(1) Number of pages 42

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(3) Initials of the Referencer

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W. DEPARTMENT

G.O. No. / B.P. No.	1309 W	Press. / Mis.
Dated	5. 6. 1885	~~198~~ .

Not to be folded or roughly handled.

Archives —I 10,006-9 86

1309
1

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following letter from Colonel W. H. BURTON, R.E., Officiating Superintending Engineer, V Circle, to the Chief Engineer, Public Works Department, dated Bangalore, 27th May 1885, No. 804 :—

With reference to paragraph 2 of G.O., No. 853 W., dated 8th April 1885, I have the honor to report that the Executive Engineer brings to notice that of the six contract bonds reported in the Deputy Examiner's report (paragraph 18) as missing, one has since been found in a separate cover, the remaining five were issued to contractors; of these, some were spoiled by the contractors and the others have not yet been paid for. The value of all the five bonds will be recovered from the contractors concerned.

2. As regards paragraph 13, the Executive Engineer reports the case somewhat differently from the Deputy Examiner, for he says: "Arrears for June, July and August due to temporary lascars employed in surveying and levelling on certain irrigation works were not paid until September—a delay due to the sub-divisional officer at Ranipett not submitting these claims to the Executive Engineer until September." The matter seems of no moment, but the sub-divisional officer has been cautioned.

3. As regards paragraph 14, it appears that Mr. Norris, the late Executive Engineer, and Supervisor Narrainasawmy Mudelliar, made certain verbal agreements with some contractors for labor on the jail superintendent's quarters and cellular prison, and that the contractors were paid in accordance with such agreements. As the contractors did not dispute the arrangement, no inconvenience appears to have been caused. The contractor's ledger is kept by the Executive Engineer. Contractors should not, in my opinion, touch it. They already sign two copies of each bill. The ledger contains an extract from the bill.

4. As regards paragraph 15, the Executive Engineer reports that measurement books have been regularly kept up, the Deputy Examiner's remarks referring only to those recorded in the divisional office.

5. The subject of paragraph 21 has been disposed of in G.O., No. 1200 W., dated 21st May 1885.

Order—dated 5th June 1885, No. 1309 W., Public Works.

With his letter above recorded, the Superintending Engineer, V Circle, submits the report called for in G.O., No. 853 W., dated 8th April 1885, on the Deputy Examiner's notes of inspection of the North Arcot divisional office.

2. With advertence to paragraph 2 of the Superintending Engineer's letter, it is observed that, although the temporary lascars in question were paid in September, not October as stated by the Deputy ~~Engineer~~ Examiner, there was still considerable delay for which no excuse or explanation is offered. The Government desire that their servants should be promptly paid their wages, and they are surprised that an officer of Colonel Burton's experience should consider the delay as a matter of no moment.

3. Nor do the Government agree with the remark made by the Superintending Engineer in his paragraph 3 regarding the contractor's ledger. On this point, Colonel Burton's attention is drawn to paragraph 2256 of the Public Works Code, under which the entries made in the ledger should be open to inspection by contractors, and should be signed by them at convenient intervals.

4. As regards the Superintending Engineer's paragraph 4, the Government do not consider it satisfactory that the latest measurement book recorded in the divisional office is dated 1880. The attention of the Superintending Engineer is drawn to paragraph 2106 of the Public Works Code, according to which the return of all measurement books to the divisional office for record should be insisted upon.

5. The irregularities brought to notice by the Deputy Examiner do not reflect credit on Mr. R. W. Norris, who held charge of the North Arcot division from August 1881 to December 1884, and the Government will look for a more satisfactory report on the divisional office, after its next inspection by an officer of the Accounts branch.

(True Extract.)

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

To the Superintending Engineer, V Circle.
" Examiner, Public Works Accounts.
" Superintendent of Works, Tank Maintenance Scheme, with copy of G.O., No. 853 W., dated 8th April 1885, for communication to Mr. Norris.

Exd. A. Grubert.
Spare Copies

1309/2

GENERAL.
ACCOUNT.

Govt. of 1885 Madras.

PUBLIC WORKS.

Dated June, 5th.

Recd. *Encl.*

G.O., 5th June 1885, No. 1309 W.

JUNE.

Inspection Notes

Orders on letter from the Superintending Engineer, V Circle, reporting on certain points noticed by the Deputy Examiner, Public Works Accounts, in his — of the North Arcot division office.

1309/3

26th September 1884, No. 2399 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, 23rd September 1884, No. 69 W. :—

I have the honor to forward, for information and orders of Government, notes by Mr. Rainier, Deputy Examiner, of his inspection of the office of the North Arcot division.

Paragraph 2.—Imprest accounts should be reduced to a sum equivalent to half a month's average expenditure. All imprest cash accounts should be sent in to the divisional office in time to be recouped before the end of the month, that by such recoupment the imprest holder's expenditure may be brought into the divisional cash-book in the month in which it was incurred. The fact that the money which was recouped by cheque in July was not required even in August shows that the imprest might possibly have been altogether withdrawn.

Paragraph 4.—The accounts of this division have, as a rule, always been in good order, and even now there is little to complain of; but there have been very numerous irregularities in practice and procedure which have had to be brought to the Superintending Engineer's notice, and which have been dealt with by him. Very little is done by departmental labor, but in the case of contract work it would seem that materials and labor are separately paid for, and that proper attention is not paid to requiring a correct record of the issues of materials at site of work. The Executive Engineer's attention is necessary to this matter, and if arrangements could be made to pay contractors for finished work (labor and materials put in), the trouble of keeping materials accounts would be saved.

