suggestions made in paragraph 4 of last report regarding the treatment of expenditure against this imprest have not been found practicable, and it is proposed, therefore, to enter contingent charges in the cash-book direct, under ordinary circumstances, and to make the head clerk a *temporary* imprest-holder only when the Executive Engineer is absent from headquarters for any lengthened period. Mr. Lazarus draws against the Executive Engineer's credit in two treasuries.

4. The *cash-book* continues to be written up by the head clerk. The accountant should initial the last entry of each day in token of his having audited the transactions.

5. The *sub-divisional cash-book* and *imprest accounts* are in good order and punctually submitted. The former once a-month and the latter bi-monthly. Vouchers for petty payments are filed with the imprest accounts. They should in future be filed with work-abstracts.

6. *Work-abstracts.*—Work in the division is done entirely by contract, and as hitherto there has been only one contractor on each work, work-abstracts have not been maintained, though in some cases they were necessary. These cases are those where, though the contract entered into

has been for both labor and materials, it has been found necessary to take over and pay for materials separately, and afterwards to issue them from "materials at site" for use on the work as required, and to adjust their value against the value of work done, as a part payment to contractor, or, where there have been charges, for "petty supervision." In both these cases it will be unnecessary to detail in Part I of the work-abstract the value of work done on each sub-head of work, since this is already shown in the contract certificate; a lump-sum entry representing the total value of work done on this account in the columns "contract" and "total to be entered in register of works" will be sufficient. In all cases where there are materials at site of works in progress which have been taken over from contractor, ten-day or fortnightly reports of receipts and issues should be rendered by officers in charge of such works in form No. M 5, and from these Part IV of the work-abstract should be written up in the divisional office.

7. The *register of works* is complete and up to date for all works.

8. There is no stock in the division.

9. The *contractors' ledger* is up to date. The signatures of contractors are being obtained as they present themselves at the divisional office. There are some balances due to contractors which have been outstanding for some time, but the Executive Engineer states that steps will be taken towards their adjustment as soon as the works concerned are inspected and finally measured up.

10. The *half-yearly return of tools and plant* for the head-quarters sub-division is up to date. Sub-divisional officers should submit monthly a return of receipts, issues and balance of tools and plant in form No. M 12. All surplus and unserviceable tools and plant have been disposed of.

11. *Service books* are extant for all permanent non-gazetted servants of Government except those very recently entertained, and for whom books have been applied for. Some of the old books require to be re-attested.

12. All other books and accounts are complete up to date, and in good order.

13. With reference to the last report:—

Paragraph 6.—The dates on which cheques are cashed are entered in the treasury pass-book.

Paragraph 8.—The Superintending Engineer has recently decided that the municipality cannot be expected to pay a moiety of the excess expenditure on the construction of jail and municipal drains, since they had engaged to contribute only half the *estimated* cost. The excess which is small (Rs. 107-2-6) will therefore have to be met from Provincial funds.

Paragraph 9.—The "materials at site" of Kondúr anicut, which were swept away by floods, are already at debit of the work concerned, and no further adjustment of any kind is necessary. The loss (Rs. 729-3-1) should be shown as a distinct item in the accounts of the work and the completion report.

Paragraphs 10, 11, 17.—Since remedied.

14. The office continues in very good order.

28th September 1883.

ORDER—dated 26th October 1883, No. 3044 W., Public Works.

Communicated to the Superintending Engineer, Third Circle, for the information and guidance of the Executive Engineer, Cuddapah division.

2. The report is satisfactory.

(True Extract.)

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

To the Superintending Engineer, Third Circle.
" Examiner, Public Works Accounts.

Exd. E. Fernandez.
Spare Copies

2

GENERAL.
ACCOUNT.

Govt. of {1883} Madras.

PUBLIC WORKS.

Dated October, 26th.

Read. *Encl.*

G.O., 26th Oct. 1883, No. 3044 W.

OCTOBER.

Inspection

Passing orders on the notes of — of the Cuddapah division office by the Assistant Examiner, Public Works Accounts.

6, 23

Wo. G. N. No 2188 60
of 15-10-83-

Mr Bendalls' description of what was done in Mysore is correct. I herewith put a set of forms of contract certificate, account of materials, and contractor's bill showing how the system was practically worked. In practice it seemed to work very well.

Dec 78-10

NOTES.

REFERENCE TO MADRAS P. W. D. CODE.

PARAS. 1625 TO 1630, 2036, 2044, 2062, 2123, 2173 TO 2184, 2236, 2257 AND 2259.

1. Payments will usually be made up to 9-10ths of the total value of work done, the balance being retained as security, unless the Contractor has furnished other security.

2. Payments made by Cheque or to recognized firms or institutions need not be attested.

3. When the payee signs in vernacular, the amount acknowledged should also be noted in vernacular, as well as in English.

