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- (1) பக்கங்களின் எண்ணிக்கை 14
(2) புதுக்கித் திருப்பிய நாள் 29-7-88
(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 10/9

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

பெயர்ப்பணி நிறைவு

அரசாணை எண். மு. கோப்புத் தாள் எண்.	2340	அச்சகம் பலவகை
நாள் : 22-9-1884.		

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

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22ND SEPTEMBER 1884, No. 2340 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from J. W. RUNDALL, Esq., Superintending Engineer, II Circle, to the Chief Engineer, Public Works Department, dated Masulipatam, 9th September 1884, No. 512 S.G.:—

I have the honor, with reference to paragraph 2 of G.O., No. 1916 W. of the 7th ultimo, to report that the method of keeping the quarry outturn accounts at Sangam, proposed by the Examiner, Public Works Accounts, has been introduced from the 1st current.

2. As regards paragraph 15 of the Deputy Examiner's notes, I have the honor to report that the two manufacture estimates were duly sanctioned in G.O., No. 1863 W., of the 31st July 1884.

3. As regards contractor Kazim Ali Sahib, the Executive Engineer reports that he has not signed and returned nine bills. He further states that Kazim Ali Sahib has not complained of under-payment, but merely that his accounts do not agree with ours.

4. Captain Campbell reports that he believes this contractor, who scarcely ever went to Sangam to supervise his work there in person, is disappointed at not having made the profit he expected, and, in consequence, wants to cause as much annoyance as possible, and when the present staff of officers at Sangam have left the work, to bring forward claims he could not advance now.

5. This man is I believe still a contractor on the Harbour works and other works.

6. It seems to me that, as his conduct at Sangam has been most unsatisfactory, first in delivering stone so slowly that the contract had to be taken away from him, and secondly, in delaying the settlement of his accounts, officers should be warned against employing him.

ORDER—dated 22nd September 1884, No. 2340 W., Public Works.

Communicated to the Examiner, Public Works Accounts.

2. If Kazim Ali Sahib is employed as a contractor on the Madras Harbour Works, the Superintendent will call on him for such explanation as he may wish to offer in connection with the complaint of the Superintending Engineer, II Circle. His further employment as a contractor for Government works will probably depend on the manner in which he settles his existing obligations.

(True Extract.)

(Signed) J. SHAW-STEWART, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Examiner, Public Works Accounts.
" Superintending Engineer, II Circle.
" Superintendent, Madras Harbour Works.

Exd. A. Aubert.
Spare Copies

GENERAL
ACCOUNT.

Gobt. of (1884) Madras.

PUBLIC WORKS.

Dated September, 22nd.

Recd.

Encl.

G.O., 22nd Sept. 1884, No. 2340 W.

SEPTEMBER.

Accounts

Orders on explanation of the Superintending Engineer, II Circle, of certain points noticed by the Examiner, Public Works Accounts in the — of the Sangam Project Division.

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.)

(Signed) J. SHAW-STEWART, Colonel, R.E.,
Secretary to Govt., P.W.D.

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

Exd. A. F. Aaron.
Spare Copies

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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 San-
gam Project division, submitted by the
Examiner, Public Works Accounts.

Sold C no: 7738
2298
2340
The complaints brought
forward by the Supt.
Eng: against this
Contractor are rather
serious. The Supt. of
the Harbour Works
might be requested to
call on the man
for explanation, before
more decided action,
as recommended by
the S. E., is taken?

R.S.
18-9-84

Yes - some words
to whose effect may
be added to draft
G.O. as per 2 -

W.S.

2340N 19-9-84

No. 512 S.G.

Superintending Engineer's Office,
2nd Circle, Masulipatam.
9th September 1884.

From

The Superintending Engineer,
2nd Circle.

To

The Chief Engineer, ²³⁴⁰
Public Works Department.

Sir,

I have the honor, with reference to para 2 of G.O. No. 1916.W. of the 7th ultimo, to report that the method of keeping the Quarry Outturn accounts at Langan, proposed by the Examiner P.W. Accounts has been introduced from the 1st Current.

2. As regards para 15 of the Deputy Examiner's Notes, I have the honor to report, that the 2 Manufacture Estimates were duly sanctioned in G.O. No. 1863W of the 31st July 1884.

3. As regards Contractor Hazim Ali Sahib, the Executive Engineer reports, that he has not signed and returned 9 Bills. He further states, that Hazim Ali

Sahib has not complained of under-
-payment, but merely that his accounts
do not agree with ours.

4. Captain Campbell reports, that
he believes this Contractor, who scarcely
ever went to Langam to supervise his
work there in person, is disappointed at
not having made the profit he expected,
and in consequence, wants to cause as much
annoyance as possible, and when the present
staff of Officers at Langam have left
the work, to bring forward claims he
could not advance now.

5. This man is I believe still a
Contractor on the Harbour works and
other works.

6. It seems to me that as his conduct
at Langam has been most unsatisfactory,
first in delivering stone so slowly that the
Contract had to be taken away from him,
and secondly, in delaying the settlement of
his accounts, Officers should be warned against
employing him.

I have the honor to be,
Sir,

Your most Obedt Servant
J. W. Prindall
Superintending Engineer H. M. S. S. S.

Compd. Sd.

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no 186347. 31. 7. 84
L.C. no 19164. 7. 8. 84.

Genly
Recd

No 2340/22-Sept-84

1. Communicated
to the Dy. Pw accounts

From

The Superintending Engineer
2nd Circle

U.

16. 9. 84

2. If Razim Ali Sahib
is employed as a Contractor
on the Madras Harbour Works,
the Dy. Pw will call on him for such
explanation as he may
wish to offer in connection
with the complaint of
the Dy. Engr. II Circle.

His further employment
as a Contractor for Govt.
works will probably
depend on the manner
in which he settles
his existing obligations

W
16. 9. 84

To The Chief Engineer
P. W. D.
Madras

Dated 9th September 1884

Despd 10th do

Recd

No 512 S. G.

Sangam Project Division

Reports on the Examiner's remarks
made in the notes of an inspection
of - relating to certain subjects.

By Mr A
Dy. II Circle
Dy. Pw & Madras Harbour
Works.

17/9/9

17. 9. 84

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Govt. of Madras.

PUBLIC WORKS.

(77)

Dated

24/9

Recd.

Encl.

G.O. 22 Feb 1881, No. 2340

Accounts

Shows in explanation
the balance of
of certain sums to
by the L. & M. and
in the — of the
M. & P.

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