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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W.D. DEPARTMENT

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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, 24th October 1884, No. 89 W. :—

I have the honor to forward, for information and orders of Government, notes by Mr. Curry, Assistant Examiner, of his inspection of the office of the Cauvery and Vennar Regulators division.

Paragraph 3.—If the Executive Engineer finds that form No. M 12 is of no particular use to him the stock register can be posted direct from the abstracts, but this must be done punctually every month.

Paragraph 5.—Ordinarily form No. M 8 should be used, separate receipts being taken from the piece-workers whenever payments were made, and the work done during the month brought together and shown in the form in aggregate for each description.

Paragraph 6.—In the last report the system of payment of labor and distribution of arrears was brought to notice. The arrangement adopted is unusual, but I understand the Superintending Engineer and the Executive Engineer approve of it as the most convenient under the conditions obtaining on the spot.

2. There has been considerable improvement in the office work since the previous inspection.

Enclosure.

Notes of Inspection by W. E. CURRY, Esq., Assistant Examiner, Public Works Accounts, Madras, of the Office of the Executive Engineer, Cauvery and Vennar Regulators division, on Friday, the 10th October 1884.

The Executive Engineer, Mr. C. J. Peters, and the Accountant, Vencataroyulu Iyer, were present. The office was last inspected in April 1884 (*vide* G.O., No. 1062 W., dated 28th April 1884).

2. The cash-book is well kept and in order. There are two temporary imprests with overseers of Rs. 40 and Rs. 35. These are not used to make payments on the work, but are for the purpose of making advances to brick-moulders, &c., whom it is necessary to collect at various places and pay their fare. These imprests should be maintained as constant as possible, and the form of imprest account used.

3. Brick-making and stone-dressing are the two principal manufactures; they are now treated as stock, the reserve limit of which is Rs. 50,000. As this stock is intended solely for the regulators it should be mostly used up by the time they are finished. The daily registers of receipts and issues of stock are now properly maintained and abstracts prepared from them. Form No. M 12, or monthly balance return of quantities, is also kept up, but not the divisional register of stock, form No. M 79. As this division is not subdivided, and the stock is all at one spot, form No. 12 might be dispensed with, but form No. M 79 must be kept from which the quantity on hand can be obtained at end of any month as well as at end of the half-year.

4. Ten-day reports of labor and materials and work abstracts are now maintained for works and manufactures. The work abstracts are correctly made out, but might be neater, and the entries less cramped up; these remarks also apply to the register of materials, in which corrections are too numerous.

5. The moulding of the bricks is done by a number of piece-workers. Their accounts should be made out separately on the proper piece-work form instead of on a labor sheet; at present only an abstract for all the piece-workers is entered on the piece-work abstract. Work abstracts should be prepared as far as possible during the month to which they relate.

6. The arrangement of the roll-call of laborers is different from that usually employed. For the brick manufacture (labor chiefly piece-work) a separate roll is kept, as was also the case for the Executive Engineer's bungalow (now finished). For the rest of the works there are two general rolls, one for laborers living on north side of Cauvery and the other for those living on the south side. At present all the work is close together on the south side of the river, and the work people of the north side have to get to their work by crossing over in batches in coracle boats, which is sometimes tedious. There is thus a saving of time in calling over their names before crossing over, as those who go over first can at once get to work, and I believe there are other reasons in favor of this plan. It is arranged that the subordinate who calls over one of these rolls has the same men under him during the day, so that he can check the distribution of labor. No attempt is made to distribute the payments and arrears for labor in the work abstracts of the several works. All the arrears of the two general rolls are carried to the account of one work, viz., the Vennar head-sluice, so that the value of labor employed on the other works appears in their accounts as fully liquidated (excepting the last period for which payment has yet to be made; for instance, at the end of a month the work people will not have been paid for the work done from 21st to 31st, and the value of this work will be shown as the only arrears due).

7. The arrears are small and the above arrangement works well. The unpaid items of any general roll are not shown in the succeeding ones, but a separate list of them is made, and all arrears are independently paid every Saturday.