4. A form with the words "As a final payment in settlement of all demands" printed in, is to be used when the Contractor is finally paid up. These special forms should be printed in English and in the Vernacular of the District, and where the Contractor can write, he should be required to add in his own handwriting words to the effect that the payment is in full settlement of all demands.

5. A receipt stamp is required for every payment exceeding Rs. 20.

6. The words in the heading within "Prepared at Contractor's request" should be scored out, when the Contractor prepares his own bill.

7. This form may be used for large supplies of materials, as also when a Contractor undertakes to complete works without intermediate measurements or payments.

8. In the case of payees who can neither read nor write, their mark or seal should be attested by two competent witnesses, in whose presence the nature of the payment should be fully explained.

P. W. D. FORM. No. M 14.

DIVISION —1— 49

SUB-DIVISION — x x —

CONTRACT CERTIFICATE.

April 1883.

Number and Date of last Certificate granted for this Work.—No. ——— *of* 188 .

No. of this Certificate. 1

Cash Book No.

Work Voucher No.

Schedule No.

Nature of Work.—

Name of Contractor.—

Authority for Work.—Estimate No. *of* 188 -8 .—

Order No.

dated 188

Amount of Security deposited, if any—
Rs. Nil .

Description of do.

Where lodged

* Prepared at Contractor's request.

Unit.	Quantity executed up to date as per Measurement List.	Items.	Rate.	Amount. Up to Date.	Amount. Since last Certificate.	Remarks.
			Rs. A. P.	Rs. A. P.	Rs. A. P.	

Carried over . .

* To be scored out when Contractor prepares his own Bill.

Unit.	Quantity executed up to date as per Measurement List.	Items.	Rate.	Amount. Up to Date.	Amount. Since last Certificate.	Remarks.
			Rs. A. P.	Rs. A. P.	Rs. A. P.	
		Brought forward . .				
		Total value of work done to date		" " "		
		Deduct value of work shown on last Certificate.		" " "		
		Net value of work done since last Certificate . .		" " "		

Contractor.

Sub-Divisional Officer.

Certified that the preceding claim is correct, that the necessary measurements have been made by me on the _____ and that the work has been satisfactorily performed, or that the materials supplied are of the best available quality.

Station _____

Dated _____ 188 .

In charge of Work.

Note.—This form is to be used for large Contracts for works or Contracts for supplies of materials when there is a variety of sub-heads, or when a Contractor undertakes to complete work without intermediate measurements or payments.

MEMORANDUM OF PAYMENTS MADE.

		Rs.	A.	P.	Rs.	A.	P.
Total value of Work done							
" of Materials at Site	.. .. ..	5046	"	"	5046	"	"
Amount of previous payments from last Certificate No. forwarded with the Accounts for 188 ..							
Payments now made .. By Cash .. .. Rs. —							
" Cheque No. X of X 188 "	4677						
" Value of Stock supplied "	—						
" " other materials taken over by Contractor "	—	4677	"	"			
					4,677	"	"
Balance due ..					1169	"	"

Received Rupees (4677. 0. 0) Four thousand Six hundred & Seventy seven only

~~on final payment in settlement of all demands~~, as per detail below, on account of this work, namely :—

இந்த வேலைக்காக மேலெழுதப்பட்ட தொகையில் ~~முடிவு செலுத்தம் கே~~ பெற்றுக்கொண்டேன் :—

மேற்குறிப்பிட்ட வரவுகளோடு ~~கழிவுகளாக~~ கீழ்க்கண்டவாறு ~~செலுத்தியதாக~~ மொத்தம் ரூபாய்களை ~~முழுத்~~ கழித்துக்கொண்டு :—

In Cash .. .. Rs. 4677—0—0

" " of other materials .. .. " —

Total as above .. .. " 4677—0—0

Stamp.

Station

Dated X X

Witnesses.

Contractor.

Rupees 4677—0—0.

(Name of Contractor in English.)

* To be scored out when the payment is not final.

REMARKS BY THE EXECUTIVE ENGINEER :—

(Here enter the nature of the check measurement taken, or other examination of the work.)

STATION

Dated 188

Executive Engineer.

Accountant.

Contract Certificate No. 1 of April 83.

Account of Materials

Contractor

Name of Work.

		Quantity	Rate	Value.		
Supplied by Contractor.						
Rough Teak Timber	cft	1730	3 - -	5190	-	-
Sawn Do.	"	82	3 4 -	266	8	-
Bricks	No.	20000.	12. 0. 0 per 1000.	240	-	-
Granite Stone rough cft.		149½.	1 - -	149	8	-
			Total	5846	-	-
Supplied to Contractor Nil				-	-	-
			Total	5846	-	-
Deduct Materials used.						

Materials at Site.