Paragraph 5.—The Superintending Engineer's attention is requested to the orders of Government in regard to prison labor for jail works being obtained free of charge.

Paragraph 7.—The Executive Engineer should represent the matter to the Superintending Engineer.

ENCLOSURE.

Notes of inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, of the office of the Executive Engineer, North Arcot Division, on the 19th September 1884.

Mr. W. Norris, the Executive Engineer, was present, also A. Yuvarungam Naidu, the accountant. The office was last examined on the 22nd September 1883, *vide* G.O., No. 2830 W., of 8th October 1883.

2. The imprests, small as they are, require reducing, as is obvious from the fact of a May's imprest containing transactions of other months and therefore miscalled May's imprest being recouped in July by a cheque which on the 31st August had not been cashed at the treasury. In this case it is a small matter, but it is important that no cheques should be drawn till the necessity has arisen. Each imprest should be fixed at the minimum of requirements for, say, half a month, and be recouped as often as found necessary *but not oftener.*

The Executive Engineer promised a prompt rearrangement of the imprests, and to have the imprest accounts prepared just as in the case of any other cash account, the transactions following one another in the exact order of their date and being recorded in the account of the month in which they actually occur, *vide* Code paragraphs 2084, *et seq.*

3. The cash-book seemed well kept. The balance of the drawing account on 31st August was proved correct.

4. With regard to *works* there have been irregularities, which, however, have been perhaps sufficiently noticed already, and the Executive Engineer now sees the very great importance of a strict adherence to rule. The Code paragraphs 1913, 2041, 2106, 2175 (as modified by Standing Order No. 71 of 1884) and the more recent order (Standing Order No. 153 of 1884) in Code paragraph 1623, on the subject of measurement of work, and Code paragraphs 311, 312, 325, 331 to 333, 2071-2072, 2182 and 2306 on other important points are now receiving the Executive Engineer's careful attention; the bulk of the audit note from the Examiner of Public Works Accounts, recently so much reduced, shows this, as does the state of the accounts as I found them. Being of the simplest description (there are no manufactures and work is almost all of it done by contract, and there is no stock) there will be no difficulty in maintaining the accounts in good order if the rules are adhered to and the standard forms. For instance the accounts of a work like the close prison at Vellore, where there are materials transactions, should show the materials actually put into the work, period by period. This is provided for in the codal forms very clearly. The daily or ten-day report of materials has been found appropriate as a means of communicating such information to the work abstract, and in devising other means which do *not* answer the purpose of the code, but which *do* make the accounts inaccurate, the Executive Engineer courts confusion. *Actual* issues of materials to works as per ten-day report (which form should at once be adopted) will now be substituted for the guess work issues hitherto recorded, and part IV of the work abstract than which there is no better account of a work's materials transactions during the month will now be used freely.

5. As regarding the Salem division, so here also it was noticed that the G.O., No. 1054 W., of 25th April 1884, making all convict labor employed on jails free of interdepartmental charge, has been misunderstood. Bills have been proffered by the Jail Superintendent in the same way as at Salem; also no account of the convict labor, or of the work done by it, has been kept on the works where the men were employed. The question of the exact after procedure in accounts regarding such labor has not yet received the final orders of Government, but whatever the determination of Government may be, a record of the number of men employed, and the work they have done, will be found necessary; and this should be started on a separate document (nominal muster roll and daily report) from other labor.

6. The divisional tools and plant are stated to be serviceable and none of it surplus; but a part of the famine tools are, the Executive Engineer said, in bad condition, and he was about to overhaul them and report to Superintending Engineer if necessary.

7. The rent due from Mr. Andrews since February is now about to be settled, and the Executive Engineer sees his way to recover the small item due from G. Solomon Pillay which has so long occupied the accounts (miscellaneous advances).

Order—dated 26th September 1884, No. 2399 W., Public Works.

Communicated to the Superintending Engineer, IV Circle, who will direct the attention of the Executive Engineer, North Arcot division, to the remarks of the Examiner of Public Works Accounts.

2. Orders on the subject of accounting for convict labor employed on jail works will shortly issue.

(True Extract.)

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

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

Exd. A. Auberti.
Spare Copies

1309/4

GENERAL.
ACCOUNT.

Govt. of (1884) Madras.

PUBLIC WORKS

Dated September, 26th.

Recd. *Encl.*

G.O., 26th Sept. 1884, No. 2399 W.

SEPTEMBER.

Inspection Notes

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

8th April 1885, No. 853 W., Public Works.

1209/5

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, 28th March 1885, No. 140 W.:—

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

Paragraph 2.—The possible reduction or withdrawal of imprests was noticed also
in last report.

Paragraphs 9, 10 *and* 11.—In my remarks on paragraph 4 of last report notice
was taken of the want of attention to the record of materials transactions. It is not
easy to understand how the cost of sub-heads of works can be at all reliable. Appa-
rently the accountant is left to do very much what he pleases, and so long as the known
outlay on a work is distributed over sub-heads, it seems to have been considered
immaterial what the correct distribution should be. The details regarding the materials
used, and the labor employed, are not furnished, so it cannot be expected that the
accountant should by any possibility distribute cost properly, besides it is not his
business to do so, he has to be furnished with proper data for his accounts.

Paragraph 12.—Unless measurement sheets are scrutinised by the Executive
Engineer, there is little object in their being sent up.

Paragraph 13.—This appears to want some good explanation.

Paragraphs 14 *and* 15.—The Superintending Engineer's attention is invited to
these points.

Paragraph 16.—Recoveries should be promptly made on the issue of the service
books.

