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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P. W.

DEPARTMENT

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

2279

Press.
Mis.

Dated

1. 10. 1885

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Not to be folded or roughly handled.

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GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers:—

From the Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 19th September 1885, No. 58 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 Bellary division.

2. There is a good deal of improvement since last inspection, and the office is now in good order.

ENCLOSURE.

Notes of inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Bellary Division, on 29th and 31st August and 1st and 2nd September 1885.

Major S. C. Clarke, R.E., the Executive Engineer, was present, also P. Bashiem Naidu, the accountant. The office was last examined on the 14th and 15th August 1884 (see papers printed with G.O., No. 2241 W., of 12th September 1884).

2. There are two sub-divisional officers, Sub-Conductor H. Frankland, Sub-Engineer, 3rd grade, who has a drawing account, is in charge of the southern, and Sergeant R. W. Ward, Sub-Engineer, 3rd grade, who has an imprest of Rs. 300, is in charge of the northern sub-division. The other imprest-holders are T. Moonesawmy Mudaliar, temporary supervisor, Rs. 200, and Sergeant Donaghue, overseer, 1st grade, Rs. 200, both of which imprests are recouped by the Executive Engineer direct.

3. The balance of the Executive Engineer's drawing account on the 31st July 1885 was proved correct; cheque-books were in order.

4. The divisional cash-book was found well kept and frequently checked. Vouchers were quickly produced and found generally in order. The sub-divisional cash-book, rendered once a month (copy), is received punctually and with vouchers complete. Several months' accounts were examined, the result being satisfactory. Imprest accounts were examined and found in order. Going back to measurements, it was found that although payments were supported by the measurement of work done, it was not always quite easy to trace from the measurement-book into the cash-book, or *vice versa*, as it would be if the measurement-sheet quoted the number and page of the measurement-book concerned, and if the measurement-book quoted the folio and voucher number of the cash-book; or, better still, if the particulars of measurement in the measurement-book were scored out in red ink and the measurement-sheet cancelled as soon as the work was paid for, the necessary particulars being given for easy reference to the cash-book voucher.

5. The work vouchers for May 1885, brought from the Examiner's office, were compared with the register of works and then with office copies of accounts and vouchers, measurements being referred to, the result being satisfactory. No work abstracts are now necessary in this division. Contracts are all for finished work, except as regards teak scantlings. Contractors' accounts are in order. A register of contracts will be opened out it was said.

6. Groups of works at Anantapur, at Adoni, at Penukonda and at Bukkapatnam are said to require petty supervision, and a maistry or temporary overseer so employed for each group has been charged to the contingencies of estimates of works most in progress. Contingencies is now being, as far as possible, cleared of all such charges and petty supervision charged instead; but, according to the Government of India letter, No. 1081 G., of 15th June 1885, communicated with the Accountant-General's Public Works Department circular No. 19 of 1885, no pay can be charged to works unless the employé is employed for the subordinate supervision or "accounts of only one work or section of a large work, such as a road or canal," and the employment must terminate with the work. Another condition is that the current or sanctioned rates must cover the cost of any such employé.

It follows that for such supervision as the Executive Engineer requires, and because, as Major Clarke explained, men in this (Bellary) division must be held ready from one year's end

to another for supervision of any works in progress (men with the requisite experience and trustworthiness being difficult to pick up at a moment's notice), the regularly sanctioned establishment of the division should include the necessary number of sub-overseers, &c., the works no longer being charged with such supervision.

7. Stock at end of July consisted of—

	Rs.
Building materials	461
Timber	6,186
House-fittings	1,261

There is no sanctioned limit.

The house-fittings will be charged off at their present value to the works upon which they are about to be used.

The timber is pronounced serviceable and seems moderately priced. The building materials (tiles) are about to be used.

The stock accounts are in order. Timber will, however, be accounted for now in a more simple form as suggested.