		Balance as beginning of M.	Received	Total	Used	Balance		
						Qy.	Value.	
Rough Teak Timber	cft	-	1730	1730	-	1730	5190	-
Sawn Do.	"	-	82	82	-	82	266	8
Bricks	No.	-	20000	20000	-	20000	240	-
Granite Stone Rough.	cft	-	149½	149½	-	149½	149	8
							5846	-
Total							-	-
Deduct value of balance at end of last month.							5846	-
Increase								

Date 3/5/83

Contractor

In charge of Work.

NOTES.

REFERENCE TO MADRAS P. W. D. CODE.

CHAPTER XII.—PARAS. 1534 AND 1535.

CHAPTER XIII.—PARAS. 1701 TO 1704.

(1.) This form should be submitted monthly by Executive Engineers to the Examiner as an accompaniment to their Monthly Accounts.

(2.) When there are balances outstanding from previous months, not affected by the month's transactions, a list of such balances should be given on the back of the form, similar to the list on back of P. W. Form No. M. 17.

P. W. D. Madras. Form No. M 29.

DIVISION—

MONTH— April 83.

Extract from Ledger Folios showing the accounts of Contractors for the above month.

Dr. Cr.

× × ×.

		Rs.	A.	P.		Rs.	A.	P.
April	To Cheque No.	4677	"	"	By Certificate No. 1 for			
	" Balance due as per Certificate No. 1 for	1169	"	"	Value of Work done " " " Increase & Deficits abstract	5846 " "	5846	" "
	Total	5846	"	"	Total	5846	"	"

Dr. Cr.

	Rs.	A.	P.		Rs.	A.	P.
					61		

Station

Dated 188 .

Accountant. Executive Engineer.

P. W. D. Madras
Form No. M 29.

Detail of Balances outstanding from previous months not affected by this month's transactions.

Name of Contractor.	Balance						Number and Date of last Certificate and explanation of non-payment when more than three months outstanding.
	Due to Contractor.			Due from Contractor.			
	Rs.	A.	P.	Rs.	A.	P.	

Accountant.

Executive Engineer.

Dr. Cr.

	Rs.	A.	P.		Rs.	A.	P.

Dr. Cr.

		Rs.	A.	P.		Rs.	A.	P.
April	To cheque No.	4677	-	-	By Certificate No 1 for			
					Value of Work done - - -			
	To Balance due as per Certificate No 1 for	1169	-	-	Journeymen Bhistis at Site 5846 - -	5846	-	-
	Total	5846	-	-	Total	5846	-	-

Accountant.

Form No. /M 29.

Dr. Cr.

		Rs.	A.	P.		Rs.	A.	P.

12

Dr.

Cr.

	Rs.	A.	P.		Rs.	A.	P.

Accountant. *Executive [illegible]*

NOTES.

Reference to Madras P. W. D. Code.

Paras. 1625 to 1630, 2036, 2044, 2062, 2123, 2173 to 2184, 2236, 2257 and 2259.

1. Payments will usually be made up to 9-10ths of the total value of work done, the balance being retained as security, unless the Contractor has furnished other security.

2. Payments made by Cheque or to recognized firms or institutions need not be attested.

3. When the payee signs in vernacular, the amount acknowledged should also be noted in vernacular, as well as in English.

4. A form with the words "As a final payment in settlement of all demands" printed in, is to be used when the Contractor is finally paid up. These special forms should be printed in English and in the Vernacular of the District, and where the Contractor can write, he should be required to add in his own handwriting words to the effect that the payment is in full settlement of all demands.

5. A receipt stamp is required for every payment exceeding Rs. 20.

6. The words in the heading within "Prepared at Contractor's request" should be scored out, when the Contractor prepares his own bill.

7. This form may be used for large supplies of materials, as also when a Contractor undertakes to complete works without intermediate measurements or payments.

8. In the case of payees who can neither read nor write, their mark or seal should be attested by two competent witnesses, in whose presence the nature of the payment should be fully explained.

P. W. D. Form. No. M 14.

Division

Sub-Division

CONTRACT CERTIFICATE.

May 188

Number and Date of this Certificate granted for this Work.—No.

of 188

No. of this Certificate.

Cash Book No.

Work Voucher No.

Schedule No.

Nature of Work.

Name of Contractor.—

Authority for Work.—Estimate No.

of 188 -8 .—

Order No.

dated 188

Amount of Security deposited, if any—

Rs.

Description of do.

Where lodged

* Prepared at Contractor's request.

Unit.	Quantity executed up to date as per Measurement List.	Items.	Rate.	Amount. Up to Date.	Amount. Since last Certificate.	† Remarks.
			Rs. A. P.	Rs. A. P.	Rs. A. P.	
C ft:	500	Lakuwal brought & put up	3 12 -	1875 - -	1875 - -	
C ft:	1000	Brickwork in Chunam.	22 - - per 100 ft.	220 - -	220 - -	
C ft:	150	Granite Stone for Step of Barrack	1 12 -	262 8 -	262 8 -	
		Carried over ..		2357 8 -	2357 8 -	

* To be scored out when Contractor prepares his own Bill.