Paragraph 18.—Some one must have been responsible for these missing stamped
bonds. The price should have been recovered at once, on issue to the contractors,
and if the Executive Engineer considered they were inadvertently spoilt, the spoilt
ones should have been forthcoming; they could, I believe, have been replaced by other
similar bonds under the rules in the Stamp Act. It is for Government to determine
whether the Executive Engineer should make good the loss of Rs. 3 to clear the
outstanding item in the miscellaneous advances schedule.

Paragraph 21.—This point was noticed in last report. Some decisive action is
necessary as the matter has been unsettled for over a year in spite of the lengthy
correspondence which has led to no result.

2. I do not consider that the state of the accounts can be reported as satisfactory.
The accountant does what he can to keep things straight, and to furnish the chain of
accounts required by rule, but the data furnished to him are wholly insufficient to
ensure accuracy, and were his accounts of works proved to be incorrect, no blame
would, in my opinion, attach to him. In justice to the present Executive Engineer,
it is to be noticed that the division has been under his control for only some three
months.

ENCLOSURE.

NOTES of inspection by W. E. CURRY, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, North Arcot division, on the 16th and 17th March 1885.

The Executive Engineer, Mr. Nordmann, took charge of this division on 13th December last. The accountant is A. Yuvarungum Naidu. The office was last inspected on 19th September 1884 (*vide* G.O., No. 2399 W., dated 26th September 1884).

2. There are three sub-divisions, including one directly under the Executive Engineer. Only the Executive Engineer has a drawing account and regular cash book, so that all the imprest-holders are recouped from the divisional office. At the time of inspection, the imprests were as follow:—

	Name.	Rank.	Amount. RS.
Sub-divisional officers.	Lieutenant West	Assistant Engineer	50
	A. Narrainsawmy Moodelly.	Supervisor	100
	Kuppusawmy Iyengar	Do.	700
	Sergeant H. Slaney	Overseer	100
	Kuppusawmy Moodelly	Do.	200
	V. Soobramanya Sastri	Do.	100
	S. Punchanada Iyer	Do.	200
	Inspector of Schools		21

The above amounts are much larger than usual on account of work being heavy now. They might apparently be soon reduced, as some of the imprests were not recouped at all during February.

3. There is only one head treasury and one pass book. The treasuries drawn on are Vellore, Arcot, Wálajápet, Chittoor, Wandiwash and Pólúr. The cheque books were in order, and the pass book agreed with the cash book.

4. The cash book (kept by head clerk) and imprest accounts are in good order and appear to be well checked. Once or twice a refund of expenditure recovered in cash was brought into imprest-holders' account as an increase of imprest. This causes confusion and should be avoided.

5. Payments from the divisional office are made almost entirely by cheque. All establishment charges and contractors' bills for work done and for materials are paid by the Executive Engineer. Imprest-holders' payments are for wages of maistries, contingencies, watchmen, &c.

6. Miscellaneous sources of revenue are sales of trees and tank fisheries. The Executive Engineer has given instructions for complete list of all such fisheries to be made, giving all particulars of lease, value, &c.

7. There is no stock.

8. With the exception of two works at Vellore, viz., constructing a cellular prison, and constructing a residence for the jail superintendent, work is done by contract at rates for finished work. The bills are always made out by the sub-divisional officers and subordinates in charge of the work. These bills are sent to Executive Engineer's office along with the necessary measurement sheets.

The cellular prison and the residence for the superintendent of the central jail are nearly completed.

9. Convict labor is employed in both these works; the rest of the *labor* is supplied by contract, while all the *materials* are obtained from other contractors and supplied departmentally to the labor contractor. Yet no work-abstract or account of materials is kept. The accountant cannot keep a work-abstract if he is not supplied with statements from the person in charge of the work, showing the materials used and the number of convicts employed on each sub-head; but no such information is supplied. The jail superintendent sends in bills for convict labor; no account is kept on the work of this labor, and the accountant distributes the total of the bill among the sub-head as he thinks fit.

The labor contractors' bill is supported by measurement sheets detailing the quantities of work done on each sub-head. This bill can, of course, be at once distributed among the sub-heads of work. The accountant is now left to distribute the value of the materials over the various sub-heads. This he does by multiplying the quantity of work done (obtained from the labor contractors' bills) by a "materials" rate, which, he says, was carefully determined by the Executive Engineer by experiment; and the materials at site account fluctuates accordingly.

10. To make the above calculations the accountant uses two or three waste books which are quite unintelligible to any one but himself. An attempt was made to check the register of works from these waste books, but it was very unsatisfactory. In some places quantities were not shown, and there were several corrections in the register. The only items that could be checked were the vouchers for payments made. The appropriation for the year was not noted in the register. The accountant has been three years in the division and knows all about it; so he manages to send up his accounts to the central office in apparently good order, but if he had been transferred, no doubt confusion would have resulted.

11. As no work-abstracts are kept, the vouchers are not filed according to works, but tied up in bundles according to imprests, or contractors' bills, or bills for materials. This means delay in checking them. On calling for vouchers to support departmental charges, a waste book had to be referred to, to find out the details and then the imprest cash account.

12. Measurement sheets are full and the quantities shown in them agreed with those in contract certificates, but they bear no sign of being checked in the Executive Engineer's office.

13. Maistries and departmental coolies are paid very late. Some were not paid their wages for June, July and August, till October.

14. For the work which is carried on by labor contract only, there was said to be no record in office showing the prices agreed upon. In other cases a schedule rate contract is entered into. The contractors' ledger is not initialled by contractors.

15. The latest measurement book recorded is dated 1880.

16 Service books to the value of Rs. 0-14-2 are in the miscellaneous advance schedule. They were said to have been all issued out, and their value is now therefore recoverable from individuals.

