(1) Number of pages 38

(2) Date of repair 6-11-86

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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P-W DEPARTMENT

G.O. No. / ~~B.P. No.~~	2984-W	~~Press. / Mis.~~
Dated	12-12-1885	~~198 .~~

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Archives 1--10,006 1 -80.

B.S.

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, 10th December 1885, No. 88-W.:—

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

2. The procedure described in paragraph 7 is very slipshod and is bound to lead to confusion, besides which it is not in accordance with code rules and practice. The abstract should not be made in waste books and scraps of paper, but in the proper form prescribed for the purpose.

3. The Superintending Engineer's attention is required to the apparent delay in the payment of labor mentioned in paragraph 8, to the irregular payment to Mr. Supervisor Morton (paragraph 12), and to the remarks in paragraph 21.

4. The course suggested in (Standing Order No. 158 of 1885) note 1, Form M. 19, should be followed by the Executive Engineer in regard to the record in measurement books, and the books might be periodically scrutinised.

5. Contractors should be required to acknowledge the correctness of their accounts in the contractor's ledger (*vide* code paragraph 2256).

6. The Executive Engineer should take steps to have service books re-attested where necessary.

7. The office is in good order.

ENCLOSURE.

NOTES of inspection by F. G. HEAVEN, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Tanjore Division, on the 30th November and 1st and 2nd December 1885.

This office was last inspected by an Accounts officer on the 6th October 1884 (*vide* G.O., No. 2572 W., dated 20th October 1884).

W. Hughes, Esq., Executive Engineer, and T. S. Sundram Pillai, Accountant, were present.

2. The sub-divisions are (1) head-quarters, (2) Tanjore—both at present in charge of the Executive Engineer with one cash book for both; (3) Máyavaram in charge of A. Joyce, Esq., Executive Engieeer, who has lately come to the division. The Executive Engineer draws on Tanjore Huzur treasury and Kumbakónam, Máyavaram, Shiyáli, and Nannilam sub-treasuries; Mr. Joyce on the three last sub-treasuries.

Imprest-holders, all under head-quarters sub-division, are—

	RS.
Mr. Morton, Supervisor	100
Mr. Dady, Supervisor	50
Visvanatha Aiyar, Overseer	150
Tirumalai Moodelliar, Superintendent, Upper Anicut	10
Head Clerk	25

3. The treasury pass book appears to remain at the treasury most of the month; the Accountant states he checks and returns it at once, but that the treasury officer detains it. It

was examined, and the balance at end of November agreed with cash books. Cheque books are kept in personal custody of the Executive Engineer, who writes cheques himself; counterfoils are not always written up with the cheques; in one instance credit at a sub-treasury was over-drawn for this reason, but it was at once rectified when discovered.

4. The divisional cash book is written by the head clerk (who also keeps the key of the chest), is audited by the Accountant every day or two and initialled by the Executive Engineer at foot of each page; the audit appears sufficient, but the cash book is not very neat; one erasure was noticed and several alterations of figures. The cash book contains no certificate of the actual balance made over by Mr. Manson to Mr. Hughes on the 2nd November, when the division was transferred. Sub-divisional cash extracts are received fortnightly, generally within three or four days of the period to which they refer.

5. Imprest accounts are correctly abstracted and the manner of recoupment shown on them; the abstracts are entered in cash book, and the imprests filed (with sub-divisional cash extracts) in a book. The recoupments are on an average once a month, but it is necessary for the subordinates to have money in case of an emergency.

6. The cash abstract book is posted by the Accountant when he examines the divisional cash book and on receipt of sub-divisional cash extracts; it is neatly kept.

7. The work accounts of the division are not kept quite as code paragraph 2110 requires; most of the work is carried on by contract and petty contract with departmental petty supervision; departmental labor and materials are employed only on the Tanjore jail, and for this work only is a work abstract maintained; in other cases payments are entered in a "compilation book," from which the monthly progress report is written up, and the entries in the register of works are made from the vouchers, quantity and cost of sub-heads where more than one contractor is employed being abstracted on pieces of paper. This practically deprives the Executive Engineer of all control over allocation to sub-heads and places it in the hands of the Accountant's assistant, who writes the register of works. This register is not so neat as it might be; erasures and alterations of figures are frequent, and the Executive Engineer's initials in token of inspection rather the reverse.