Unit.	Quantity executed up to date as per Measurement List.	Items.	Rate.	Amount. Up to Date.	Amount. Since last Certificate.	Remarks.
				Rs. A. P.	Rs. A. P.	
		Brought Forward ..				
		Total value of work done to date		2357 8 -	2357 8 -	
		Deduct value of work shown on last Certificate.		" " "		
		Net value of work done since last Certificate ..		2357 8 -	2357 8 -	

12

Contractor.

Sub-Divisional Officer.

Certified that the preceding claim is correct, that the necessary measurements have been made by me on the _____ and that the work has been satisfactorily performed, or that the materials supplied are of the best available quality.

Station _____

Dated _____ 188 .

In charge of Work.

Note.—This form is to be used for large Contracts for works or Contracts for supplies of materials when there is a variety of subheads, or when a Contractor undertakes to complete work without intermediate measurements or payments.

MEMORANDUM OF PAYMENTS MADE.

		Rs.	A.	P.	Rs.	A.	P.
Total value of Work done							
" " of Materials at Site		2357	8	"			
Amount of previous payments from last Certificate No. 1 forwarded with the Accounts for April 1883		4267	"	"	6614	8	"
Payments now made — By Cash	Rs.	4677	"	"			
" Cheque No. X of X 188	"	680.8	"				
" Value of Stock supplied	"	170-"-"					
" " other materials taken over by Contractor	"	850	8	"			
					5527	8	"
Balance due					1087	"	"

Received Rupees (850.8.0) Eight hundred & fifty & annas eight only payment in settlement of all demands as per detail below, on account of this work, namely :—

[illegible] ... [illegible]

In Cash ... Rs. 680. 8. 0

" " Value of Stock supplied ... " 170-"-"

" " of other materials ... "

Total as above ... " 850. 8. 0

Stamp.

Station

Dated

Witnesses.

Contractor.

Rupees 850. 8. 0

(Name of Contractor in English.)

* To be scored out when the payment is not final.

REMARKS BY THE EXECUTIVE ENGINEER :—

(Here enter the nature of the check measurement taken, or other examination of the work.)

STATION

Dated ... 188

Executive Engineer.

Accountant.

Contract Certificate No 2 of May 83.

Account of Materials

Contractor.

Name of Work.

13

		Quantity	Rate	Value		
Supplied by Contractor.						
Sawn Timber	Cft.	18	2.4.0	50	8	"
Country Stone Rough.	"	50%	1-"-"-	50	8	"
			Total	109	"	"
Supplied to Contractor.						
Stock						
Bricks	No.	10,000	12.0.0	120	"	"
Lime	Rupees	100	.8..	50	"	"
			Total	170	"	"
Grand Total Materials				279	"	"

Materials at Site

		Balance last Month	Received	Total	Used	Balance		
						Qty.	Value	
Rough Teak Timber	Cft.	1730	"	1730	525	1205	346	"
Sawn Timber	"	82	18	100	"	100	325	"
Bricks	No.	20.000	10.000	30.000	9000	21000	252	"
Country Stone Rough	Cft.	1497	503	2000	155	45	45	"
Lime	Rupees	"	100.	100.	60	40	20	"
							1257	"
Total								
Value of balance at end of last Month							546	"
Decrease.							1589	"

Date

Contractor.

In charge of Work.

Accountant.

NOTES.

REFERENCE TO MADRAS P. W. D. CODE.

CHAPTER XII.—PARAS. 1534 AND 1535.

CHAPTER XIII.—PARAS. 1701 TO 1704.

(1.) This form should be submitted monthly by Executive Engineers to the Examiner as an accompaniment to their Monthly Accounts.

(2.) When there are balances outstanding from previous months, not affected by the month's transactions, a list of such balances should be given on the back of the form, similar to the list on back of P. W. Form No. M. 17.

P. W. D. Madras.
Form No. M 29.

DIVISION—

MONTH—

Extract from Ledger Folios showing the accounts of Contractors for the above month.

Dr. Cr.

		Rs.	A.	P.		Rs	A.	P.
					Balance as per			
May	To Chqe No.	680	8	"	Certificate No 1 for	1169	4	4
	" Value of Stock supplied	170	"	"	By Certificate No 2. for			
	" Balance due as per							
	Certificate No 2. for	1087	4	"	Value of Work done — 2357.0.0			
					Security to be retained at 5 p.c.	1589.0.0		
						768	8	"
	Total	1937	8	"	Total	1937	8	"

Dr. Cr.

		Rs.	A.	P.		Rs	A.	P.

15

STATION

Dated 188

Accountant.

Executive Engineer.

Detail of Balances outstanding from previous months not affected by this month's transactions.