17. Service books are up to date. That for one lascar has never been attested by an Executive Engineer.

18. Out of twenty-five contract bonds to debit of miscellaneous advance schedule at end of February, one was sold in March and six are missing. The accountant says they were spoilt by contractors signing in the wrong place. Further particulars are necessary and their value (Rs. 3) must be removed from the schedule.

19. The divisional rate book is very complete and up to date.

20. The last corrected Form (D) was compared with the office copy. The corrections advised by the Examiner had not been carried through the form.

21. Rent has been outstanding from Mr. Andrew, Head Assistant Collector, for a very long time. Mr. Andrew says his court-house became unfit to transact business in August 1883, and that he had to do it in his private bungalow. He therefore claims compensation, or in other words a reduction of rent. The question is, is he entitled to compensation; if so, to what extent, and which department is to pay it? There has been a lengthy correspondence, but hitherto with no result.

CALICUT,
22nd March 1885.

ORDER—dated 8th April 1885, No. 853 W., Public Works.

Communicated to the Superintending Engineer, V Circle, who will direct the attention of the Executive Engineer, North Arcot division, to the remarks and suggestions of the inspecting officer and of the Examiner, Public Works Accounts.

2. The Superintending Engineer will inquire into the matters reported in paragraphs 13, 14 and 15. He will also state his opinion on the suggestion made by the Examiner in reference to the subject of paragraph 18, and will submit, separately, for the orders of Government, a report on paragraph 21, showing how the matter now stands.

(True Extract.)

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

To the Superintending Engineer, V Circle.
„ Examiner, Public Works Accounts.

Exd. A. Grubert.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1885} Madras.

PUBLIC WORKS.

Dated April, 8th.

Recd. *Encl.*

G.O., 8th April 1885, No. 853 W.

APRIL.

Inspection Notes

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

Read the following letter

[FORM No. I.]

N.B.—In any future communication on this subject, the number and date of this letter should be quoted.

8th April/85 No 853 W
Genl Acct

No. 140 W

1309/7

From

THE EXAMINER,
PUBLIC WORKS ACCOUNTS,
MADRAS.

To

The Secretary to Government,
Public Works Department.
Madras, 23 March 1885.

Sir,

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

Para 2. The possible reduction or withdrawal of imprests was noticed also in last report.

Paras 9, 10 and 11. In my remarks on para 4 of last report notice was taken of the want of attention to the record of materials transactions. It is not easy to understand how the cost of sub heads of works can be at all reliable. Apparently the Accountant is left to do very much what he pleases, and so long as the known outlay on a work is distributed over sub heads, it seems to have been considered immaterial what the correct distribution should be. The details regarding the materials used, and the labor employed, are not furnished, so it cannot be expected that the Accountant should by any possibility distribute cost properly- besides it is not his business to do so- he has to be furnished with proper data for his Accounts.

Para 12. Unless Measurement Sheets are scrutinised by the Executive Engineer, there is little object in their being sent up.

Para 13. This appears to want some good explanation.

Paras 14 and 15. The Superintending Engineer's attention is invited to these points.

Para 16. Recoveries should be promptly made on the issue of the service books.

Para 18. Some one must have been responsible for these missing stamped Bonds. The price should have been recovered at once, on issue to the Contractors, and if the Executive Engineer considered ^ they were inadvertently spoilt, the spoilt ones should have been forthcoming; they could I believe, have been replaced by other similar Bonds under the rules in the Stamp Act. It is for Government to determine whether the Executive Engineer should make good the loss of Rs. 3 to clear the outstanding item in the Miscellaneous Advances Schedule.

Para 21. This point was noticed in last report. Some decisive action is necessary as the matter has been unsettled for over a year in spite of the lengthy correspondence which has led to no result.

2. I do not consider that the state of the Accounts can be reported as satisfactory. The Accountant does what he can to keep things straight, and to furnish the chain of Accounts required by rule, but the data furnished to him ~~is~~ are wholly insufficient to ensure accuracy, and were his

p 2

Accounts of works proved to be incorrect, no blame would, in my opinion, attach to him. In justice to the present Executive Engineer, it is to be noticed that the Division has been under his control for only some three months.

1304/8

I have the honor to be,

Sir,

Your Most Obedient Servant,

J. C. Gordon

Examiner P. W. Accounts.

28/3

From,

The Examiner P.W. Accounts,

Madras.

To,

The Secretary to Government,

P.W. Department.

Secretary to Government P.W. Department 30 MAR 85

No. 140 W

Dated 28th March 1885.

Recd. 30

Enclo. 1.

Notes of inspection of the Office of the North Arcot Division by Mr. Curry Dy. Examiner. Forwards with remarks———————

Enclosure

1209/9

NOTES OF INSPECTION BY W. E. CURRY ESQUIRE, DEPUTY EXAMINER P. W. ACCOUNTS, MADRAS, OF THE OFFICE OF THE EXECUTIVE ENGINEER NORTH ARCOT DIVISION, ON THE 16TH. AND 17TH. MARCH 1885.

1. THE EXECUTIVE ENGINEER MR. NORDMANN TOOK CHARGE OF THIS DIVISION ON 13TH. DECEMBER LAST. THE ACCOUNTANT IS A. YUVARUNGUM NAIDU. THE OFFICE WAS LAST INSPECTED ON 19TH. SEPTEMBER 1884. VIDE G.O. NO. 2399. W. DATED 26TH. SEPTEMBER 1884.