8. Tools and plant.—Articles of receipt and issue in sub-divisions should be checked regularly by the accountant and the divisional result worked out. The storekeeper seems to have labored hard to keep his tools' account in order, but they want attention from the accountant every month, which is now promised.

There is a large stock of famine tools, all about to be counted.

9. The deposits' schedule at the close of July contained Rs. 4,200-11-7, due for materials supplied by Messrs. Weir and Company up to March 1885. Payment of this money is not considered by the Executive Engineer advisable till the result of certain legal proceedings between the above firm's partners is known. Meanwhile the amount is in no sort of doubt, and the materials are gradually being used and paid for by the contractors for the works to Anantapur, who have taken the stuff over.

10. The necessary budget registers are maintained and were found in order, but there is no register of liabilities (Form No. M. 77).

11. The security taken from contractors is (under the Superintending Engineer's approval) in the form of a deduction of 10 per cent. from payments, except that two contractors at Adoni and Harpanahalli have deposited Government paper, which is duly lodged.

12. The divisional rate-book is the rate-book of 1883, revised from time to time as found necessary.

13. The list of buildings rented and available for rent should include the Executive Engineer's office, which is rented.

14. The accountant is sufficiently assisted, and the efforts of the Executive Engineer have been successful in restoring this office to a state of very fair order.

ORDER—dated 1st October 1885, No. 2279 W., Public Works.

Communicated to the Superintending Engineer, III Circle, who will direct the attention of the Executive Engineer, Bellary division, to the remarks contained in paragraphs 4, 8 and 13 of the foregoing notes.

2. With advertence to paragraph 6, the Executive Engineer should be referred to paragraph 1090 of the Public Works Code. The irregularity brought to notice should be at once rectified.

3. The Superintending Engineer will submit, for the information of Government, a report on the subject of paragraph 9 of the inspection notes.

4. The Government note with satisfaction the improvement that has taken place in the division since last inspection.

(True Extract.)

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

Exd. J. Henrius.
Spare Copies

Lieut.-Col., R.E.,
Offg. Under Secy. to Govt., P.W.D.

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GENERAL.
ACCOUNT.

Govt. of 1885 Madras.
PUBLIC WORKS.

Dated October, 1st.

Read.

Encl.

G.O., 1st October 1885, No. 2279 W.

OCTOBER.

Notes of Inspection

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

2279
3
BOARD OF REVENUE, 18TH JANUARY 1883, No. 134.

PROCEEDINGS OF THE BOARD OF REVENUE.

READ—again the following Proceedings of the Board of Revenue, dated 18th December 1882, Mis. No. 9985.

Read—the following letter from J. LEE-WARNER, Esq., Acting President, Local Fund Board, Nellore, to the Secretary to the Board of Revenue, dated 4th December 1882, No. 102 :—

Sections 78 and 80 of the Draft Local Fund Department Public Works Code provide that, in the preparation of estimates, the rates of the various descriptions of work are intended to cover the cost of salaries of Maistries, Amins, &c., debitable to the works, and that the provision for contingencies should be 5 per cent. This would appear to be in conflict with the Board's Proceedings, No. 16924, (Miscellaneous), dated 19th December 1881, wherein the Board observe that the contingencies and superintendence *together* should be calculated at 5 per cent.

2. The Local Fund Engineer having pleaded the inadequacy of the provision for contingencies and supervision as directed by the Board of Revenue, I made a reference to the Executive Engineer, Nellore Division, to know the rate allowed in the Department of Public Works, and, in reply, that officer informs me that the provision for contingencies has recently been, under the orders of the Superintending Engineer, raised from 2 to 5 per cent.; that the allowance for petty supervision should vary with the circumstances, its amount depending on the opinion of sanctioning authority; and that he intends to vary it from 3 per cent. for large earth-works to 5 per cent. for small buildings.