Name of Contractor.	Balance						Number and Date of last Certificate and explanation of non-payment when more than three months outstanding.
	Due to Contractor.			Due from Contractor.			
	Rs.	A.	P.	Rs.	A.	P.	

Accountant. Executive Engineer.

No 21302.

GOVT. OF MADRAS. 1883. P. W. DEPT.

SECRETARY.

P.W.O. No. Ly-75 2668

Chepauk, 8th October 1883.

Rec'd 4th

OFFICE NOTE. R. No 666 dy. 10-83

To C.

Your letter No: 113 W of 3rd October 1883.

I don't quite understand the remarks made in para 6 regarding Work Abstracts and materials at site and would like explanation as to the necessity for the course adopted in Cuddapah Division and of the suggestion made regarding 10 day reports of receipts and issues. Surely when a work is given on contract – lump or schedule – it cannot be necessary to have Work Abstracts as well as Contract bills. Cannot materials at site be included in the bills at their value – the quantity remaining at site being shown exactly in each bill the total payments on which are then adjusted. A separate and distinct document seems to me needless.

And the charges for petty supervision must be so small some method of adjusting them

on the Bill or otherwise, without Work Abstracts, might be devised.

CJ.

Dy. W.

8/10

No. 723 of 9th October 83.

Encs.

TO DY.E.

YOUR OFFICE NOTE NO. 2130 D. DATED 6TH. OCTOBER 1883.

IN MANY DIVISIONS CONTRACTS ARE GIVEN OUT FOR WORK & LABOR AND MATERIALS; PUT UP, BUT CONTRACTORS WANT FUNDS TO GO ON WITH, AND ARE THEREFORE PAID SEPARATELY FOR MATERIALS BROUGHT TO SITE. THE MATERIALS ARE THEN THE PROPERTY OF GOVERNMENT, WHO IS RESPONSIBLE FOR THEIR CUSTODY AND PROTECTION, THE MATERIALS BEING JUST THE SAME AS STOCK MATERIALS AT SITE OF WORKS. THE FLUCTUATIONS CAUSED BY ADDITIONS AND ISSUES MUST BE LOOKED AFTER BY THE OFFICER IN CHARGE OF THE WORK AND CONSEQUENTLY HE MUST KEEP A RECORD OF SOME SORT, AND THIS IS ARRANGED FOR AS PROPOSED IN THE REPORT.

2. IF INSTEAD OF THIS COURSE

Ec do L

-17-

THE MONEY PAID TO THE CONTRACTOR FOR THE STUFF BROUGHT TO SITE, IS TO BE CONSIDERED AS AN ADVANCE ON SECURITY OF THAT STUFF. THE PAYMENT MUST BE SHEWN AS AN ADVANCE AND NO ENTRY WHATEVER WOULD BE NECESSARY IN THE CONTRACT BILL FOR ' MATERIALS AT SITE'. SUCH ADVANCES WOULD REQUIRE PROPER AUTHORITY, AND THE EXECUTIVE ENGINEER WOULD I PRESUME BE WHOLLY RESPONSIBLE FOR PRECAUTIONS TAKEN TO PREVENT ALL POSSIBLE LOSS TO GOVERNMENT. HE WOULD BE EQUALLY RESPONSIBLE IN EITHER CASE FOR THE PROTECTION OF THE MATERIALS SO LONG AS THEY WERE NOT PUT INTO THE WORK CONCERNED.

3. AS REGARDS ' PETTY SUPERVISION' , SUCH CHARGES CANNOT BE ADJUSTED ON THE CONTRACTORS' BILLS AS THEY ARE NO CONCERN OF THE CONTRACTORS, AND MUST BE ENTERED IN WORK ABSTRACTS, SO AS TO BRING TOGETHER ALL CHARGES ON THE WORK.

C.

9/10

Proof

18

The practice in Myrsore
in dealing with Contractors
materials, were as follows -

Materials brought on
site of the work and paid
for, were considered first
property of the work under
Construction, but Govern-
ment had no concern of
nothing after them, further
than that they were not
removed from the site of
the work. The accounts of
receipts and issue, of any
were kept by the Contractor
but return of payment was
to be made to the quantity
of materials at site, were
ascertained, and reduced
at the market-Rate - This
value was entered in the
Contractors Certificate, below
the entry "Value of work done
and in the "Memorandum
of Payments" the "total Value
of work done" included the
value of materials at site.
The payments, to the Con-
tractor, were made on this

total

value of work done, and ma-
terials brought on site of the
work, deducting 10 per cent
on value of work done, and
20 per cent on value of ma-
terials, as a reserve fund.
A statement of the materi-
als on site was attached
to the Contractors certificate
in support of the entry made
therein. In the Register
of works and other ac-
counts, the Contractors Ma-
terials were treated as
Materials on site, but
they were not taken
over separately from the
Contractor, apart from
his work, and he credi-
ted in as required for
the work. The account
of work and materials
always rendered under
the head of account,
as far as the Contractor
was concerned.