8. The accounts of the jail for March 1885 were checked in detail, and all charges were found to be properly vouched for; it was found, however, that the work abstract was not taken in hand till after the close of the month, instead of being commenced immediately the first ten-day report is received. This was noticed in paragraph 4 of the report printed in G.O., No. 1009, dated 19th April 1884, and should have received attention. Some confusion was found in charges to three different kinds of iron doors, the work register not agreeing with the work voucher; adjustments were made in subsequent months.

Ten-day reports were not received in divisional office till 19th March, 28th March, and 10th April respectively. Muster rolls for the whole of February and 1st to 10th March were paid on the 16th March, and there is no signature of a witness to payments; the muster rolls are prepared by the ministry and paid by the Sub-Engineer.

There was a difference in materials at site as shown by ten-day report and by work abstract of Rs. 199-12-0 for timber short supplied by Mr. Bulliard, contractor; this was adjusted in June 1885 by debit to contingencies after a good deal of correspondence with the Superintending Engineer. The sub-head "sales to contractors" noticed in paragraph 7 of the last report had been almost entirely cleared by end of October 1885.

9. Contract certificates for August 1885 were checked with duplicates (which bear Executive Engineer's initials) and found to agree. Measurement sheets are attached to the duplicates in all cases. The receipt portion of the duplicates should be a certified copy, not signed by the contractor (code paragraph 1929-A).

10. There are materials at site of few works; in some cases contractors are paid for materials brought to site, but in such cases the measurement sheet always shows the quantities actually at site when measurements are made. The materials at site of Tanjore jail are vouched for by the subordinate in charge every ten days, and a book of daily receipts and issues is kept by a gumasta employed for the purpose.

11. Measurement books when filled up are filed in divisional office; there is no reference in them to the measurement sheet or bill submitted, nor does it appear that they are ever specially called for to check measurement sheets.

12. *Miscellaneous Advances.*—Stamped contract bonds and service books are satisfactorily accounted for. An item of salary paid before audit to Mr. Morton, Supervisor, lately transferred to the division is objectionable; if necessary, he might, with the sanction of the Superintending Engineer, have obtained an advance under code paragraph 479-A.

13. *Deposits Ordinary.*—A sum of Rs. 108-4-8 due to a contractor has been credited to this head under orders of the Superintending Engineer. It was explained by the Executive Engineer that the contract was given to two men who have since dissolved partnership, and he does not consider it safe to make the payment to one only.

Savings bank pass books for all security deposits were examined with satisfactory results.

14. *Deposits Contributions.*—A contribution of Rs. 832 for building sluice has been some time outstanding. The full amount was paid up only in June 1885, when it was too late to carry out the work; it will, however, be done in February—May next year.

15. The contractor's ledger is neatly kept, but is not signed by contractors in any case.

16. Transfer transactions are as a rule promptly advised and acknowledged, but one debit advice from Ramnad division received on 17th April 1885 was not acknowledged till 27th April 1885, and one from Public Works Stores dated 13th April 1885, not till 3rd September 1885, but the delay in the latter case was due to correspondence regarding the acceptance of the whole amount in the accounts of 1884-85.

One payment, which became known to the divisional office on 16th February 1885, was not advised till 12th March 1885.

17. The appropriation registers are correctly kept, except that the grant for general establishment advised from the Examiner's office has not been entered hitherto; this will now be done.

18. Registers of buildings, churches, and leases of padugai lands, &c., are maintained; there are no buildings rented or available for rent; the register of churches seems to contain several which are not the property of Government, but it is said to be the Superintending Engineer's wish to include all churches in the district. There are no arrears of rents, &c., long outstanding.

19. There is no stock in the division; the accounts of tools and plant are in order; Superintending Engineer's orders should be taken as to those found unserviceable at last count by the Executive Engineer.

20. Service books are maintained for all members of the upper subordinate and lower grades; many require to be re-attested on the first page.

21. There are many balances long outstanding in the petty contract accounts; the Executive Engineer explains that the division has been short-handed so that works could not be finally inspected; outstandings should now be cleared at an early date.

(Signed) F. G. HEAVEN,
Dy. Examiner, Public Works Accounts.

NEGAPATAM,
5th December 1885.

