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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

FWD DEPARTMENT

G.O. No.	2724 W	Press.
B.P. No.		Mis.
Dated	H. 11. 1884	198

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Not to be folded or roughly handled.

6. With regard to paragraph 12 of last report, a suit has been instituted against Contractor Shashiengar for the recovery of the value of the timber which he failed to deliver to the Salt Department.

7. In the matter of the high cost of the teakwood used in the sub-magistrate's cutcherry at Arantangi, the same was attributed to timber being paid for but not delivered. The excess at the work. A contractor delivers timber in the log and gets paid for it. He then works the timber up into scantlings and framework, for which an extra payment is made. If the logs have not been carefully measured, or the wastage happens to be great, more logs have to be delivered to make up the necessary quantity of wrought work; the contractor is paid for these extra logs, so that in the end the amount paid for loss alone may be as great as the estimated cost of the finished work.

8. There are several irrigation works for which estimates are required.

ORDER—dated 4th November 1884, No. 2724 W., Public Works.

Communicated to the Superintending Engineer, VI Circle.

2. The subject referred to in the last paragraph of the Examiner's letter was disposed of in G.O., No. 2615 W., dated 24th October 1884.

3. The Examiner will consider and report whether it be not feasible to introduce some simpler method of accounting for "materials at site" of contract works than that of treating receipts and issues of such materials in the manner adopted for departmental works. In this view, the exact procedure followed in other provinces should be ascertained.

(True Extract.)

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

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

Exd. E. Fernandez.
Spare Copies

2724

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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, 29th October 1884, No. 92 W. :—

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

Paragraph 3.—If the cement is purchased by contractors for general use on works, it should be treated as a sale and be quite independent of any subsequent payment made for work executed; but if it is issued to them for a definite work, code paragraph 2236 should be observed.

Paragraphs 4 and 5.—The attention of the Superintending Engineer is invited to this matter. Materials paid for are the property of Government, even though at site of the work for the use of which contractors have brought them, and they should be treated in exactly the same manner, as to record of receipts and issues, as if they were materials at site of works carried out by departmental labor. The periodical verification of all such materials is very requisite.

Paragraph 7.—This alleged deficit in timber has been the subject of inquiry by the Superintending Engineer, and has come under notice of the Chief Engineer.

ENCLOSURE.

Notes of inspection by W. E. CURRY, Esq., Assistant Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Negapatam division, on the 21st October 1884.

The Executive Engineer, C. H. Wilks, Esq., and the accountant, V. Ramachandra Rao, were present. The office was last inspected on 22nd October 1883, vide G.O., No. 3198 W., of 12th November 1883.

2. The treasury drawing account could not be compared with the cash-book, as the pass-book was not present. The pass-book should have been available, and should also remain in the Executive Engineer's office the greater part of the month, instead of at the treasury.

3. There is only a small amount of stock—concrete blocks and Portland cement. The blocks are at site of works for emergent use; the cement is used by contractors executing work. Issues of cement, to be used on works, are not properly shown in the stock accounts. If the cement is issued direct to a contractor, it should be charged to "stock purchases and sales." If to the subordinate in charge of the work, to the work concerned, and treated as materials at site till used by the contractor.

4. Work is done by contractors and petty contractors, who are also often paid for materials as well as work executed; and in these cases "materials at site" accounts have to be kept. At the present time these accounts appear to be almost worthless. No report of materials received from or issued back again to the contractor is sent by the subordinate in charge of the work, and the accountant attempts to make up the account of materials at site from measurement sheets and petty contract accounts. In the case of the Deputy Collector's catchery at Mannargudi (estimate Rs. 7,895,) not only is there more than one contractor executing the work, but materials have also been purchased from various other suppliers and issued to the men doing the work; transactions belonging to one month are shown in the accounts of another month. The result is that though the work is said to be nearly finished, the value of materials at site at end of September is shown as Rs. 2,780, which is probably a great deal too much. Where there are two or three petty contractors doing work and receiving materials like this, regular reports of materials are even more necessary than in the case of departmental labor.

5. There are "materials at site" at six works, of the total book value of Rs. 6,654, but these figures are not reliable.

GENERAL
ACCOUNT.

Govt. of (1884) Madras.

PUBLIC WORKS.

Dated November, 4th.

Recd.

Encl.

G.O., 4th Nov. 1884, No. 2724 W.

NOVEMBER.

Notes of Inspection

Orders on —, submitted by the Examiner,
Public Works Accounts, of the office of the
Negapatam division.

24TH OCTOBER 1884, No. 2615 W., PUBLIC WORKS.