Jenny
12/10

as the following:-

Materials at site.

Sengam works	52,000
Post & Telegraph Office, Madras	50,000
Nilgiri works	60,000
Beach Improvements	6,000
Cauveri Head Sluice	27,000

At Sangam the stuff is described as "principally in stone and bricks in such quantity as to be incapable of verification."

The materials once paid for are at the risk of Government, be it as owner or as mortgagee, and the procedure given in my last Office Note shows how in the one case or the other the accounting should be conducted. That it can be conducted as in Mysore is unquestionable, (I send you a memo showing the Mysore practice and its feasibility) but in my opinion that arrangement is bordering on burlesque.

DC
C
Dr.
18/10

No 21682 Chepauk 15th Oct 1883
Nr 62: 9068
R. No. 607.
9/16. 10. 83.
Encl

To C.

For perusal & favour of any further remarks he may be inclined to make.

CJ
13/10.

Rec'd 19/10/83

No 757. Dated 15th October 1883.
Encls: 2.

To W.

Your Office Note No. 21682
dated 15th October 1883.

The procedure described in Mr. Dewhill's note is in my opinion adopted in the case of small quantities and value of materials at site, and wholly impracticable, if not impossible, in the case of large quantities of materials at site of large works.

I should like to know how a statement of the "materials at site" could be attached to the Contractor's certificate in support of the entry made therein, when a payment having to be made "the quantity of materials at site was ascertained and valued at Market rates" in cases such

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GOVT. OF MADRAS. } 188 . { P. W. DEPT.

SECRETARY.

Chepauk, October 22nd 1883.

OFFICE NOTE.

3044 W

To W.

In para 6 of his letter of Inspection the Cuddapah Divn Inspector on the Assistant Examiner recommended the keeping "of "work abstracts" for contract works in addition to the usual contract certificates, in order to record & adjust rates, in cases where the materials at site".

In forwarding the Report Examiner stated that the Exp. Engineer's attention was "necessary to these remarks".

The course recommended seemed to me objectionable on the score of additional & altogether unnecessary documents involving more writing & recording &c. I accordingly disposed the question back to C in my note of 5th Inst.

C. in reply maintained the necessity for "work abstracts" in addition to the contract bills, and I had a note prepared in the office on the practice which obtained in Mysore, & I believe in other Provinces, regarding materials at site. I forwarded same to C for remarks.

A note prepared in the office states that this system seemed "in practice

to work very well", but in his note of 18th C. himself ridicules the procedure proposed. It is "wholly impracticable, if not impossible", and further it is actually an arrangement "bordering on a burlesque".

I confess I am wholly unable to follow the arguments brought against a simple procedure which, to my knowledge, had always worked satisfactorily, had never been objected to by Examiners or any one else, had never in my experience caused the slightest hitch.

When I contrast this system with that proposed for contract work accounts - viz: that the contractor collects materials for the work and continues buying them to take "part passu" with progress of building, "sending in fortnightly reports of receipts and issues should be rendered by Officers in charge of such works in Form No M. 5, and from these Part IV of the Work Abstract should be written up in the Divisional Office" it is the latter which, in my mind, savours of the burlesque or of accounts run mad.

However I fear it is hopeless arguing with the Accounts Branch on forms of simplifying accounts & records, & I presume the usual order may issue - viz: "Communicated to S.E. for information & guidance, &c".

CJ
22/10

S.a.W.

Let me on the record connected with Examiner's last report on Cuddapah Divn.

It was in connection with this I refused the provision of "materials at site". What orders can I issue thereon? W.?

CJ
2/11

DW

File submitted.

W made more mark, but merely passed the draft order on G's letter sending up the inspection notes.

I sent up the file to you on its return from Ooty.

S.a.W

CJ
2/11

Thanks. I did not draw it

W

No. 113W.

From

THE EXAMINER.

PUBLIC WORKS ACCOUNTS,

MADRAS,

To

The Secretary to Government,

Public Works Department.

Madras, 3rd October 1883.

Sir,

I have the honor to submit for information and orders of Government, notes by the Asstt. Examiner Mr. Volkers of his inspection of the Office of the Cuddapah Division.

Para 5. In order to facilitate the posting of the Cash Abstract Book, and so far the furthering of the Accounts for the month, the Executive Engineer will find it advantageous to require the Sub Divisional Cash Books to be submitted twice a month. If the original and the copy are written up synchronously, the Sub Divisional Office will have no difficulty in doing this.

Para 6. The Executive Engineer's attention is necessary to these remarks with a view to bringing together in Work Abstracts all classes of expenditure on a work before posting the Register of Works.

2. The state of the Office is satisfactory.

I have the honor to be,

Sir,

Your Most Obedient Servant,

D. R. Cardoza

Examiner P.W. Accounts.