3. I think that 5 per cent. for contingencies and supervision *together* is really quite inadequate, and, with reference to the Board's Proceedings, No. 2147, dated 28th August 1882, I suggested to the Accountant-General that the provision be 5 per cent. for contingencies and 5 per cent. for supervision.

I have the honor to request the favor of an early reply on the subject.

Resolution—dated 18th December 1882, Mis. No. 9985.

Forwarded to the Chief Engineer, Public Works Department, for the favor of his remarks. The Board's Proceedings quoted in paragraph 1 of the President's letter were passed on the Deputy Chief Engineer's Memorandum, dated 1st December 1881, No. 2876, wherein it is stated that contingencies and superintendence should together be calculated at 5 per cent. of the estimate. This rate the President considers insufficient. The rules of the Draft Local Fund Public Works Code referred to by the President are based on Sections 982 and 983 of the Code of Regulations for the Public Works Department in the Madras Presidency.

2. Copies of the Draft Code and of the Board's Proceedings, dated 28th August 1882, No. 2147, are herewith forwarded to the Chief Engineer for information.

(A true Copy and Extract.)

(Signed) E. GIBSON,
Acting Secretary.

To the Chief Engineer, Public Works Department,
with copies of the Draft Code, and Board's Proceedings, No. 2147 of 28th August 1882.
" President, Local Fund Board, Nellore.
" Accountant-General.

READ—also the following letter from Captain C. C. RAWSON, R.E., Acting Under Secretary to Government, Public Works Department, to the Secretary to the Board of Revenue, dated Madras, 28th December 1882, No. 2413-C:—

Adverting to the Proceedings of the Board of Revenue, No. 9985, dated 18th December 1882, I have the honor to point out that this Office No. 2876-D, dated 1st December 1881, was written before the issue of Standing Order No. 192 of 1881, modifying paragraph 982 of the Public Works Code. In this Standing Order provision is made for a separate sub-head "Petty Supervision," which may be entered in estimates irrespectively of the 5 per cent. allowed for contingencies.

2. The allowance for petty supervision has nowhere been fixed. It must be determined by the circumstances of each work. Many works, particularly those of small amount, require no separate entry for petty supervision, the rates for work covering all such charges.

3. Petty supervision when necessary may ordinarily be fixed at something under 5 per cent. of the estimate.

RESOLUTION—dated 18th January 1883, No. 134.

Communicated to all Presidents of Local Fund Boards for information and guidance.

(True Copies and Extract.)

(Signed) J. A. DAVIES,
Acting Sub-Secretary.

To all Presidents, Local Fund Boards.

Copy to the Accountant-General.

" " Chief Engineer, Public Works Department.

Esd. A. Aubert.

Board of Revenue,
MADRAS.

No. 359 v. of 1st Feb, 183.

Recorded

(True Extract)

127 J. Pennycuik

Printed January 25th.

Proceedings, 18th January 1883, No. 134.

Bk² 359a of 1st July/93

Communicating to Presidents of Local Fund Boards Government Order issuing instructions for the calculation of percentage for supervision and contingencies in the preparation of estimates for works.

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

[FORM NO. 1.]

No. 58 *W*

From

THE EXAMINER,
PUBLIC WORKS ACCOUNTS,
MADRAS

To

Madras, 19 September

1885

I have the honor to be,

SIR,

Your Most Obedient Servant.

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B. No 354 W. 1. 2. 83
G. 6. No 2241 W. 12. 9. 84.

Mo. Cu^o 82

Rec 21/9/85

End

From,

The Examiner P.W. Accounts,

Madras.

To,

The Secretary to Government,

P.W. Department.

No. 58 W

Dated 19 September 1885.

Recd.

Encls. 1.

Notes of inspection of the
Office of the Bellary Division
by Mr. Rainier, Dy. Examiner.
Forwards with remarks-----

Enclosure 3

NOTES OF INSPECTION BY H. RAINIER ESQUIRE, DEPUTY
EXAMINER P.W. ACCOUNTS MADRAS, OF THE OFFICE OF THE EXECU-
TIVE ENGINEER BELLARY DIVISION ON 29TH & 31ST AUGUST AND
1ST & 2ND SEPTEMBER 1885.

