

(1) Number of pages

18

(2) Date of repair

7/88

(3) Initials of the Referencer

long

20

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W. DEPARTMENT

G.O. No.
B.P. No.

1916 W

Press.
Mis.

Dated

7-8-1884. 197.

Not to be folded or roughly handled

9
B.S. 24

B5

A4

1916 W

7TH AUGUST 1884, No. 1916 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers :—

From D. C. GORDON, Esq., Examiner of Public Works Accounts, Madras, to the Secretary to Government, Public Works Department, dated Madras, 30th July 1884, No. 39 W.

I have the honor to submit, for information and orders of Government, notes by Mr. Rainier, Deputy Examiner, of his inspection of the office of the Sangam Project division.

2. More systematic and methodical record of the transactions of manufacture is requisite, and in practice it would be found that the simplest and easiest method would be to have a separate and distinct work abstract for the quarrying operations connected with the stone supply to the anicut work. The detail of operations would be clearly kept, bringing together the total charges whatever the agency employed, at the same time the outturn would be systematically recorded, showing the stuff chargeable to "Materials at site" and the balance to be left at debit of the sub-head for quarrying. In the work abstract for the work as a whole only this balance would appear as a charge against the operations under "Manufacture." Thus the whole of the transactions would be kept quite clear and intelligible. The consideration of the Executive Engineer and the Superintending Engineer should be given to this matter.

3. The attention of the Superintending Engineer is invited to the remarks in paragraph 15 regarding manufacturing operations without estimate, also to the remarks in paragraph 16 on the disputed contractors' account.

4. The office is in good order.

ENCLOSURE.

Notes of Inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the Office of the Executive Engineer, Sangam Project Division, on the 21st July 1884.

The Executive Engineer, Captain D. McNeil Campbell, R.E., and the Accountant, P. Hanumajee Row, were present.

2. The office was last inspected on the 12th July 1883—*vide* papers printed with G.O., No. 2102 W., of 1st August 1883.

3. In this division there are very heavy payments. In June the labor alone cost more than Rs. 15,000, and many of the contractors have also to be paid in cash, as cheques are not cashable within twenty miles.

4. Nominal muster rolls appear to be in order, as also do other cash vouchers. The cash-book is properly kept and audited.

5. The proxies for contractors' (or others) payment are, whenever the Executive Engineer considers necessary, called upon to file power of attorney.

6. I was told that an officer is invariably present when contractors, &c., are paid.

7. Payments are made by the cashier (security Rs. 1,000) by whom the cash-book is kept. The cash balance on 30th June was Rs. 3,418.

8. *Imprest Accounts.*—In fact all cash accounts seem in order, but the drawing account balance could not be checked for want of the pass-book which was at the treasury. As it is important that at these inspections the accuracy of the Executive Engineer's banking account should be proved with that of the Executive Engineer's cash account, and as this cannot be done without the treasury pass-book, the presence of the latter should invariably be arranged for against the date of inspection. The accountant, by sending away the pass-book before the inspection, quite deprives the inspecting officer of the means of testing the cash account, and makes the thorough inspection of the office impossible. The pass-book, instead of being kept in the Executive Engineer's office unless and until required to be written up (code paragraph 1882), is kept in the treasury office unless required by the Executive Engineer. This will now be reversed.

9. The work accounts are in need of some little revision; taking the work abstract of the Sangam anicut.—In this work there is a large subsidiary manufacture of stone. The stone is quarried by task-work, contract, and daily labor, then carried to a place near the tramway, then loaded on the trams, then run down to the anicut. There is therefore need of a manufacture account subsidiary to the Sangam anicut, for which work the stone is specially and solely used. Such an account would have for its object the regulation of all the stone outlay and outturn, so as not only to clear itself from time to time, but to also by the time the quarrying is finished, clear all charges for the tramway. Such an account would enable the rate of outturn to be constantly reviewed and adjusted, and in the absence of such an account there is no immediate means at the Executive Engineer's disposal of seeing what the stone is costing and what the balance is. But there is no such an account at present. Outlay is detailed to some extent in the work abstract of the Sangam anicut, and there is a disorderly conglomeration of figures, which is by a laborious method made to work up a result. The process is as follows:—

Part I of the work abstract contains, *first* a lengthy list of all bills received for materials of all sorts, as well as charges incurred for labor, task-work, contract work, &c., for stone, under the sub-head *Materials at site*; *secondly*, charges to certain final sub-heads of estimate; *thirdly*, charges to the tramway account (for stone manufacture as aforesaid); *fourthly* and lastly, more charges to final sub-heads of estimate.