2. THERE ARE 3 SUB-DIVISIONS INCLUDING ONE DIRECTLY UNDER THE EXECUTIVE ENGINEER. ONLY THE EXECUTIVE ENGINEER HAS A DRAWING ACCOUNT AND REGULAR CASH BOOK, SO THAT ALL THE IMPREST HOLDERS ARE RECOUPED FROM THE DIVISIONAL OFFICE. AT THE TIME OF INSPECTION, THE IMPRESTS WERE AS FOLLOWS:-

	NAME	RANK.	AMOUNT.
SUB-DIVISIONAL. OFFICERS.	LIEUTT. WEST.	ASS.. ENGINEER..	RS. 50.
	A. NARRAINSAWMY MOODELLY.	SUPERVISOR....	RS. 100.
	KUPPUSAWMY IYENGAR..	DO.	RS. 700.
	SERGEANT H. SLANEY...	OVERSEER.	RS. 100.
	KUPPUSAWMY MOODELLY.. . -	DO.	RS. 200.
	V. SOOBRAMANYA SHASTRI.	DO.	RS. 100.
	S. PUNCHANADA IYER.	DO..	RS. 200.
	INSPECTOR OF SCHOOLS..................		RS. 21.

THE ABOVE AMOUNTS ARE MUCH LARGER THAN USUAL ON ACCOUNT OF WORK BEING HEAVY NOW. THEY MIGHT APPARENTLY BE SOON REDUCED AS SOME OF THE IMPRESTS WERE NOT RECOUPED AT ALL DURING FEBRUARY.

3. THERE IS ONLY ONE HEAD TREASURY AND ONE PASS BOOK.

THE

From,

The Examiner P.W. Accounts,

Madras.

To,

The Secretary to Government,

P.W. Department.

30 MAR 85

No. 140 W

Dated 28th March 1885.

Recd. 30

Enclo. 1.

Notes of inspection of the Office of the North Arcot Division by Mr Curry Dy. Examiner. Forwards with remarks----------

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1209/9

NOTES OF INSPECTION BY W.E. CURRY ESQUIRE, DEPUTY EXAMINER P.W. ACCOUNTS, MADRAS, OF THE OFFICE OF THE EXECUTIVE ENGINEER NORTH ARCOT DIVISION, ON THE 16TH. AND 17TH. MARCH 1885.

1. THE EXECUTIVE ENGINEER MR. NORDMANN TOOK CHARGE OF THIS DIVISION ON 13TH. DECEMBER LAST. THE ACCOUNTANT IS A. YUVARUNGUM NAIDU. THE OFFICE WAS LAST INSPECTED ON 19TH. SEPTEMBER 1884. VIDE G.O. NO. 2399. W. DATED 26TH. SEPTEMBER 1884.

2. THERE ARE 3 SUB-DIVISIONS INCLUDING ONE DIRECTLY UNDER THE EXECUTIVE ENGINEER. ONLY THE EXECUTIVE ENGINEER HAS A DRAWING ACCOUNT AND REGULAR CASH BOOK, SO THAT ALL THE IMPREST HOLDERS ARE RECOUPED FROM THE DIVISIONAL OFFICE. AT THE TIME OF INSPECTION, THE IMPRESTS WERE AS FOLLOWS; -

	NAME	RANK.	AMOUNT.
SUB-DIVISIONAL. OFFICERS.	LIEUTT. WEST.	ASS.. ENGINEER..	RS. 50.
	A. NARRAINSAWMY MOODELLY.	SUPERVISOR....	RS. 100.
	KUPPUSAWMY IYENGAR..	DO.	RS. 700.
	SERGEANT H. SLANEY...	OVERSEER.	RS. 100.
	KUPPUSAWMY MOODELLY.. . .	DO.	RS. 200.
	V. SOOBRAMANYA SHASTRI.	DO.	RS. 100.
	S. PUNCHANADA IYER.	DO..	RS. 200.
	INSPECTOR OF SCHOOLS....................		RS. 21.

THE ABOVE AMOUNTS ARE MUCH LARGER THAN USUAL ON ACCOUNT OF WORK BEING HEAVY NOW. THEY MIGHT APPARENTLY BE SOON REDUCED AS SOME OF THE IMPRESTS WERE NOT RECOUPED AT ALL DURING FEBRUARY.

3. THERE IS ONLY ONE HEAD TREASURY AND ONE PASS BOOK.

THE

THE TREASURIES DRAWN ON ARE VELLORE, ARCOT, WALLAJAPET, CHITTUR, WANDEWASH AND POLUR. THE CHEQUE BOOKS WERE IN ORDER, AND THE PASS BOOK AGREED WITH THE CASH BOOK.

4. THE CASH BOOK (KEPT BY HEAD CLERK) AND IMPREST ACCOUNTS ARE IN GOOD ORDER AND APPEAR TO BE WELL CHECKED. ONCE OR TWICE A REFUND OF EXPENDITURE RECOVERED IN CASH WAS BROUGHT INTO IMPREST HOLDERS ACCOUNT AS AN INCREASE OF IMPREST. THIS CAUSES CONFUSION AND SHOULD BE AVOIDED.

5. PAYMENTS FROM THE DIVISIONAL OFFICE ARE MADE ALMOST ENTIRELY BY CHEQUE. ALL ESTABLISHMENT CHARGES AND CONTRACTOR BILLS FOR WORK DONE AND FOR MATERIALS ARE PAID BY THE EXECUTIVE ENGINEER. IMPREST HOLDERS PAYMENTS ARE FOR WAGES OF MAISTRIES, CONTINGENCIES, WATCHMEN ETC.