ORDER—dated 12th December 1885, No. 2984 W., Public Works.

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

2. The several matters mentioned in the Examiner's letter should receive special and early attention.

(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. J. W. Fischer.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1885} Madras

PUBLIC WORKS.

Dated December, 12th.

Read. *Encl.*

G.O., 12th Dec. 1885, No. 2984 W

DECEMBBR.

Notes of Inspection

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

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

READ again—

G.O., dated 9th October 1884, No. 2502 W., Public Works.

READ—also the following papers :—

From the Examiner, Public Works Accounts, dated 21st October 1884, No. 85 W.
" " " " 7th November 1884, No. 96 W.
" " " " 18th " " " 99 W.
Office note from Examiner, Public Works Accounts, dated 20th December 1884, No. 710.
" " " " 14th January 1885 " 733.
" " " " 11th February " " 800.

ORDER—dated 6th March 1885, No. 508 W., Public Works.

The following rules in connection with the employment of unpaid convict labor in the construction and repair of jails are issued for guidance in supersession of those laid down in G.O., No. 2502 W., dated 9th October 1884 :—

I. Estimates for the construction and repair of jail works on which it is intended to use prison labor free of charge will be framed as provided in paragraph 1092 of the Public Works Code, *i.e.*, they will provide for the full market value of the work to be done, a note of the reduction to be effected by the use of prison labor being made at foot of the abstract of the estimate.

II. On receipt of the sanctioned abstract of estimate, prepared as above, for a work which is to cost over Rs. 2,500, the Examiner will obtain from the Executive Engineer a detailed statement (*vide* paragraph 1550 of the Public Works Code) of the proposed application of the convict labor and of its value, and will draw up a form of work voucher for the use of the Executive Engineer as follows : —

	Estimated.				Executed.	
Sub-heads.	Quantity.	Cost.	Less cost of convict labor.	Balance to be incurred by Public Works Department.	Quantity.	Cost.

III. The accounts will exhibit the actual quantity of work done, for comparison with the estimated quantity; and the cost incurred by the department compared with the reduced estimated cost arrived at after deducting the estimated value of convict labor. No initial accounts of convict labor need be maintained.

(True Extract.)

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

To Superintending Engineers.
To the Consulting Architect to Government.
" Examiner, Public Works Accounts.
" Judicial Department.

Exd. E. Fernandez.
Spare Copies

GENERAL.
ESTABLISHMENT.

Govt. of 1885 Madras.

PUBLIC WORKS.

Dated March, 6th.

Read. *Encl.*

G.O., 6th March 1885, No. 508 W.

MARCH.

Convict Labor

Orders issuing rules in connection with the employment of unpaid — in the construction and repair of jails.

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, 9th April 1884, No. 8 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 Tanjore division.

Paragraphs 4 *and* 5.—There has evidently been no improvement in the manner in which the accounts from sub-divisions are submitted to the divisional office; the result is extra work, probably unreliable results, in the accounts portion of the Executive Engineer's office, and delay everywhere. In the last three reports on this division, the trouble in obtaining anything approaching accuracy from sub-divisions has been pointed out, and I have brought the matter specially to the notice of Government in forwarding the reports.

Paragraph 7.—This matter has been already before Government and orders have issued, I believe, disposing of the case.

Paragraphs 10, 12 *and* 13.—The Superintending Engineer's attention is invited to these paragraphs.

ENCLOSURE.

Note of inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Tanjore Division, on the 1st and 2nd April 1884.

Mr. W. Hughes, B.A., the Executive Engineer, and Kistnasawmy Iyer, the accountant, were present.

2. The office was last inspected by an Account officer on the 11th October 1883, *vide* papers printed with G.O., No. 3097 W. of 31st idem.

3. The Tanjore and Máyavaram sub-divisional offices, each held by an Assistant Engineer, were last inspected by the Executive Engineer on the 14th September and 30th August 1883, respectively. The sub-divisional accounts are properly audited. The accuracy of the drawing account balance on the 29th February last was proved. It was a very heavy one, viz., Rs. 34,726. The balance on the 31st March could not be gathered, sub-divisional accounts not having come in; but the balance undrawn at the end of an official year should be carefully forewatched and all unnecessary funds avoided (Code paragraph 1859). The imprest accounts, cash-book and cash abstract books were in order.