Now, Part I of the work abstract is not the place to detail transactions in the materials at site account, Part IV being specially intended for that purpose.

Part I should only show the liabilities incurred against final sub-heads of the estimate, and then, at the foot of all such, the net increase or decrease. In the suspense accounts, such as *materials at site* or manufacture subsidiary to the work, the former being taken from the account in Part IV.

As it is, the clear arrangement of items for the register of works on the last column of Part I, as provided for in the form, is misused, and there is a second account, an entire recapitulation of materials including manufacture and materials all mixed together, in Part IV; again, materials received are not recorded, day by day, in any ten-day report form of materials received, but are taken straight into the work abstract—Part I and Part IV—even this is not done till the bill for them is received, so that, if say, logs of timber or the like were not billed for promptly, or if the bill were miscarried or mislaid and the timber meanwhile had been made away with, the accounts would be useless, and if meanwhile the materials had been put into the work there would be risk of there being no sufficient means of verifying the bill with the materials received.

10. The nature and variety of the materials make an account of them as essential as is an account of cash.

11. The account of materials at site, as kept in Part IV of the work abstract of the anicut, should exclude all items relating to the stone quarrying and should be posted, as regards receipts, only from the daily reports of materials received, which daily reports should be strictly written up day by day by all parties who receive materials and submitted every ten days or oftener to the Executive Engineer's office, when Part IV of the work abstract would be posted there and then.

12. Of course such receipts might include the receipt of stone from the manufacturing account (quarry), which, if it were not put into the work as fast as delivered from the quarry, would remain as materials at site meanwhile.

13. For the manufacture account, since there are so many agencies at work in the quarrying, loading and carrying of the stone, I would recommend and separate work abstract altogether, or rather a subsidiary abstract, the monthly result being stated under "Quarrying stone" which would be a suspense sub-head of the work in Part I of the main abstract.

14. The materials at site of works in this project aggregate at present a value of Rs. 1,02,604; a large part of this is quite incapable of verification; there are several unserviceable lots which the Executive Engineer intends reporting.

15. There are some manufacturing operations for general purposes which lack sanctioned estimates, viz.:—

I. Mortar manufacture at Sangam.

II. Manufacture of country wood, plank, &c.

16. One contractor, Kagimaly Naderie Sahib, has been giving trouble. He has had since August 1883 the final bill and certificate regarding his work. The balance due to him is about Rs. 2,000. He will not return the papers for a final settlement nor will he acknowledge a

cheque paid him previous to the above for Rs. 3,457. Although code paragraph 2257 provides the procedure in the accounts in such a case, steps should be taken further than this to bring about a final settlement in full of all demands on an early date. The whole matter will be reported to the Superintending Engineer, to whom also any grounds for short payment will be no doubt fully explained.

17. In the deposit account there are several items outstanding, but they are being cleared, and no difficulty or delay need be feared.

18. Everything else is in good order.

19. The Accountant is well assisted. But the work of the office is heavy, and there has been some sickness among the staff.

20. The Accountant should set himself to make the work abstracts clear and well supported by unquestionable data and then the office will be in very fair order.

ORDER—dated 7th August 1884, No. 1916 W., Public Works.

Communicated to the Superintending Engineer, II Circle, for the information of the Executive Engineer, Sangam Project Division.

2. The Superintending Engineer will report on the subject of paragraph 9 of the inspection notes and the remarks of the Examiner thereon in paragraph 2 of his letter.

3. The points referred to in paragraphs 15 and 16 of the inspection notes should receive the Superintending Engineer's attention.

(True Extract.)

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

To the Superintending Engineer, II Circle.
,, Examiner, Public Works Accounts.