6. MISCELLANEOUS SOURCES OF REVENUE ARE SALES OF TREES AND TANK FISHERIES. THE EXECUTIVE ENGINEER HAS GIVEN INSTRUCTIONS FOR COMPLETE LIST OF ALL SUCH FISHERIES TO BE MADE GIVING ALL PARTICULARS OF LEASE, VALUE ETC.

7. THERE IS NO STOCK.

8. WITH THE EXCEPTION OF TWO WORKS AT VELLORE VIZ CONSTRUCTING A CELLULAR PRISON, AND CONSTRUCTING A RESIDENCE FOR THE JAIL SUPERINTENDENT, WORK IS DONE BY CONTRACT AT RATES FOR FINISHED WORK. THE BILLS ARE ALWAYS MADE OUT BY THE SUB-DIVISIONAL OFFICERS AND SUBORDINATES IN CHARGE OF THE WORK. THESE BILLS ARE SENT TO EXECUTIVE ENGINEER'S

OFFICE ALONG WITH THE NECESSARY MEASUREMENT SHEETS.

THE CELLULAR PRISON AND THE RESIDENCE FOR THE SUPERINTENDENT OF THE CENTRAL JAIL ARE NEARLY COMPLETED.

9. CONVICT LABOUR IS EMPLOYED IN BOTH THESE WORKS; THE REST OF THE LABOUR IS SUPPLIED BY CONTRACT, WHILE ALL THE MATERIALS ARE OBTAINED FROM OTHER CONTRACTORS AND SUPPLIED DEPARTMENTALLY TO THE LABOUR CONTRACTOR. YET NO WORK-ABSTRACT OR ACCOUNT OF MATERIALS IS KEPT. THE ACCOUNTANT CANNOT KEEP A WORK-ABSTRACT IF HE IS NOT SUPPLIED WITH STATEMENTS FROM THE PERSON IN CHARGE OF THE WORK SHEWING THE MATERIALS USED AND THE NUMBER OF CONVICTS EMPLOYED ON EACH SUB HEAD; BUT NO SUCH INFORMATION IS SUPPLIED. THE JAIL SUPERINTENDENT SENDS IN BILLS FOR CONVICT LABOUR; NO ACCOUNT IS KEPT ON THE WORK OF THIS LABOUR AND THE ACCOUNTANT DISTRIBUTES THE TOTAL OF THE BILL AMONG THE SUB-HEADS AS HE THINKS FIT.

THE LABOUR CONTRACTORS' BILL IS SUPPORTED BY MEASUREMENT SHEETS DETAILING THE QUANTITIES OF WORK DONE ON EACH SUB HEAD. THIS BILL CAN OF COURSE BE AT ONCE DISTRIBUTED AMONG THE SUB-HEADS OF WORK. THE ACCOUNTANT IS NOW LEFT TO DISTRIBUTE THE VALUE OF THE MATERIALS OVER THE VARIOUS SUB HEADS. THIS HE DOES BY MULTIPLYING THE QUANTITY OF WORK DONE (OBTAINED FROM THE LABOUR CONTRACTOR'S BILLS) BY A 'MATERIAL' RATE, WHICH HE SAYS WAS CAREFULLY DETERMINED BY THE EXECUTIVE ENGINEER BY EXPERIMENT; AND THE MATERIALS AT SITE ACCOUNT FLUCTUATES ACCORDINGLY.

10. TO MAKE THE ABOVE CALCULATIONS THE ACCOUNTANT USES TWO OF THREE WASTE-BOOKS WHICH ARE QUITE UNINTELLIGIBLE TO ANYONE BUT HIMSELF AN ATTEMPT WAS MADE TO CHECK THE REGISTER OF WORKS FROM THESE WASTE-BOOKS BUT IT WAS VERY UNSATISFACTORY. IN SOME PLACES QUANTITIES WERE NOT SHEWN AND THERE WERE SEVERAL CORRECTIONS IN THE REGISTER. THE ONLY ITEMS THAT COULD BE CHECKED WERE THE VOUCHERS FOR PAYMENTS MADE. THE APPROPRIATION FOR THE YEAR WAS NOT NOTED IN THE REGISTER. THE ACCOUNTANT HAS BEEN THREE YEARS IN THE DIVISION AND KNOWS ALL ABOUT IT; SO HE MANAGES TO SEND UP HIS ACCOUNTS TO THE CENTRAL OFFICE IN APPARENTLY GOOD ORDER, BUT IF HE HAD BEEN TRANSFERRED NO DOUBT CONFUSION WOULD HAVE RESULTED.

11. AS NO WORK-ABSTRACTS ARE KEPT, THE VOUCHERS ARE NOT FILED ACCORDING TO WORKS BUT TIED UP IN BUNDLES ACCORDING TO IMPRESTS, OR CONTRACTORS' BILLS, OR BILLS FOR MATERIALS. THIS MEANS DELAY IN CHECKING THEM. ON CALLING FOR VOUCHERS TO SUPPORT DEPARTMENTAL CHARGES, A WASTE-BOOK HAD TO BE REFERRED TO, TO FIND OUT THE DETAILS AND THEN THE IMPREST CASH ACCOUNT.

12. MEASUREMENT SHEETS ARE FULL AND THE QUANTITIES SHEWN IN THEM AGREED WITH THOSE IN CONTRACT CERTIFICATES, BUT THEY BEAR NO SIGN OF BEING CHECKED IN THE EXECUTIVE ENGINEER'S OFFICE.

13. MAISTRIES AND DEPARTMENTAL COOLIES ARE PAID VERY LATE. SOME WERE NOT PAID THEIR WAGES FOR JUNE, JULY, AND

8/25

1369/11

AUGUST, TILL OCTOBER.