8. After a pay sheet has been checked, and payment ordered by the Executive Engineer, the full amount is given to a shroff early in the day. This man easily manages to make the requisite payments, and all unspent money is returned by him to the cashier the same day. All September's wages had been paid as far as possible by the date of inspection.

9. The proportion of coin to cheque payments, leaving out establishment charges, is roughly as follows:—

Coin. Rs.	Cheque. Rs.	Month.
4,000	2,600	September.
4,800	3,000	August.
4,500	3,300	July.

Considering the large amount of day and piece work, and the situation of the work, the amount of cheque payments is as large as can be expected.

10. Everything else was in order, but more method seemed to be required in arranging and filing the accounts.

Order—dated 3rd November 1884, No. 2696 W., Public Works.

Communicated to the Superintending Engineer, VI Circle, for the information and guidance of the Executive Engineer, Cauvery and Vennar Regulators division.

2. The improvement in the accounts work of the division is satisfactory.

(True Extract.)

Under Secy. to Govt., P.W.D.,
Irrigation Branch.

To the Superintending Engineer, VI Circle.
" Examiner, Public Works Accounts.
" Chief Engineer for Irrigation.

Exd. C. Howarth.
Spare Copies

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GENERAL.
ACCOUNT.

Govt. of {1884} Madras.

PUBLIC WORKS.

Dated November, 3rd.

Recd. *Encl.*

G.O., 3rd Nov. 1884, No. 2696 W.

NOVEMBER.

Notes of Inspection

Orders on — submitted by the Examiner, Public Works Accounts, of the office of the Cauvery and Vennar Regulators division.

2696

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 19th April 1884, No. 11 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 Cauvery and Vennár Regulators division.

Paragraphs 6 *and* 7.—The Superintending Engineer's attention is invited to these remarks and to the procedure advocated in paragraph 6 of his letter printed with G.O., No. 3369 W., of 23rd November 1883. Only so much money should be given to the shroff as is represented by muster rolls, bills, &c., checked and passed for payment under Executive Engineer's initials. Of course it would be advantageous if the man could commence payments early in the day, so as to be able to have the transactions entered up the same day in the divisional cash-book.

Paragraphs 9 *and* 10.—These remarks affect primarily the officers directly in charge of the works, and the Superintending Engineer will have an opportunity of stating whether what is understood to have been his wishes has been properly put in force. The manner in which the labor is distributed to works and to sub-heads of works is for the Executive Engineer to scrutinize from time to time. It is absolutely necessary that the allocation should be clearly shown so that the accountant may know how to prepare the work abstract. This applies equally to the allocation of materials used, and of materials brought to site for subsequent use on sub-heads. If the officers in direct charge of the operations do not attend to the proper record of receipt and issue of materials or stock, and hold themselves responsible only for what they personally purchase, the preparation of work abstracts by the divisional office will be quite impossible. The accountant has to be furnished with proper data for his accounts and unless the Executive Engineer sees that he gets this information, work must be delayed and the accounts confused.

Paragraph 11.—Here again the accountant is at the mercy of the sub-divisional officers. It is imperative that the initial accounts should be properly rendered.

2. There is a slight improvement in the accounts work of the division but very much indeed yet remains to be effected before the office can be pronounced even in tolerably good order.

ENCLOSURE.

Notes of inspection by H. RAINIER, Esq., Deputy Examiner of Public Works Accounts, Madras, of the office of the Executive Engineer, Cauvery and Vennár Regulators division, on the 5th April 1884.

Mr. C. J. Peters, the Executive Engineer, and the accountant, P. Vencataroyalu Iyer, were present.

2. This division was last inspected by an Accounts officer on the 13th October 1883, *vide* papers printed with G.O., No. 3071 W., of 30th idem.

3. The cash arrangements and cash accounts have undergone complete change, and are now likely to work satisfactorily. There is no fixed standing imprest, and the Executive Engineer expresses his intention to avoid temporary imprests as much as possible, though they must be sometimes necessary.

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4. Cash payments are restricted to the narrowest limit, it is said, cheque payment being made whenever possible; such payments to contractors are, the Executive Engineer was understood to say, invariably paid by him personally.