2724.
GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

READ—the following papers:—

From the Superintending Engineer, VI Circle, dated 9th September 1884, No. 885 T.J.
" Examiner, Public Works Accounts, " 26th " " " 72 W.

ORDER—dated 24th October 1884, No. 2615 W., Public Works.

A revised estimate, amounting to Rupees 10,300, was sanctioned in G.O., No. 3010 W., dated 14th November 1882, for constructing a sub-magistrate's cutcherry and out-buildings at Arantangi, in the Tanjore district. The work was reported as approaching completion in May 1884, but excesses, amounting to Rs. 2,343, had to be sanctioned in G.O., No. 1894 W., dated 4th August 1884. Among the excesses was one, amounting to Rs. 821, for teakwood, in respect of which the Superintending Engineer feared that fraud had occurred. A further report was called for, and this has now been submitted.

2. Owing to the imperfect manner in which the accounts were kept, and to inadequate supervision over the work while in progress, there are now no means of arriving at anything like a satisfactory solution of an unexplained deficit of Rs. 590 on account of teakwood. The rates of woodwork generally have had to be raised by this amount so as to cover the deficiency.

3. The work has been under execution since 1882, and has passed under the control of several officers and subordinates. It is stated to have been carried on fairly up to the date on which Overseer R. Strinivasa Chariar took immediate charge, in June 1883; the irregularities brought to notice having occurred between that date and December 1883. Mr. Matthews, the sub-divisional officer, visited the work twice during that period, but his inspections failed to bring to light the deficiencies, which then probably admitted of verification. The Executive Engineer, Mr. Wilks, also neglected his duty by failure to exercise a proper supervision over the accounts

* Vide paragraph 7 of inspection notes recorded with G.O., No. 3198 W., dated 12th November 1883. and materials at site; notwithstanding that, in October 1883,* his attention was specially drawn to the necessity for checking the large balance of Rs. 4,213

which then stood against the Arantangi cutcherry.

4. The officers named are considered greatly to blame for the irregularities brought to notice, and this expression of the opinion of Government will be conveyed to them by the Superintending Engineers under whom they are now employed.

(True Extract.)

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

To the Superintending Engineer, I Circle.

" Examiner, Public Works Accounts, VI "

Exd. E. Fernandez.

Spare Copies

GENERAL
ESTABLISHMENT.

Govt. of (1884) Madras.

PUBLIC WORKS.

Dated October, 24th.

Recd.

Encl.

G.O., 24th Oct. 1884, No. 2615 W.

OCTOBER.

Sub-Magistrate's Cutcherry
at Arantangi
Orders on report on irregularities
connected with the construction of the —

12TH NOVEMBER 1883, No. 3198 W., PUBLIC WORKS.

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, 27th October 1883, No. 139 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 Negapatam division.

2. The Executive Engineer's attention is necessary to the remarks in paragraph 5 regarding the register of works. In regard to the storekeeper's giving assistance to the accountant, I see no reason why he should not do so, or assist in the general work of the office, considering his duties as storekeeper, properly so called, must be very light indeed, and any stock which he may be interested in as having issued to works would be vouched for by the sub-divisional officer's returns of receipt of that stock before the entry could appear in the work abstract concerned.

3. The attention of the Superintending Engineer should be given to the remarks in paragraphs 7, 9, 10, 11, and 14.

4. The office is in fair order.

ENCLOSURE.

Notes of inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Negapatam division, on the 22nd October 1883.

The Executive Engineer, Mr. C. H. Wilks, and the accountant, Strenivasa Iyengar, were present.

2. This office was last inspected by an accounts officer on the 25th October 1882, vide report printed with G.O., No. 2894 W., of 4th November 1882.

3. There are three sub-divisions, including the head-quarters one, located (1) and (2) at Negapatam, (3) at Mannargudi. The Negapatam sub-divisional offices have not yet been inspected by the Executive Engineer, but will very shortly be so inspected. The sub-divisional office at Mannargudi was examined by the Executive Engineer on the 18th June 1883. The cheque books are, with reference to paragraph 4 of last report, properly used. The Executive Engineer's treasury drawing account balance on the 30th September 1883 was found correct.

4. There is nothing particularly noticeable in the imprest accounts, except perhaps that during the absence of the overseer, Patukota taluk, he of the southern division, Mannargudi, has two imprests, his own, Rs. 200, and that of the above overseer for whom he is acting, Rs. 400. The Executive Engineer is of opinion that there is no help for this arrangement, much as he would wish to avoid it. The imprest accounts are in order, so are the cash and cash-abstract books. The improvement asked for in this direction at the last inspection (paragraph 3 of last report) has been effected.