4. As regards the *works accounts* some improvement is found, but there is room for more.

The *strict daily account* of materials desired at the end of paragraph 6 of the last report, especially as regards the local works, the *palace* and the *jail*, has not been sufficiently insisted upon. The daily report of materials, as rendered in the ten-day reports, has frequently been found to disagree with the daily account kept at the work. The correction of such differences as arise instead of being taken in hand promptly (on receipt of the ten-day report) has been left to accumulate till the end of the month, which means till about the middle of the ensuing month, the *work abstract* being postponed till all discrepancy or error is regularised, which makes this abstract, by the time it is finished (the work abstract of the jail under present

procedure takes at least five days to prepare), a great congregation of figures in four parts, which offers to the Executive Engineer information for the most part obsolete. The work abstracts for February are only now completed.

This is all capable of remedy, however, and the Executive Engineer will best effect this by severely insisting upon the punctual and accurate rendering of sub-divisional accounts; then, by making the accountant take these accounts in hand immediately they come up, the work abstracts being thereupon posted, as far as possible.

Thus the work being done by instalments *during* the month, instead of being left to the end of the month when other work makes so great an accumulation of labor that proper care is unlikely, would make it not only much lighter, but a great deal more reliable than at present, and the several instances of delay in paying labor (one or two were noticed of labor employed in the first ten days of a month being paid for late in the following month) would then come to the Executive Engineer's notice in time for action.

5. *The work abstracts*, now prepared in the divisional office, are being compiled by the storekeeper, who, although an old accountant (a pensioner), has not as yet succeeded in this job. Part I of the abstract is, in more than one case, a bewildering mass of corrections and blots, part IV being almost as bad, and on altogether separate paper. These abstracts will now be put in order, and if the printed forms afford insufficient space, the other paper used will be bound up into the abstract which will be treated as a whole, part IV being attested by the officer in charge of the materials in the case of local works.

The Executive Engineer has promised to have this done, and the accountant was fully instructed in all details regarding these work accounts. The register of works is not neatly kept, and as regards minor works requires completion.

6. *Materials at site* of works aggregate in value Rs. 27,773, and are placed at nine different works. At the palace Rs. 1,661, and at the jail Rs. 17,381 worth of stuff is placed. The palace works are nearing completion, but the jail work will last another year. With the exception of some lime-stone at the jail, which needs, and is about to receive the Executive Engineer's personal verification, all materials at site are stated to be of good value.

7. While on the subject of materials, it may be said that the discrepancy in timber (Mr. Bulliard's contract), which was the subject of G.O., No. 3684 W., of 22nd December 1883, occurred under circumstances which prove the force of what has been so repeatedly urged against the unpunctuality and inaccuracy of sub-divisional accounts as rendered from the large works in this division, and it may be regarded as of much importance that on all such large works the materials transactions, both receipts and issues, should be faithfully posted *day by day* as they occur, and thence (from the register kept on the work) copied into the "daily report of materials" sent up to the divisional office, in which case there could hardly be a chance of much discrepancy. True, in Mr. Bulliard's case all materials (timber) paid for, up to the last payment by Mr. Bird, were, so far as the accountant could see, and as is believed by the Executive Engineer himself, duly received at the site of the works, and there was a sufficient margin of security on hand, and the accountant may be acquitted from any participation in the blame of afterwards paying Bulliard for further timber *on his own measurements*, and also refunding him his security; but the accounts in such a case should and would, if punctually and properly rendered, be of use to the Executive Engineer, and in this case they all along have been of very little use.

8. It would be well if, on inspecting an office like this, an Accounts officer (or Superintending Engineer) could see at a glance what contracts are in existence, what contractors are employed, on what works, what security is retained, &c. A register of such information would probably be convenient to the Executive Engineer also in every division where there is much contract work. In this division such work is on the increase, but the contractors offering are generally poor, and the full amount of security is difficult to exact always.

9. Petty contractors' accounts need to receive more care.

10. There is in deposits (contributions) an item of Rs. 100, the depositor of which (two years ago) has yet to deposit Rs. 590 ere his work can be put in hand. This he should be called upon to do at once, or his Rs. 100 returned to him. Other contribution items have stood for some time pending sanction to estimate, which sanction had not been received in time for operation last season. The works are now generally underweigh.