Exd. A. F. Aaron.
Spare Copies

GENERAL
ACCOUNT.

Gobt. of {1884} Madras
PUBLIC WORKS.

Dated August, 7th.

Recd.

Encl.

G.O., 7th Aug. 1884, No. 1916 W.

AUGUST.

Inspection

Orders on the notes of an — of the Sangam Project division, submitted by the Examiner, Public Works Accounts.

From

THE EXAMINER,

PUBLIC WORKS ACCOUNTS,

MADRAS,

To

The Secretary to Government,

Public Works Department,

Madras, 30 July

1884

Sir,

I have the honor to submit for information and orders of Government notes by Mr. Rainier, Dy. Examiner, of his inspection of the Office of the Sangam Project Division.

2. More systematic and methodical record of the transactions of Manufacture is requisite— and in practice it would be found that the simplest and easiest method would be to have a separate and distinct work Abstract for the quarrying operations connected with the stone supply to the Ancient Work. The detail of operations would be clearly kept, bringing together the total ~~charges~~ whatever the Agency employed; at the same time the ~~charges~~ would be systematical-ly recorded, shewing the stuff ~~chargeable~~ to "Materials at Site" and the balance to be left ~~at~~ debit of the sub head for quarrying, in the Work Abstract for the work as a whole, only this balance would appear as a charge against the operations under "Manufacture". Thus the whole of the transactions would be kept quite clear and intelligible. The consideration of the Executive Engineer and the Superintending Engineer should be given to this matter.

3. The attention of the Superintending Engineer is invited to the remarks in para 15 regarding Manufacturing operations without Estimates; also to the remarks in para 16 on the disputed Contractor's account.

London
1916 W

NOTES OF INSPECTION BY H. KATHIER ESQUIRE, DEPUTY EXAMINER P.W. ACCOUNTS MADRAS, OF THE OFFICE OF THE EXECUTIVE ENGINEER SINGUM PROJECT DIVISION, ON THE 21ST. JULY 1884.

1. THE EXECUTIVE ENGINEER CAPTAIN D. MC NEIL CAMPBELL R.E. AND THE ACCOUNTANT P. NAMMAJEE ROW WERE PRESENT.

2. THE OFFICE WAS LAST INSPECTED ON THE 15TH. JULY 1883 VIDE PAPERS PRINTED WITH G.O. NO. 2102 W. OF 1ST. AUGUST 1883.

3. IN THIS DIVISION THERE ARE VERY HEAVY PAYMENTS. IN JUNE THE LABOR ALONE COST MORE THAN RS. 15,000 AND MANY OF THE CONTRACTORS HAVE ALSO TO BE PAID IN CASH- AS CHEQUES ARE NOT CASHABLE WITHIN 20 MILES.

4. NOMINAL MUSTER ROLLS APPEAR TO BE IN ORDER AS ALSO DO OTHER CASH VOUCHERS. THE CASH BOOK IS PROPERLY KEPT, AND AUDITED.

5. THE PROXIES FOR CONTRACTORS (OR OTHERS) PAYMENT ARE WHENEVER THE EXECUTIVE ENGINEER CONSIDERS NECESSARY CALLED UPON TO FILE POWER OF ATTORNEY.

6. I WAS TOLD THAT AN OFFICER IS INVARIABLY PRESENT WHEN CONTRACTORS ETC. ARE PAID.

7. PAYMENTS ARE MADE BY THE CASHIER (SECURITY RS. 1000) BY WHOM THE CASH BOOK IS KEPT. THE CASH BALANCE ON 30TH. JUNE WAS RS. 3,418.