MAJOR S.C. CLARKE R.E. THE EXECUTIVE ENGINEER WAS
PRESENT ALSO P. BASHIEM NALDU THE ACCOUNTANT. THE OFFICE WAS
LAST EXAMINED ON THE 14TH. AND 15TH. AUGUST 1884 SEE PAPERS
PRINTED WITH G.O. NO. 2241 W. OF 12TH. SEPTEMBER 1884.

2. THERE ARE TWO SUB-DIVISIONAL OFFICERS, SUB-CON-
DUCTOR FRANKLAND, SUB-ENGINEER 3RD. GRADE, WHO HAS A DRAWING
ACCOUNT IS IN CHARGE OF THE SOUTHERN; AND SERGEANT R.W. WARD
SUB-ENGINEER 3RD. GRADE WHO HAS AN IMPREST OF RS. 300, IS IN
CHARGE OF THE NORTHERN SUB-DIVISION.

THE OTHER IMPREST HOLDERS ARE T. MOONASAWMY MOODALIAR
TEMPORARY SUPERVISOR RS. 200; AND SERGEANT DONAGHUE, OVERSEER
1ST. GRADE, RS. 200, BOTH OF WHICH IMPRESTS ARE RECOUPED BY THE
EXECUTIVE ENGINEER DIRECT.

3. THE BALANCE OF THE EXECUTIVE ENGINEER'S DRAWING
ACCOUNT ON THE 31ST. JULY 1885 WAS PROVED CORRECT, CHEQUE
BOOKS WERE IN ORDER.

4. THE DIVISIONAL CASH BOOK WAS FOUND WELL KEPT AND
FREQUENTLY CHECKED. VOUCHERS WERE QUICKLY PRODUCED AND
FOUND GENERALLY IN ORDER. THE SUB-DIVISIONAL CASH BOOK
RENDERED ONCE A MONTH (COPY) IS RECEIVED PUNCTUALLY AND WITH
VOUCHERS COMPLETE. SEVERAL MONTHS ACCOUNTS WERE EXAMINED,
THE RESULT BEING SATISFACTORY. IMPREST ACCOUNTS WERE

EXAMINED

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EXAMINED, AND FOUND IN ORDER. GOING BACK TO MEASUREMENTS
IT WAS FOUND THAT ALTHOUGH PAYMENTS WERE SUPPORTED BY THE
MEASUREMENT OF WORK DONE - IT WAS NOT ALWAYS QUITE EASY TO
TRACE FROM THE MEASUREMENT BOOK INTO THE CASH BOOK, OR VICE
VERSA, AS IT WOULD BE IF THE MEASUREMENT SHEET QUOTED THE
NUMBER AND PAGE OF THE MEASUREMENT BOOK CONCERNED AND IF THE
MEASUREMENT BOOK QUOTED THE FOLIO AND VOUCHER NUMBER OF THE
CASH BOOK - OR BETTER STILL IF THE PARTICULARS OF MEASUREMENT
IN THE MEASUREMENT BOOK WERE SCORED OUT IN RED INK AND THE
MEASUREMENT SHEET CANCELLED AS SOON AS THE WORK WAS PAID FOR,
THE NECESSARY PARTICULARS BEING GIVEN FOR EASY REFERENCE TO
THE CASH BOOK VOUCHER.