5. The *cash-book* is now well kept by the head clerk, who acts as cashier, having as his assistant cashier or pay clerk, a shroff, who has deposited Rs. 250 security (see G.O., No. 3369 W., of 23rd November 1883).

6. This shroff has large labor payments to make, sometimes amounting to three or four thousand rupees. The money is handed over to him with the nominal muster rolls, and what money he cannot pay that day he keeps himself overnight in a cash chest provided him, and pays the next day, the cash-book recording the payment to him as though it were an imprest. This is well; but there is a tendency to pay the shroff large sums like this, *on general account*, keeping him in funds for all his payments, immediate and possible; this should at once be checked.

7. All cash should be kept, as far as possible, by the cashier (head clerk) and the shroff's cash receipts from the cashier should always be for certain specific payments which are likely to be made the same day. Of course, the shroff would always have a list of such payments and there is no objection to his keeping, for his own information, a rough cash-book; but there must be no running account of cash between him and the cashier (for whom he is intended as a mere paying machine) in respect of labor payments. Moreover, he will have to make payments and account for same smartly, and he should, as a rule, receive no money for payment after a certain hour in the day. The cashier also makes cash payments, all such are apparently pre-ordered in writing by the Executive Engineer, in due course, and vouchers seemed in order.

8. The balance of the Executive Engineer's drawing account on the 29th February 1884 was, so far as was possible in the absence of the *pass-book*, proved correct. The *pass-book* should have been present, this will be arranged in future. The current cheque book was in order. Used cheque books have to be kept twenty years, and should be carefully deposited in the safe in the cashier's custody.

9. The *works accounts* require some notice. The *nominal muster rolls* of labor as (at the Superintending Engineer's special request) now about to be used, will show the names (and attendance) of laborers, collected in separate rolls *according to the locality in which they reside*. This is considered by the Executive Engineer to be more convenient than the usual way of separating the rolls, according to the work (and gang of labor) on which the men are employed.

It may be doubted whether the change is a good one, and it may be predicted that identification of individuals for payment according to the work done by each, will now need the presence sometimes of two or three subordinates, where one sufficed before; also that the payment of labor will occupy more of the shroff's time than it would under the regular system, but the area of the entire project is small, and the Superintending Engineer's wishes have been acceded to on the understanding that the accountant is given the full means of allocating labor, and especially the arrears of wages. All these *nominal rolls* as well as the *ten-day reports* as regards labor (time) should, however, be posted daily, and should be available, on future inspection of the office, for perusal, for the very day current. They should also be rendered punctually every ten days to the Executive Engineer's office. The Executive Engineer understands the importance of sharp control over labor, where there is so much of it.

10. The *materials* accounts (daily report of materials) in *ten-day reports* are not maintained, and this requires immediate action, which was promised. At present, *work abstracts* are not posted as regards materials from the *ten-day reports* at all, but from hearsay, or from some transactions in materials discovered in the *cash-book*, or from the *adjustment book*. All materials, receipts and issues should be so plainly concentrated in the *ten-day report*, being posted day by day as the transactions occur (just as the *cash-book* is posted), that part iv of the *work abstract* can at once be written up in the Executive Engineer's office immediately the *ten-day report* is received there, just as in other respects (final charges to work) part i should also be written up. Unless and until this is done, the Executive Engineer will find nothing of value in the *work abstract*, for it will be, as it is now, empty till the following month, when it is gradually filled with incoherent and unintelligible entries, many of which are afterwards altered. All this was explained at the last inspection. The *work abstracts* are not borne out by the initial accounts as regards materials, nor do the entries in the *register of works* quite correspond with what is computed in the *work abstract*. Thus there is confusion, but this will, it was assured me, be quickly altered. The necessary steps were again carefully explained by me, and the Executive Engineer's orders to the accountant in the matter in my presence were no doubt followed by equally strict orders to the subordinate executive; there should then be no difficulty and there will be prompt regularisation, it is hoped, not only of the materials accounts of works, but also of the *stock* accounts and especially *manufactures*.