11. There are no manufactures and there is no stock.

12. The rent is not forthcoming for a tamarind tope at the upper anicut leased by the year to a native. Rs. 300 is due to Government and the matter is being reported to the Superintending Engineer.

13. The *tools and plant* accounts are in order. There are certain surplus articles which will be reported to the Superintending Engineer.

14. There is more accounts work in this division than in many of the others at present. The accountant is a very capable man, and is not sparing himself at all; and he may be relied upon to bring the works accounts generally into a state of punctuality and order, if there is proper pressure kept on the sub-divisional offices.

Order—dated 19th April 1884, No. 1009 W., Public Works.

Communicated to the Superintending Engineer, VI Circle, who will direct the attention of the Executive Engineer, Tanjore division, to the remarks and suggestions contained in the inspection notes.

2. The Examiner's remarks on paragraphs 4 and 5 should receive the special attention of the Superintending Engineer, who will carefully inquire into and report on the sub-divisional shortcomings again brought prominently to notice.

(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, 19th.

Recd. *Encl.*

G.O., 19th April 1884, No. 1009 W.

APRIL.

Inspection

Passing orders on the notes of — on the Tanjore divisional office submitted by the Examiner, Public Works Accounts.

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, 11th October 1884, No. 82 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 Tanjore division.

2. The attention of the Executive Engineer is necessary to the code rules, paragraph 2236, for the supply of materials to works carried out by contract. In the petty contract account, columns 10 and 11 admit of the transactions being clearly shown.

3. The estimate for the jail works was sanctioned previous to the orders of Government that convict labor on jail works should be given free, and therefore does not show separately the approximate value to be allowed for convict labor. It is for Government to decide whether, in this instance, the later orders should apply.

4. There seems to have been considerable improvement in the accounts received from sub-divisions.

ENCLOSURE.

Notes of inspection by W. E. CURRY, Esq., Assistant Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Tanjore division, on the 6th October 1884, dated 7th October 1884.

The Executive Engineer, W. Hughes, Esq., B.A., and the accountant, Kistnasawmi Iyer, were present. This office was last inspected in April 1884, *vide* G.O., No. 1009 W., of 19th April 1884.

2. The sub-divisional arrangements and drawing accounts remain as before.

3. There is no stock in this division.

4. The cash-book is written up by the head clerk. All the cash accounts are well kept, up to date, and appear to be well looked after and checked by the accountant; but the remittance book should be totalled at end of the month, and the consolidated treasury receipt filled in from it instead of from the cash abstract book.

5. There has been a great improvement in the rendering of sub-divisional accounts, which are now sent up punctually and in good order.

6. The two principal works of this division are the special repair to the palace for Rs. 32,920, and the new jail for Rs. 2,11,100. The former is nearly finished, the latter will take another 18 months to complete. The accounts of those two works have been very laborious from the following causes :—

1st.—The great number of sub-works—42 for the palace and 54 for the jail—each sub-work having several sub-heads.

2nd.—The work was originally intended to have been done departmentally, and accordingly large quantities of materials were collected; but owing to the great difficulty of keeping accounts on the departmental system for works of such extent and varied character, and also the wishes of Government to have the contract system extended as much as possible, petty contractors and piece-workers were employed, and the materials collected handed over to them.

3rdly.—The means of these men being very limited, materials have to be continually advanced to them in small quantities.

7. The work abstracts of these two works are now well kept by the accountant who has taken great pains to bring them into order. As noticed above, materials at site are handed over to the petty contractors, their value not being paid for directly but set off against the value of work done. These materials are shown in the usual way in Part III of the ten-day report as issues to the particular contractor, but instead of their value being afterwards shown as a credit refund to the work and a debit to the contractor's account, there has been inserted in the work abstract a temporary sub-head called "sales" (showing each contractor separately). This sub-head is debited with the value of the materials issued to the contractors, and is relieved by the amount of the deductions made at the time of payment. It is thus equivalent to the sub-head "advances to work-people" except that the outstanding is said to be covered by the materials handed over but not yet used up. The item "sales" (as it appears in the work voucher) thus represents the total of the outstandings against contractors for materials supplied. The effect of this arrangement is that the central office does not know what is actually due to or from each individual, as a balance may appear in the petty contract account to be in his favor while a larger balance against him may be included in the item "sales." The object was stated by the accountant to be to keep a running account with contractors for materials supplied to them, but this is provided for in the petty contract account and the sub-head "sales" will now be expunged.