5. THE WORK VOUCHERS FOR MAY 1885, BROUGHT FROM
THE EXAMINER'S P.W. ACCOUNTS MADRAS OFFICE, WERE COMPARED
WITH THE REGISTER OF WORKS, AND THEN WITH OFFICE COPIES OF
ACCOUNTS, AND VOUCHERS, MEASUREMENTS BEING REFERRED TO, THE
RESULT BEING SATISFACTORY. NO WORK ABSTRACTS ARE NOW NECES-
SARY IN THIS DIVISION. CONTRACTS ARE ALL FOR FINISHED WORK
EXCEPT AS REGARDS TEAK SCANTLINGS. CONTRACTORS ACCOUNTS ARE
IN ORDER. A REGISTER OF CONTRACTS WILL BE OPENED OUT, IT WAS
SAID.

6. GROUPS OF WORKS AT ANANTAPUR, AT ADONI, AT PENNU-
KOONDA AND AT BOOKAPATAM ARE SAID TO REQUIRE PETTY SUPER-
VISION AND A MAISTREE OR TEMPORARY OVERSEER SO EMPLOYED FOR
EACH GROUP HAS BEEN CHARGED TO THE CONTINGENCIES OF ESTI-
MATES OF WORKS MOST IN PROGRESS. CONTINGENCIES IS NOW BEING

AS

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AS FAR AS POSSIBLE CLEARED OF ALL SUCH CHARGES AND PETTY
SUPERVISION CHARGED INSTEAD, BUT ACCORDING TO THE GOVERNMENT
OF INDIA LETTER NO. 1081 G. OF 15TH JUNE 1885 COMMUNICATED
WITH THE ACCOUNTANT GENERAL'S PUBLIC WORKS DEPARTMENT
CIRCULAR NO. 19 OF 1885, NO PAY CAN BE CHARGED TO WORKS
UNLESS THE EMPLOYEE IS EMPLOYED FOR THE SUBORDINATE SUPER-
VISION OR "ACCOUNTS OF ONLY ONE WORK OR SECTION OF A LARGE
WORK SUCH AS A ROAD OR CANAL" AND THE EMPLOYMENT MUST TER-
MINATE WITH THE WORK. ANOTHER CONDITION IS THAT THE CUR-
RENT OR SANCTIONED RATES MUST COVER THE COST OF ANY SUCH
EMPLOYEE.

IT FOLLOWS THAT FOR SUCH SUPERVISION AS THE EXECUTIVE
ENGINEER REQUIRES, AND BECAUSE AS MAJOR CLARKE EXPLAINED,
MEN IN THIS (BELLARY) DIVISION MUST BE HELD READY FROM ONE
YEARS END TO ANOTHER FOR SUPERVISION OF ANY WORKS IN PROGRESS -
(MEN WITH THE REQUISITE EXPERIENCE AND TRUSTWORTHINESS BEING
DIFFICULT TO PICK UP AT A MOMENTS NOTICE) THE REGULARLY
SANCTIONED ESTABLISHMENT OF THE DIVISION SHOULD INCLUDE THE
NECESSARY NUMBER OF ^{Sub.} OVERSEERS ETC. THE WORKS NO LONGER BEING
CHARGED WITH SUCH SUPERVISION.

7. STOCK AT END OF JULY CONSISTED OF:-

BUILDING MATERIALS	RS. 461
TIMBER	RS. 6,186
HOUSEFITTERS	RS. 1,261

There is no sanctioned limit
THE HOUSEFITTERS WILL BE CHARGED OFF AT THEIR PRESENT
VALUE TO THE WORKS UPON WHICH THEY ARE ABOUT TO BE USED.

THE TIMBER IS PRONOUNCED SERVICEABLE AND SEEMS MODERATELY PRICED. THE BUILDING MATERIALS (TILES) ARE ABOUT TO BE USED.

THE STOCK ACCOUNTS ARE IN ORDER. TIMBER WILL NOW- EVER BE ACCOUNTED FOR NOW IN A MORE SIMPLE FORM, AS SUG- GESTED.