11. The *monthly abstract of stock receipts and issues* is now arrived at in the same irregular way, as in the case of materials, without there having been kept up any *daily register of receipts and issues*. Stock receipts arrived at merely from the cash-book payments fulfil no useful purpose, of course, nor does it meet the requirements of accounting for stock issues, to accept at the end of the month a list of things which the supervisor admits having received; there will now be a

2696.

daily account of receipts and issues of *stock*, and a ditto of *tools and plant*, posted as the transactions occur, and supported by proper vouchers (*vide* paragraph I of instructions on form M 9). Stock transactions with works should appear in the *work abstracts* of the works. The outlay and outturn in respect of *manufactures* should be clearly shewn on the *ten-day reports* of the manufacture account and be at once entered in the *work abstract*, quantities being stated, the value of outturn being adjusted monthly. The circumstances are such that each manufacture account should be on a separate *work abstract*. Under code paragraph 2,141, the Superintending Engineer's sanction is necessary to each *manufacture* estimate and this will now be applied for.

12. The outlay to date on *tools and plant* is Rs. 21,000. An estimate containing this and all other similar outlay contemplated has been sent up for sanction. The tools and plant are all, it was said, in serviceable order, and of good value. The same was stated as regards *stock*, the rates of which are apparently fair.

13. In the contractors' accounts, Rs. 100 is still due to one Ramalinga Pillay (since March 1883) because though repeatedly invited, he will not turn up for settlement. The matter should be reported to the Superintending Engineer for orders. Rs. 98-8-0 is due to Mohideen Saib since July 1883, he having deserted his contract. This is now being disposed of. The contractors' accounts are tolerably kept. A *divisional rate book* is about to be started.

14. Revised estimates for the Cauvery and Vennár head-sluices are under preparation.

15. The accountant is sufficiently assisted.

ORDER—dated 28th April 1884, No. 1062 W., Public Works.

Communicated to the Superintending Engineer, VI Circle, who will direct the attention of the Executive Engineer, Cauvery and Vennár Regulators division, to the remarks and suggestions of the inspecting officer and of the Examiner, Public Works Accounts.

2. Special attention is drawn to the concluding paragraph of the Examiner's letter. The Executive Engineer must take prompt and decided steps to place on a satisfactory footing that part of the accounts work of his division which relates to the receipts and issues of stock and of tools and plant, and to insure the accurate and systematic registration of all such transactions in accordance with rule.

(True Extract.)

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

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

Exd. E. Fernandez.
Spare Copies

GENERAL
ACCOUNT.

Govt. of {1884} Madras.

PUBLIC WORKS.

Dated April, 28th.

Recd. *Encl.*

G.O., 28th April 1884, No. 1062 W.

APRIL.

Inspection

Passing orders on the notes of — on the Cauvery and Vennár Regulators division office, submitted by the Examiner, Public Works Accounts.

From,

The Examiner P.W. Accounts,

Madras.

To,

The Secretary to Government,

Public Works Department.

No. 89 W. Madras, 24 October 1884.

Sir,

I have the honor to forward for information and orders of Government, notes by Mr. Curry Asstt. Examiner of his inspection of the Office of the Cauvery and Vennar Regulators Division.

Para 3. If the Executive Engineer finds that Form No. M. 12 is of no particular use to him, the Stock Register can be posted direct from the Abstracts, but this must be done punctually every month.

Para 5. Ordinarily Form No. M. 8 should be used, Separate receipts being taken from the piece-workers whenever payments were made, and the work done during the month brought together and shown in the form in aggregate for each description.

Para 6. In the last report, the system of payment of labor and distribution of arrears was brought to notice. The arrangement adopted is unusual, but I understand the Superintending Engineer and the Executive Engineer approve of it as the most convenient under the conditions obtaining on the spot.

3. There has been considerable improvement in the Office work since the previous inspection.

I have the honor to be,

Sir,

Your Most Obedient Servant.

D.C. Gardner

Examiner P.W. Accounts.

Enclosure 8/2

Notes of inspection by W. E. Curry, Esq. Asstt. Examiner P.W. Accounts Madras, of the Office of the Executive Engineer Cauvery and Vennar Regulator Division, on Friday the 10th. October 1884.