4

W 01/10/11

8. IMPREST ACCOUNTS- IN FACT ALL CASH ACCOUNTS BEER IN ORDER BUT THE DRAWING ACCOUNT BALANCE COULD NOT BE CHECKED FOR WANT OF THE PASS BOOK WHICH WAS AT THE TREASURY. AS IT IS IMPORTANT THAT AT THESE INSPECTIONS THE ACCURACY OF THE EXECUTIVE ENGINEER'S BANKING ACCOUNT SHOULD BE PROVED WITH THAT OF THE EXECUTIVE ENGINEER'S CASH ACCOUNT AND AS THIS CANNOT BE DONE WITHOUT THE TREASURY PASS BOOK, THE PRESENCE OF THE LATTER SHOULD INVARIABLY BE ARRANGED FOR, AGAINST THE DATE OF INSPECTION. THE ACCOUNTANT BY SENDING AWAY THE PASS BOOK BEFORE THE INSPECTION QUITE DEPRIVES THE INSPECTING OFFICER OF THE MEANS OF TESTING THE CASH ACCOUNT, AND MAKES THE THOROUGH INSPECTION OF THE OFFICE IMPOSSIBLE. THE PASS BOOK, INSTEAD OF BEING KEPT IN THE EXECUTIVE ENGINEER'S OFFICE UNLESS & UNTIL REQUIRED TO BE WRITTEN UP (CODE PARA 1882) IS KEPT IN THE TREASURY OFFICE UNLESS REQUIRED BY THE EXECUTIVE ENGINEER. THIS WILL NOW BE REVERSED.

9. THE WORK ACCOUNTS ARE IN NEED OF SOME LITTLE REVISION, TAKING THE WORK ABSTRACT OF THE SINGU ANICUT. IN THIS WORK THERE IS A LARGE SUBSIDIARY MANUFACTURE OF STONE. THE STONE IS QUARRIED BY TASK WORK, CONTRACT, & DAILY LABOR, THEN CARRIED TO A PLACE NEAR THE TRAMWAY THEN LOADED ON THE TRAMS, THEN RUN DOWN TO THE ANICUT. THERE IS THEREFORE NEED OF A MANUFACTURE ACCOUNT SUBSIDIARY TO THE SINGU ANICUT, FOR WHICH WORK THE STONE IS SPECIALLY AND SOLELY

1916W 11/13

SOLELY USED. SUCH AN ACCOUNT WOULD HAVE FOR ITS OBJECT THE REGULATION OF ALL THE STONE OUTLAY AND OUTTURN, SO AS NOT ONLY TO CLEAR ITSELF FROM TIME TO TIME, BUT TO ALSO BY THE TIME THE QUARRYING IS FINISHED, CLEAR ALL CHARGES FOR THE TRAMWAY. SUCH AN ACCOUNT WOULD ENABLE THE RATE OF OUTTURN TO BE CONSTANTLY REVIEWED AND ADJUSTED AND IN THE ABSENCE OF SUCH AN ACCOUNT, THERE IS NO IMMEDIATE MEANS AT THE EXECUTIVE ENGINEER'S DISPOSAL OF SEEING WHAT THE STONE IS COSTING AND WHAT THE BALANCE IS. BUT THERE IS NO SUCH AN ACCOUNT AT PRESENT. OUTLAY IS DETAILED TO SOME EXTENT IN THE WORK ABSTRACT OF THE SINGU ANICUT, AND THERE IS A DISORDERLY CONGLOMERATION OF FIGURES, WHICH IS BY A LABORIOUS METHOD MADE TO WORK UP A RESULT. THE PROCESS IS AS FOLLOWS:-

PART I OF THE WORK ABSTRACT CONTAINS FIRST A LENGTHY LIST OF ALL BILLS RECEIVED FOR MATERIALS OF ALL SORTS, AS WELL AS CHARGES INCURRED FOR LABOR, TASK WORK, CONTRACT WORK, ETC., FOR STONE, UNDER THE SUB HEAD MATERIALS AT SITE; SECONDLY CHARGES TO CERTAIN FINAL SUB-HEADS OF ESTIMATE; THIRDLY CHARGES TO THE TRAMWAY ACCOUNT (FOR STONE MANUFACTURE AS AFORESAID); FOURTHLY AND LASTLY, MORE CHARGES TO FINAL SUB-HEADS OF ESTIMATE.

NOW, PART I OF THE WORK ABSTRACT IS NOT THE PLACE TO DETAIL TRANSACTIONS IN THE MATERIALS AT SITE ACCOUNT, PART IV BEING SPECIALLY INTENDED FOR THAT PURPOSE.