22/10

NOTES OF INSPECTION BY R.C.F. VOLKERS ESQUIRE ASSISTANT EXAMINER P.W. ACCOUNTS MADRAS OF THE OFFICE OF THE EXECUTIVE ENGINEER CUDDAPAH DIVISION ON 25TH SEPTEMBER 1883.

H.S. TAYLOR ESQUIRE IS THE EXECUTIVE ENGINEER AND

MR C.E. DFLAHOYDE THE ACCOUNTANT.

2. THE OFFICE WAS LAST INSPECTED ON THE 18TH FEBRUARY LAST (VIDE G.O. NO 566 M. DATED 22ND FEBRUARY 1883.)

3. THERE ARE TWO SUB-DIVISIONS VIZ:-

I. THE CUDDAPAH SUB-DIVISION UNDER THE DIRECT CHARGE OF THE EXECUTIVE ENGINEER.

II. THE MADNAPALLY SUB-DIVISION UNDER MR H.S. LAZARUS OVERSEER.

UNDER THE EXECUTIVE ENGINEER THERE ARE THREE REGULAR IMPREST HOLDERS WITH IMPRESTS AGGREGATING RS 220/-. THE HEAD CLERK ALSO HAS A STANDING IMPREST OF RS 50/- TO MEET CONTINGENT CHARGES. THE SUGGESTIONS MADE IN PARA 4 OF LAST REPORT REGARDING THE TREATMENT OF EXPENDITURE AGAINST THIS IMPREST HAVE NOT BEEN FOUND PRACTICABLE, AND IT IS PROPOSED, THEREFORE, TO ENTER CONTINGENT CHARGES IN THE CASH BOOK DIRECT, UNDER ORDINARY CIRCUMSTANCES, AND TO MAKE THE HEAD CLERK A TEMPORARY IMPREST HOLDER ONLY WHEN THE EXECUTIVE ENGINEER IS ABSENT FROM HEAD QUARTERS FOR ANY LENGTHENED PERIOD. MR LAZARUS DRAWS AGAINST THE EXECUTIVE ENGINEERS CREDIT IN TWO TREASURIES.

4. THE CASH BOOK CONTINUES TO BE WRITTEN UP BY THE HEAD CLERK. THE ACCOUNTANT SHOULD INITIAL THE LAST ENTRY ON EACH DAY IN TOKEN OF HIS HAVING AUDITED THE TRANSACTIONS.

5. THE SUB-DIVISIONAL CASH BOOK AND IMPREST ACCOUNTS

ARE IN GOOD ORDER AND PUNCTUALLY SUBMITTED -THE FORMER ONCE A MONTH AND THE LATTER BI-MONTHLY. VOUCHERS FOR PETTY PAYMENTS ARE FILED WITH THE IMPREST ACCOUNTS— THEY SHOULD IN FUTURE BE FILED WITH WORK ABSTRACTS .

6. WORK ABSTRACTS--WORK IN THE DIVISION IS DONE ENTIRELY BY CONTRACT, AND AS HITHERTO THERE HAS BEEN ONLY ONE CONTRACTOR ON EACH WORK, WORK ABSTRACTS HAVE NOT BEEN MAINTAINED, THOUGH IN SOME CASES THEY WERE NECESSARY. THESE CASES ARE THOSE WHERE, THOUGH THE CONTRACT ENTERED INTO HAS BEEN FOR BOTH LABOR AND MATERIALS, IT HAS BEEN FOUND NECESSARY TO TAKE OVER AND PAY FOR MATERIALS SEPARATELY, AND AFTERWARDS TO ISSUE THEM FROM "MATERIALS AT SITE" FOR USE ON THE WORK AS REQUIRED, AND TO ADJUST THEIR VALUE AGAINST THE VALUE OF WORK DONE, AS A PART PAYMENT TO CONTRACTOR-OR WHERE THERE HAVE BEEN CHARGES FOR "PETTY SUPERVISION"- IN BOTH THESE CASES IT WILL BE UNNECESSARY TO DETAIL IN PART I OF THE WORK ABSTRACT THE VALUE OF WORK DONE ON EACH SUB-HEAD OF WORK, SINCE THIS IS ALREADY SHEWN IN THE CONTRACT CERTIFICATE-A LUMP SUM ENTRY REPRESENTING THE TOTAL VALUE OF WORK DONE ON THIS ACCOUNT IN THE COLUMNS "CONTRACT" AND "TOTAL" TO BE ENTERED IN REGISTER OF WORKS WILL BE SUFFICIENT. IN ALL CASES WHERE THERE ARE MATERIALS AT SITE OF WORKS IN PROGRESS WHICH HAVE BEEN TAKEN OVER FROM CONTRACTOR, TEN-DAY OR FORTNIGHTLY REPORTS OF RECEIPTS AND ISSUES SHOULD BE RENDERED BY OFFICERS IN CHARGE OF SUCH WORKS IN FORM NO M.6, AND FROM THESE PART IV OF THE WORK ABSTRACT SHOULD BE WRITTEN UP IN THE DIVISIONAL OFFICE.