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The Executive Engineer Mr. C.J. Peters and the Accountant Vencataroyulu Iyer were present. The Office was last inspected in April 1884, vide C.O. No. 1062 W. dated 28th. April 1884.

2. The Cash Book is well kept and in order. There are two temporary Imprests with Overseers of Rs. 40 and Rs. 35. These are not used to make payments on the work but are for the purpose of making advances to brick moulders etc. whom it is necessary to collect at various places and pay their fare. These Imprests should be maintained as constant as possible, and the form of imprest account used.

3. Brick-making and stone-dressing are the two principal manufactures, they are now treated as Stock, the reserve limit of which is Rs. 50,000. As this Stock is intended solely for the Regulators it should be mostly used up by the time they are finished. The daily Registers of Receipts and Issues of Stock are now properly maintained and abstracts prepared from them. Form No. M. 12, or monthly Balance Return of Quantities is also kept up, but not the Divisional Register of Stock, Form No. M79. As this Division is not subdivided, and the Stock is all at one spot, Form No. 12 might be dispensed with, but Form No. M. 79 must be kept, from which the quantity on hand can be obtained at end of any month as well as at end of the half-year.

4. Ten-day Reports of Labor and Materials and Work

Abstracts are now maintained for works and manufactures. The Work Abstracts are correctly made out, but might be neater, and the entries less cramped up, these remarks also apply to the Register of Materials in which corrections are too numerous.

5. The moulding of the bricks is done by a number of piece-workers. Their accounts should be made out separately on the proper piece-work form instead of on a labor sheet; at present only an abstract for all the piece-workers is entered on the piece-work abstract. Work Abstracts should be prepared as far as possible during the month to which they relate.

6. The arrangement of the roll call of laborers is different from that usually employed. For the brick manufacture (labor chiefly piece-work) a separate roll is kept, as was also the case for the Executive Engineer's bungalow (now finished). For the rest of the works there are two general rolls, one for laborers living on North side of Cauvery and the other for those living on the South side. At present all the work is close together on the South side of the river, and the work people of the North side have to get to their work by crossing over in batches in coracle boats, which is sometimes tedious. There is thus a saving of time in calling over their names before crossing over as those who go over first can at once get to work, and I believe there are other reasons in favor of this plan. It is arranged that the subordinate who calls over one of these rolls has the same men under him during the day so that he can check the distribution of labor. No attempt is made to

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distribute the payments and arrears for labor in the work Abstracts of the several works. All the arrears of the two general rolls are carried to the account of one work, viz, the Vennar head sluice, so that the value of labor employed on the other works appears in their accounts as fully liquidated, (excepting the last period for which payment has yet to be made; for instance, at the end of a month the work people will not have been paid for the work done from 21st. to 31st., and the value of this work will be shewn as the only arrears due). 2696

7. The arrears are small and the above arrangement works well. The unpaid items of any general roll are not shewn in the succeeding ones, but a separate list of them is made, and all arrears are independently paid every Saturday.

8. After a paysheet has been checked and payment ordered by the Executive Engineer, the full amount is given to a shroff early in the day. This man easily manages to make the requisite payments and all unspent money is returned by him to the cashier the same day. All September's wages had been paid as far as possible by the date of inspection.

9. The proportion of coin to cheque payments, leaving out Establishment charges is roughly as follows:-

Coin.	Cheque.	Month.
Rs. 4,000	Rs. 2,600	September.
,, 4,800	,, 3,000	August.
,, 4,500	,, 3,300	July.

Considering the large amount of day and piece work, and the

situation of the work, the amount of cheque payments is as large as can be expected.

10. Everything else was in order, but more method seemed to be required in arranging and filing the accounts.

14th. October 1884. Asstt. Examiner P.W. Accounts.

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From,

The Examiner P.W. Accounts,

Madras.

To,

The Secretary to Government,

P.W. Department.

No. 89/M.

Dated 24 October 1884.

Rcvd.

Encln. 1.

Notes of inspection of the Office of the Cauvery and Vennar Regulator Division by Mr. W.E. Curry Asstt. Examiner. Forwards with remarks------

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Govt. of [1884] Madras.

PUBLIC WORKS.

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G.O., [illegible] 1884, No. [illegible]

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