PART I SHOULD ONLY SHOW THE LIABILITIES INCURRED

AGAINST

40101
AGAINST FINAL SUB HEADS OF THE ESTIMATE AND WHEN AT THE
FOOT OF ALL SUCH, THE NET INCREASE OR DECREASE, IN THE
EXPENSE ACCOUNTS SUCH AS MATERIALS AT SITE OF MANUFACTURE
SUFFICIENT TO THE WORK, THE FORMER BEING TAKEN FROM THE
ACCOUNT IN PART IV.

AS IT IS, THE CLEAR ARRANGEMENT OF ITEMS FOR THE
REGISTER OF WORKS, ON THE LAST COLUMN OF PART I, AS
PROVIDED FOR IN THE FORM IS MISSED, AND THERE IS A
SECOND ACCOUNT, AN ENTIRE RECAPITULATION OF MATERIALS
INCLUDING MANUFACTURE AND MATERIALS ALL MIXED TOGETHER
IN PART IV. AGAIN, MATERIALS RECEIVED ARE NOT RECORDED, DAY
BY DAY, IN ANY TEN-DAY REPORT STORY OF MATERIALS RECEIVED,
BUT ARE TAKEN STRAIGHT INTO THE WORK ABSTRACT-PART I AND
PART IV. EVEN THIS IS NOT DONE, YET THE BILL FOR THEM IS
RECEIVED, SO THAT IS DAY LOSS OF TIME, OR THE LIKE,
WILL NOT BE PAID FOR PROMPTLY, OR IF THE BILL WERE MIS-
CARRIED OR MISLATE, AND THE OTHER MEANWHILE HAD BEEN
MADE AWAY WITH, THE ACCOUNTS WOULD BE USELESS, AND IF MEAN-
WHILE THE MATERIALS HAD BEEN PUT INTO THE WORK THERE WOULD
BE RISK OF THERE BEING NO SUFFICIENT MEANS OF VERIFYING
THE BILL WITH THE MATERIALS RECEIVED.

10. THE NATURE AND VARIETY OF THE MATERIALS MAKES AN
ACCOUNT OF THEM AS ESSENTIAL AS IS AN ACCOUNT OF CASH.

11. THE ACCOUNT OF MATERIALS AT SITE AS KEPT IN PART IV
OF THE WORK ABSTRACT OF THE AGENCY SHOULD ENCLOSE ALL

ITEMS

1916W
ITEMS RELATING TO THE STONE QUARRYING, AND SHOULD BE POSTED
AS REQUIRED RECEIPTS ONLY FROM THE DAILY REPORTS OF MATHE-
RIALS RECEIVED, WHICH DAILY REPORTS SHOULD BE STRICTLY
WRITTEN UP DAY BY DAY BY ALL PARTIES WHO RECEIVE MATERIALS,
AND SUBMITTED EVERY 10 DAYS OR OFTEN TO THE EXECUTIVE
ENGINEER'S OFFICE, WHEN PART IV OF THE WORK ABSTRACT
WOULD BE POSTED THERE AND VIEW.

12. OF COURSE SUCH RECEIPTS MUST INCLUDE THE RECEIPT
OF STONE FROM THE MANUFACTURING ACCOUNT (QUARRY) WHICH IF
IT WERE NOT PUT INTO THE WORK AS FAST AS DELIVERED FROM
THE QUARRY, WOULD REMAIN AS MATERIALS AT SITE MEANWHILE.

13. FOR THE MANUFACTURE ACCOUNT, SINCE THERE ARE SO
MANY AGENCIES AT WORK IN THE QUARRYING LOADING AND CARRY-
ING OF ^{the} STONE, I WOULD RECOMMEND A SEPARATE WORK ABSTRACT
ALSO, OR RATHER A SUMMARY ABSTRACT THE MONTHLY
RESULTS BEING STATED UNDER "QUARRYING STONE" WHICH WOULD
BE A EXPENSE SUB-HEAD OF THE WORK, IN PART I OF THE MAIN
ABSTRACT.