14. FOR THE WORK WHICH IS CARRIED ON BY LABOR CONTRACT ONLY, THERE WAS SAID TO BE NO RECORD IN OFFICE SHEWING THE PRICES AGREED UPON. IN OTHER CASES A SCHEDULE RATE CONTRACT IS ENTERED INTO. THE CONTRACTORS' LEDGER IS NOT INITIALLED BY CONTRACTORS.

15. THE LATEST MEASUREMENT BOOK RECORDED IS DATED 1880.

16. SERVICE BOOKS TO THE VALUE OF RS.0-14-2 ARE IN THE MISCELLANEOUS ADVANCE SCHEDULE. THEY WERE SAID TO HAVE BEEN ALL ISSUED OUT AND THEIR VALUE IS NOW THEREFORE RECOVERABLE FROM INDIVIDUALS.

17. SERVICE BOOKS ARE UP TO DATE. THAT FOR ONE LASCAR HAS NEVER BEEN ATTESTED BY AN EXECUTIVE ENGINEER.

18. OUT OF 25 CONTRACT BONDS TO DEBIT OF MISCELLANEOUS ADVANCE SCHEDULE AT END OF FEBRUARY, ONE WAS SOLD IN MARCH AND 6 ARE MISSING. THE ACCOUNTANT SAYS THEY WERE SPOILT BY CONTRACTORS SIGNING IN THE WRONG PLACE. FURTHER PARTICULARS ARE NECESSARY AND THEIR VALUE (RS.3-0-0) MUST BE REMOVED FROM THE SCHEDULE.

19. THE DIVISIONAL RATE BOOK IS VERY COMPLETE AND UP TO DATE.

20. THE LAST CORRECTED FORM (D) WAS COMPARED WITH THE OFFICE COPY. THE CORRECTIONS ADVISED BY THE EXAMINER HAD NOT BEEN CARRIED THROUGH THE FORM.

21. RENT HAS BEEN OUTSTANDING FROM MR. ANDREW, HEAD ASSISTANT COLLECTOR, FOR A VERY LONG TIME. MR. ANDREW SAYS HIS COURT HOUSE BECAME UNFIT TO TRANSACT BUSINESS IN AUGUST 1883 AND THAT HE HAD TO DO IT IN HIS PRIVATE BUNGALOW. HE THEREFORE CLAIMS COMPENSATION, OR IN OTHER WORDS A REDUCTION OF RENT. THE QUESTION IS; IS HE ENTITLED TO COMPENSATION; IF SO, TO WHAT EXTENT; AND WHICH DEPARTMENT IS TO PAY IT. THERE HAS BEEN A LENGTHY CORRESPONDENCE BUT HITHERTO WITH NO RESULT.

(SINED) W. E. CURRY.

CALICUT.
22ND. MARCH 1885.
DEPUTY EXAMINER P. W. ACCOUNTS.

(TRUE COPY)

J. McGaynor
HONY. ASST. EXAMINER P. W. ACCOUNTS.

Note
28/3

clh
28/3/85

PUBLIC WORKS DEPARTMENT.

1309
12

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the

READ the following

From
The Dy. Examr. P.W. Accounts (F.a. no. 140 W dated 28th March/85)

Communicated to the Supdg. Engineer V Circle, who will direct the attention of the Executive Engineer and the Asst. of Division to the remarks and suggestions of the inspecting officer and of the Examiner P. W. Accounts.

2. The Government are of opinion that the report reflects unfavourably on

the late Executive Engineer Mr. Norris.

3. The Supdg Engineer will enquire into the matters reported in paras 13, 14, & 15. He will also state his opinion on the suggestion made by the Examiner in reference to the subject of para 18, and will submit, separately, for the orders of Government, a report on para 21, showing how the matter now stands.

First draft may stand

S.E. V Circle
Supdt of Works T.M. Scheme
Ex: PW Accounts.

No. 853 W PUBLIC WORKS DEPARTMENT.

1309/13

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 8 April/85.

READ the following.

From
The Examr PW Accounts. (HE No: 140 W dated 28th March/85)

Communicated to the Supdg Engineer V Circle, who will direct the attention of the Executive Engineer for the Arcot Division to the remarks & suggestions of the inspecting Officer and of the Examiner PW Accounts.

2. The Govt. are of opinion that the report reflects unfavourably on the late Ex: Engineer Mr. Norris.

~~Some remarks should be added here to show that the G. are of opinion that the report reflects unfavourably upon the late E.E. Mr Norris~~

2. The Supdg Engineer will enquire into the matters reported

53

in paras 13, 14 & 15.
He will also state
his opinion on the
suggestion made by
the Examiner in
reference to the subject
of para 18, and will
submit, separately,
for the orders of
Govt., a report on
para 21, showing
how the matter
now stands.

CW
31.3.85

W
2.4.85

Per note

Revised dra
submitt

S.E. V Circle
Ex: P.W. Accounts

1309
14

2921

Govt. of (1885) Madras.

PUBLIC WORKS.

Dated

Recd. Encl.

G.O. 8 April 1885, No. 853 W

Irrigation notes

[illegible]

4/5
3

Rd 10/4

4768

To
Dy. W.

1309/15

Original G.O. No. 853 W dated 8th April 1885, submitted. No separate "notes" attached to the original. No notes can be traced beyond those made on the draft G.O.

D.P. 29-5-85

Submitted.

You asked for your note on the 18th inst. and efforts were made to trace it then but without success

H.B.