5. The register of works is not well kept, and, unless more completely posted and finished off as regards its minor points, it will remain as at present, of no practical use to the Executive

Engineer. Erasures with the penknife in this book should be severely disallowed, where there is no outlay in the month on any work, the totals of the previous month should be reproduced. The title of a work should be filled in above every page of the register in which outlay on it is recorded, together with the amount of the sanctioned estimate. As regards work abstracts, I should have previously stated that it is not the storekeeper's function to prepare these. In fact there are objections to his having anything to do with their preparation; this was explained to the Executive Engineer, who has promptly discontinued the use of the storekeeper for this purpose.

6. The office copies of every account document seen appeared to lack signature—a matter of not much consequence in some papers, but in the works abstracts it is of importance that what is prescribed in code paragraph 2247 should be habitually followed, perhaps more especially as the works abstracts of this division, what few there are, are prepared at head-quarters.

7. The materials at site of works aggregate in value Rs. 6,539; they are placed at eight works, and the largest of these balances is Rs. 4,213, at the sub-magistrate's cutcherry at Aran-tangi. The condition of these materials, and whether fairly represented by the values shown in the accounts, will engage the Executive Engineer's special attention, he said; but it is supposed that, with the exception of certain debris at site of works nearing completion, or already completed, there are no unserviceable materials. The Executive Engineer cordially undertook to take this matter up immediately, however; both as regards the materials and the debris the correct procedure was explained.

8. The balance at debit of stock is Rs. 2,406, which exceeds the sanctioned limit (that being only Rs. 1,933) by Rs. 1,373; this excess is only likely to be temporary, however; the stock is entirely building materials; the stock accounts are tolerably in order, except as regards the half-yearly register, which for the half-year ending 30th September 1883 (shortly due) has not yet been put in hand, nor has the similar half-yearly register of tools and plant been begun, and no sufficient excuse for this was tendered by the accountant. The stock and tools and plant, are said to have been counted in March and April 1883, and I was assured that there is nothing unserviceable, or in need of repair. Another early overhaul is contemplated by the Executive Engineer.

9. There was no register of buildings available for examination, the divisional register having been sent, it was said, to the Superintending Engineer in November 1882 and not yet returned. Enquiry for this book was promised, also attention to what is wanted regarding it.

10. There are two works under Imperial Irrigation, Ordinary, viz., annual maintenance of Imperial tanks in the Pattakōtd and Maandryudi taluks, outlay on which have been going on since April 1883 without sanctioned estimates; this is said to be because there has been a great deal of correspondence about the estimates, which have been repeatedly rejected on account of some defect. This will be regularised very soon I was told.

11. In contributions (deposits schedule) there are six items outstanding; one of these being very old, dating from September 1881, need special notice. The amount, Rs. 1,500, was contributed by one Singaravallu Odyaur, of Thameerkunnam, for the straight out of a bank of the Corrayar river, which has never been put in hand because there has all along been strong opposition to the work from others interested in the land thereabout. This contention has often been on the verge of satisfactory settlement, but never yet settled; and now opportunity is soon to be taken of a meeting between the Collector and the Superintending Engineer to get this matter finally decided, whether the work is to go on, or the money is to be returned to the contributor of it, who is making constant inquiry on the subject. The other items of contribution are under adjustment.

12. In the contractors' ledger there is an item of Rs. 195 due to a contractor named Shashiengar, for certain police huts, for a longish time. But it was explained that this man has certain Government property in his possession, pending the delivery of which the above item of short payment is held as a sort of security.

13. In the case of fourteen works completion reports are due to the office of Examiner, Public Works Accounts, but these are promised almost immediately.

14. The rate-book is not up to date and is to be revised shortly, the Executive Engineer said.

15. Service-books are incomplete, and require careful attention in the light of Section 125 of the Civil Pension Code.

16. There is no register of padugai lands (see paragraph 7 of last report) yet started, but attention to this is promised.

MADRAS,
24th October 1883.

ORDER—dated 12th November 1883, No. 3198 W., Public Works.

Communicated to the Superintending Engineer, Sixth Circle, for the information and guidance of the Executive Engineer, Negapatam division.

(True Extract.)

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

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

Exd. A. F. Goodall.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of (1883) Madras.
PUBLIC WORKS.

Dated November, 12th.

Recd.

Encl.

G.O., 12th Nov. 1883, No. 3198 W.

NOVEMBER.