8. TOOLS AND PLANT - ARTICLES OF RECEIPT AND ISSUE IN SUB-DIVISIONS SHOULD BE CHECKED REGULARLY BY THE AC- COUNTANT, AND THE DIVISIONAL RESULT WORKED OUT. THE STORE- KEEPER SEEMS TO HAVE LABOURED HARD TO KEEP HIS TOOLS AC- COUNT IN ORDER, BUT THEY WANT ATTENTION FROM THE ACCOUNTANT EVERY MONTH - WHICH IS NOW PROMISED.

THERE IS A LARGE STOCK OF FARMING TOOLS - ALL ABOUT TO BE COUNTED.

9. THE DEPOSITS SCHEDULE AT THE CLOSE OF JULY CONTAINED RS.4,200-11-7 DUE FOR MATERIALS SUPPLIED BY MESSRS. WEIR AND CO. UP TO MARCH 1885, PAYMENT OF THIS MONEY IS NOT CONSIDERED BY THE EXECUTIVE ENGINEER ADVIS- ABLE TILL THE RESULT OF CERTAIN LEGAL PROCEEDINGS BETWEEN THE ABOVE FIRM'S PARTNERS IS KNOWN. MEANWHILE THE AMOUNT IS IN NO SORT OF DOUT, AND THE MATERIALS ARE GRADUALLY BEING USED AND PAID FOR BY THE CONTRACTORS FOR THE WORKS AT ANANTAPUR WHO HAVE TAKEN THE STUFF OVER.

10. THE NECESSARY BUDGET REGISTERS ARE MAINTAINED AND ^{WAS} FOUND IN ORDER BUT THERE IS NO REGISTER OF LIABILITIES

(FORM NO. N. 77).

11. THE

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11. THE SECURITY TAKEN FROM CONTRACTORS IS (UNDER THE SUPERINTENDING ENGINEER'S APPROVAL) IN THE FORM OF A DEDUCTION OF TEN PER CENT FROM PAYMENTS. EXCEPT THAT TWO CONTRACTORS AT ADONE AND HARPANMALLI HAVE DEPOSITED GOVERN- MENT PAPER WHICH IS DULY LODGED.

12. THE DIVISIONAL RATE BOOK IS THE RATE BOOK OF 1883, REVISED FROM TIME TO TIME AS FOUND NECESSARY.

13. THE LIST OF BUILDINGS RENTED AND AVAILABLE FOR RENT SHOULD INCLUDE THE EXECUTIVE ENGINEER'S OFFICE, WHICH IS RENTED.

14. THE ACCOUNTANT IS SUFFICIENTLY ASSISTED, AND THE EFFORTS OF THE EXECUTIVE ENGINEER HAVE BEEN SUCCESS- FUL IN RESTORING THIS OFFICE TO A STATE OF VERY FAIR ORDER.

17th SEPTEMBER 1885.

BY EXAMINER P.W. ACCOUNTS.

No 2279
PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 18th Oct/85

READ the following

From the Examiner of A/c. Accounts (H.E. No. 58 Vol. 19th Sept. 1885).

Communicated to the Suptg
Engineer III Circle, who will
direct the attention of the
Executive Engineer Bellary Dist.
to the remarks contained
in paras 4, 8, & 13, of the
foregoing notes.

2. With advertence to para 6,
the Executive Engineer should
be referred to para 1090 of
the I. M. Code, and the Suptg
Engineer will see that the
irregularity brought to notice
should be
at once rectified.

3. The Suptg Engineer

will submit for the
information of Govt. a
report on the subject
of para 9 of the inspection
notes.

4. The Government note

with satisfaction the
improvement that has
taken place in the
Division since the last
inspection.

Cut

Sep. 23. 85

US
29.9.85

To

The Supply Engineer Mr. Girdle
" Genl. P. W. Accounts

HB

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Gobt. of Madras.

PUBLIC WORKS.

Dated

11/1/85

Recd.

Recd. 5-30/85

Encl.

G.O. / 10/10 1885, No. 2229

Notes of Inspection

Orders in - submitted
by the Engineer-in-Charge,
the Office of the Secretary

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