CS

SUPERINTENDING ENGINEER'S OFFICE,
5TH CIRCLE, MADRAS,
~~Chepauk~~ angalore, 27th May 1885.

1309/16

ING ENGINEER,
5TH CIRCLE,

Engineer
P.W. Deptt.

h reference to para 2 of
W dated 8th April 1885, I
ot to report that the Exe:
brings to notice that of the
Bonds reported in the
Report (para 10) as missing
been found in a separate
maining five were issued
these some were spoil,
ntractors and the others
been paid for. The
five bonds will be
m the Contractors, com

ds para 13, the Executive
the case somewhat
differently

differently from the Deputy Examiner for he says "arrears for June, July
" and August due to temporary
" Lascars employed in Surveying
" and Levelling on certain Irriga-
" tion Works were not paid until
" September - the delay due to the
" Sub Divisional Officer at Rani-
" pett not submitting these claims
" to the Executive Engineer until
" September". The matter seems of no moment, but the Sub Divisional Officer has been cautioned.

3. As regards para 14, it appears that Mr. Norris the late Executive Engineer and Supervisor Narrainasawmy Mudaliar made certain verbal agreements with some Contractors for labour on the Jail Superintendent's quarters and Cellular Prison, and that the Contractors were paid in accordance with such agreements. As the Contractors did not dispute the arrangement, no inconvenience appears to have been caused. The Contractor's ledger is kept by the Executive Engineer, Contractors should not in my opinion touch it - they already sign 2 copies of each bill - the ledger contains an extract from the bill

1307/17

4. As regards para 15, the Executive Engineer reports that measurement books have been regularly kept up - the Deputy Examiner's remarks referring only to those recorded in the Divisional Office.

5. The subject of para 21 has been disposed of in G.O. No. 1200 W dated 21st May 1885.

I have the honor to be
Sir
Your Most Obedt. Servt.
W[illegible]ton. Col. R.E.
Offg. Supg. Engr.
5th Circle

G.O. No. 2399 W. 26.9.84
" " 853 W. 8.4.85 Origl.
B. No. 1200 W. 21.5.85.

B

2 With reference to para 2 it is observed that although the men were paid in September, not before, as reported by the Ex. Engineer, there was considerable delay which should not be permitted to occur again. [illegible] agree with the S.E. that it was a matter of no moment to keep these employés waiting [illegible] for three months.

3 [illegible]

S.E. V.C.
Ex. E. W.A.

Cl.
29.5.85

O/S 167/5

Q. 29.5.85 [illegible]

C.A.W.

Please look into these papers.

I am inclined to think that para 2 of draft scarcely condemns in sufficiently strong terms the delay in payment of lascars? I observe that no excuse or explanation of such delay is submitted.

With respect to para 3 of draft, should not the rule on the subject be quoted?

Is explanation given by S.E. in para 4 satisfactory?

1.6.85

W

Revised draft order submitted for approval.

Cl.
2.6.85

PUBLIC WORKS DEPARTMENT.

No. 1309 W.

1309/19

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 5th June 1885

READ the following

From
The Supg. Engineer V Circle (H.C. No. 804 d/ 27th May 1885)

With his letter above recorded, the Superintending Engineer V Circle submits the report called for in G.O. No. 853 W d/ 8th April 1885, on the Deputy Examiner's notes of inspection of the North Arcot divisional office.

2. With advertence to paragraph 2 of the Supg. Engineer's letter, it is observed that, although the temporary lascars in question were paid in September, not

G.O. No. 2399W. 26.9.84
" " 853W. 8.4.85 Origl.
B. No. 1200W. 21.5.85.

B

2. With reference to para 2 it is observed that although the lascars were paid in September and not October, as reported by the Dy. Examiner, there was considerable delay which should not be permitted to occur again. [illegible] agree with the S.E. that it is a matter of no moment to keep these employés waiting for their pay for three months.

3. [illegible]

S.E. V C.
Ex: P.W. Ac

Cd.
29.5.85

O.W.S. 167/5

G. 29.5.85 [illegible]

C.A.W.

Please look into these papers.

I am inclined to think that para 2 of draft scarcely condemns in sufficiently strong terms the delay in payment of lascars? I observe that no excuse or explanation of such delay is submitted.

With respect to para 3 of draft, should not the rule on the subject be quoted?

Is explanation given by S.E. in para 4 satisfactory?

1.6.85

W/

Revised draft order submitted for approval.

Cd
2.6.85

PUBLIC WORKS DEPARTMENT.

No. 1309W

1309
19

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 5th June 1885

READ the following

From
The Supg. Engineer V Circle (No. No. 804 d/27th May 1885)

With his letter above recorded, the Superintending Engineer V Circle submits the report called for in G.O. No. 853 W d/ 8th April 1885, on the Deputy Examiner's notes of inspection of the North Arcot divisional office.

2. With advertence to paragraph 2 of the Supg. Engineer's letter, it is observed that, although the temporary lascars in question were paid in September, not

officer of the Accounts branch.

US
3.6.85

CW
5.6.85

1309
21

S. E. V Circle

Ex. P. W. Acct:
Supp. of works. 7. [illegible] with
copy of [illegible] 20. No 8338 of 8-5-85: for
comments to [illegible] —

Cw

4768

Govt. of 1885 Madras.

PUBLIC WORKS.

Dated

Recd. Encl.

G.O., 5 June 1885, No. 1309/

Inspection notes

=

Orders on letter from the Supdg Engr., 5 Circle, reporting on certain points noticed by the Dy Secy., [illegible] in his — of the N. Arcot Dn. Office

1/58
7

55
4

Rd 3.15 Pm Jd 8/6

507