Negapatam Divisional Office
Passing orders on notes of inspection on the
— submitted by the Examiner, Public
Works Accounts.

2724 9/12
NOTES OF INSPECTION BY W.E. CURRY ESQUIRE, ASSISTANT
EXAMINER P.W. ACCOUNTS, OF THE OFFICE OF THE EXECUTIVE
ENGINEER NEGAPATAM DIVISION ON THE 21ST. OCTOBER 1884.

THE EXECUTIVE ENGINEER C.H. WILKS ESQUIRE AND THE
ACCOUNTANT V. RAMACHANDRA RAO WERE PRESENT. THE OFFICE
WAS LAST INSPECTED ON 22ND. OCTOBER 1883; VIDE G.O.
NO. 3198 W. OF 12TH. NOVEMBER 1883.

1. THE TREASURY CASHING ACCOUNT COULD NOT BE COMPARED
WITH THE CASH BOOK, AS THE PASS BOOK WAS NOT PRESENT.
THE PASS BOOK SHOULD HAVE BEEN AVAILABLE, AND SHOULD
ALSO REMAIN IN THE EXECUTIVE ENGINEER'S OFFICE THE GREAT-
ER PART OF THE MONTH INSTEAD OF AT THE TREASURY.

2. THERE IS ONLY A SMALL AMOUNT OF STOCK—CONCRETE
BLOCKS AND PORTLAND CEMENT. THE BLOCKS ARE AT SITE OF
WORKS FOR EMERGENCY USE; THE CEMENT IS USED BY CONTRACTORS
FOR BRICKWORK. ISSUES OF CEMENT, TO BE USED ON WORK,
ARE NOT PROPERLY SHOWN IN THE STOCK ACCOUNTS. IF THE
CEMENT IS ISSUED DIRECT TO A CONTRACTOR, IT SHOULD BE
CHARGED TO 'STOCK PURCHASES AND SALES'. IF TO THE SUB-
ORDINATE IN CHARGE OF THE WORK, TO THE WORK CONCERNED,
AND TREATED AS MATERIALS AT SITE TILL USED BY THE CON-
TRACTOR.

3. WORK IS DONE BY CONTRACTORS AND PETTY CONTRACTORS
WHO ARE ALSO OFTEN PAID FOR MATERIALS AS WELL AS WORK
EXECUTED; AND IN THESE CASES 'MATERIALS AT SITE' ACCOUNTS

HAVE

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From,

The Examiner P. W. Accounts.

Madras.

To,

The Secretary to Government,

Public Works Department.

No. 924

Madras, 29th October 1884.

Sir,

I have the honor to submit for information and orders of Government notes by Mr. Curry, Asst. Examiner, of his inspection of the Office of the Negapatam Division.

Para 3. If the cement is purchased by Contractors for general use on works it should be treated as a sale and be quite independent of any subsequent payment made for work executed; but if it is issued to them for a definite work code para 3336 should be observed.

Paras 4 and 5. The attention of the Superintending Engineer is invited to this matter. Materials paid for are the property of Government, even though at site of the work for the use of which Contractors have brought them, and they should be treated in exactly the same manner as to record of receipts and issues, as if they were materials at site of works carried out by departmental labor. The periodical verification of all such materials is very requisite.

Para 7.

This alleged deficit in timber has been

the

signed

the subject of enquiry by the Superintending Engineer and
has come under notice of the Chief Engineer.

I have the honor to be,

Sir,

Your Most Obedient Servant.

D. P. Gurdoo

Examiner P.W. Accounts.

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Commenced to
the Supergr VI
Circle -

From,
THE EXAMINER P.W. ACCOUNTS,
Madras,
To,
The Secretary to Government,
P. W. Department.

2 The subject referred
to in the last para of
the Examiner's letter
was disposed off in
GO No 2615 W of 24th
Oct 1884

19th Oct 1884

3 The Examiner will consider
it prudent whether it be not fea-
sible to introduce some simpler
method of accounting for materials
at site of contract works, than
that of treating receipts & issues
of such materials in the manner
adopted for departmental works.
In this view the exact procedure
followed in other Provinces
should be ascertained

Encls. 1.
Notes of inspection of the
Office of the Registrar Division
by Mr. Curry Asst. Examiner.
Forwarded with remarks

LC VI Circle
Mr PWA
Ch Engr for dist
Despd 14-11-84

With Order

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Govt. of Madras

PUBLIC WORKS.

(10)

Dated

Recd

Encl

G.O. 4 Nov 1884 No. 2722

Order of Inspector

Order in ...
by the ...
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