14. THE MATERIALS AT SITE OF WORKS IN THIS PROJECT
AGENCIES AT PRESENT A VALUE OF \$1,000,000, A LARGE PART
OF THIS IS QUITE INCAPABLE OF VERIFICATION, THERE ARE
SEVERAL UNSERVICABLE LISTS, WHICH THE EXECUTIVE ENGINEER
INTERNS REPORTING.

15. THERE ARE SOME MANUFACTURING OPERATIONS, FOR
GENERAL PURPOSES WHICH LACK FUNCTIONED ESTIMATES,

W/15/1

NAMES:-

- I. MORTAR MANUFACTURE - AT BUNDOO.
- II. MANUFACTURE OF COUNTRY WOOD PLANK ETC.

16. THE CONTRACTOR, NAIRALLY MACHINERY PARTS, HAS BEEN GIVING TROUBLE. HE HAS NOT SINCE AUGUST 1950 THE FINAL BILL & CERTIFICATE REGARDING HIS WORK. THE BALANCE DUE TO HIM IS ABOUT RS.1,000. HE WILL NOT RETURN THE PAPERS FOR A FINAL SETTLEMENT FOR BILL. ~~HE~~ ^{HE} ~~ACKNOWLEDGES~~ ^{ACKNOWLEDGES} A CHECK PAID HIM PREVIOUS TO THE ABOVE FOR RS.8,457. ALTHOUGH CODE PARA 2107 PROVIDES THE PROCEDURE IN THE ACCOUNTS IN SUCH A CASE, STEPS SHOULD BE TAKEN FURTHER THAN THIS, TO BRING ABOUT A FINAL SETTLEMENT IN FULL OF ALL DEMANDS, ON AN EARLY DATE. THE WHOLE MATTER WILL BE REPORTED TO THE SUPERINTENDING ENGINEER, TO WHOM ALSO ANY DEMANDS FOR MORE PAYMENT WILL BE SOON FULLY EXPLAINED.

17. IN THE DEPOSIT ACCOUNT THERE ARE SEVERAL ITEMS OUTSTANDING, BUT THEY ARE BEING CLEARED, AND NO DIFFICULTY OR DELAY WOULD BE CAUSED.

18. EVERYTHING ELSE IS IN GOOD ORDER.

19. THE ACCOUNTS ARE WELL ASSISTED, BUT THE WORK OF THE OFFICE IS HEAVY, AND THERE HAS BEEN SOME SICKNESS AMONG THE STAFF.

20. THE ACCOUNTANT SHOULD GET HIMSELF TO MAKE THE

WORK

19/6/51

WORK ABSTRACTS CLEAR AND WELL SUPPORTED BY UNQUESTIONABLE DATA AND WHEN THE OFFICE WILL BE IN VERY FAIR ORDER.

(SIGNED) M. KATNER.

DEPUTY EXAMINER P.W. ACCOUNTS,
MADRAS.

< TRUE COPY >

DEPUTY EXAMINER P.W. ACCOUNTS.

19/6/51

7

19/6/51

140101

1916w

4.6.10 2102 W 87 1-8-89

Communicated to

the Suply Eng^r II Circle
for the information of
the Ex. Eng^r Sargum
Project Division.

From,
The Examiner P.W. Accounts,
Madras.
To,
The Secretary to Government,
P.W. Department.

2. The Suply Eng^r will
report on the subject
of para 9 of the inv.
inspection notes & the
remarks of the Examiner
thereon in para 2 of
his letter.

3. The points referred
to in paras 15 & 16 of the
inspection notes should
receive the Suply Eng^r's
attention.

39 W.
dated 30 July 1884.
recd.

[Signature]

[Signature]
12-8-89

J.E. II Circle ✓

Encl^d P.W. acc^t

Encl^d 1.
Notes of inspection by
Mr Rainier Dy. Examiner of the
Office of the Sargum Project Divi-
sion. Forwards with remarks-----

11/8
10-8-89

1916 W

6377

Govt. of India

PUBLIC WORKS.

(9) 8/8

7 August 1916

Inspection

Orders on the
notes of an —
of the Langar Prop
Division Submit
by the Ex. P.W. &

45
3

10/10