7. THE REGISTER OF WORKS IS COMPLETE AND UP TO DATE FOR ALL WORKS.

8. THERE IS NO STOCK IN THE DIVISION.

9. THE CONTRACTORS' LEDGER IS UP TO DATE. THE SIGNATURES OF CONTRACTORS ARE BEING OBTAINED AS THEY PRESENT THEMSELVES AT THE DIVISIONAL OFFICE. THERE ARE SOME BALANCES DUE TO CONTRACTORS WHICH HAVE BEEN OUTSTANDING FOR SOME TIME, BUT THE EXECUTIVE ENGINEER STATES THAT STEPS WILL BE TAKEN TOWARDS THEIR ADJUSTMENT AS SOON AS THE WORKS CONCERNED ARE INSPECTED AND FINALLY MEASURED UP.

10. THE HALF YEARLY RETURN OF TOOLS AND PLANT FOR THE HEAD QUARTERS SUB-DIVISION IS UP TO DATE. SUB-DIVISIONAL OFFICERS SHOULD SUBMIT MONTHLY A RETURN OF RECEIPTS, ISSUES AND BALANCE OF TOOLS AND PLANT IN FORM NO M.13- ALL SURPLUS AND UNSERVICEABLE TOOLS AND PLANT HAVE BEEN DISPOSED OF.

11. SERVICE BOOKS ARE EXTANT FOR ALL PERMANENT NON-GAZETTED SERVANTS OF GOVERNMENT EXCEPT THOSE VERY RECENTLY ENTERTAINED, AND FOR WHOM BOOKS HAVE BEEN APPLIED FOR— SOME OF THE OLD BOOKS REQUIRE TO BE REATTESTED.

12. ALL OTHER BOOKS AND ACCOUNTS ARE COMPLETE, UP TO DATE, AND IN GOOD ORDER.

13. WITH REFERENCE TO THE LAST REPORT:-

PARA 6. THE DATES ON WHICH CHEQUES ARE CASHED ARE ENTERED IN THE TREASURY PASS BOOK.

PARA 8. THE SUPERINTENDING ENGINEER HAS RECENTLY DECIDED THAT THE MUNICIPALITY CANNOT BE EXPECTED TO PAY A MOIETY OF THE EXCESS EXPENDITURE ON THE CONSTRUCTION OF JAIL AND MUNICIPAL DRAINS, SINCE THEY HAD ENGAGED TO CONTRIBUTE ONLY HALF THE ESTIMATED COST- THE EXCESS WHICH IS SMALL (RS 107-2-6) WILL THEREFORE HAVE TO BE MET FROM PROVINCIAL FUNDS.

PARA 2. THE MATERIALS AT SITE OF KONDOOR ANICUT WHICH WERE SWEPT AWAY BY FLOODS ARE ALREADY AT DEBIT OF THE WORK CONCERNED, AND NO FURTHER ADJUSTMENT OF ANY KIND IS NECESSARY. THE LOSS RS 729-3-1 SHOULD BE SHEWN AS A DISTINCT ITEM IN THE ACCOUNTS OF THE WORK AND THE COMPLETION REPORT.

PARAS 10. 11. 17. SINCE REMEDIED.

14. THE OFFICE CONTINUES IN VERY GOOD ORDER.

(SIGNED) R. C. F. VOLKERS
28TH SEPTEMBER 1908. ASST EXAMINER P. W. ACCOUNTS.

(TRUE COPY)

HONY. ASST. EXAMINER P. W. ACCOUNTS.

G.O. 588 Way 22-283

Fin. Secy.

No. 3044 W a/26th Octr/83.

Irr. C. No. 8526

4 4

Communicated to the Supdg. Engr. Third Circle for the information and guidance of the Exr. Engr. Cuddapah Division.

2. The report is satisfactory

From,

The Examiner P.W. Accounts,

Madras.

To,

The Secretary to Government,

P.W. Department.

No. 113 W.

Dated 3rd October 1883.

Recd. 4 ——

Encl. I.

Notes of inspection of the Office of the Executive Engineer Cuddapah Division by Mr Volkers Asstt. Examiner. Forwards with remarks——

SE Third Circle

Examiner P.W.A.

Oct 28/10.

Ah. 124/83. Ward with papers

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1525

Govt. of {1883} Madras.

PUBLIC WORKS.

Dated

Rcd. Encl.

G. O. Oct. 1883. No. 3044

Nos.

Inspection

Precis of orders on the

Notes of — of the

Cuddapah Dist. appointed

by the Asst. Ex. Engr.

Cuddapah Dist. Rept. Rpt