8. The amounts paid to the several petty contractors during the month for the above work should be detailed on the work abstract itself so as to arrive at the total payment for this class of work instead of in a separate waste book.

9. There is a small amount of convict labor on the jail, the value of which used to be credited in transfer to the Civil Department. This labor must now be given gratis but accounted for separately.

10. The laborers employed on the palace repair work do not appear to be always punctually paid; their wages for August were not paid till 17th September.

11. The register of works was posted to end of August.

12. When occasion offers contractors should be asked to sign their ledger accounts, and an account should also be opened showing the totals for petty contractors.

13. The points noticed in the last report have been attended to. The accountant takes a thorough interest in his work, and will no doubt keep the accounts in good order if they continue to be punctually received in the divisional office.

ORDER.—dated 20th October 1884, No. 2572 W., Public Works.

Communicated to the Superintending Engineer, VI Circle, for the information of the Executive Engineer, Tanjore division.

2. The Superintending Engineer will report on the subject of paragraph 3 of the letter from the Examiner, Public Works Accounts.

3. The improvement in the accounts work of the office is satisfactory.

(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 October, 20th.

Encl.

Read.

G.O., 20th Oct. 1884, No. 2572 W.

OCTOBER.

Notes of Inspection

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

1885

P. W. DEPARTMENT.

Current No. 6190

From

The Supg Engineer
VI Circle

ENCLOS.—

No. ~~1208~~ 5827/J.
Dated 13-7-85
Received 15-7-85

SUBJECT.

Submits report regarding the proposed mode of accounting for Convict-Labour employed on the Tanjore Fair work —

DISPOSAL.

No. 1624 Dated 17th July 1885

To C/ for remarks.
DW 16/8.
DW

Tanjore
19th June 1885.

The Executive Engineer,
Tanjore

The Supg Engineer
6th Circle

With reference to your No 1150 J. dated 30th Octr. G.O. No. 2572 W dated ... have the honor to report that ... Employed on the Instruc... is being given gratis, the ... of the work turned out by ... on the accounts of the ... City. The present orders of ... conveyed in G. Ost. No 508 ... 1883 that approximate ... done by free Convict ... Works should be separately ... shown

No. 75 Way 6-3-85
" 25 2 Way 2-10-84

Orders on —
Public Works Accou
Tanjore division.

From

The Executive Engineer,
Tanjore

To

The Supg Engineer
S. Circle

Sir,

With reference to your en-
dorsement No 1150 T.J. dated 30th Octo-
ber 1884 on G.O No 2572 W dated
20.10.84, I have the honor to report that
the prison labor Employed on the Distrct
Jail at Tanjore is being given gratis, the
normal value of the work turned out by
convicts is treated on the accounts of the
work, as liability. The recent orders of
Government Conveyed in G.O No 508
dated 6th March 1885 that approximate
value of work done by free convict
labor on Jail works should be separately

Shown

Tanjore
19th June 1885

shown in the abstract Estimate and work voucher. Cannot be applied in the case of Tanjore Jail, as it was sanctioned long ago. I would therefore beg to suggest that if no credit should be given to Jail Department the liability for prison labor may be allowed to stand over until the work is completed when the amount may be deducted from the total value of work done in the completion Report

I have &c
/Signed/ W. Hughes
Executive Engr

No 582, T. J.

/True Copy/ Forwarded to the Chief Engineer P. W. D. with reference to para 2 of G. O. No 2572 W. of 20th October 1884.

The Superintending Engineer agrees with Mr Hughes.

Lt. Col R.E.
Superintending Engineer 6. Circle

Trichinopoly 13th July 1885
Exp: Engr Office

R.No.269 D
17.7.85

Chepauk
17th July 85

From

The Supdg Engineer
6th Circle

No. 1621 D

To

The Chief Engineer
P.W.D.

O.C.

For remarks

CS

DW
16.7.85

Dated 13th July 1885
Despd
Recd

No 7650 a/29th Jul 85

Convict Labor

Reports of — on
Tanjore Jailwork

To

[Form No. viii.]

GOVT. OF MADRAS. 1885. P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 24th July 1885.

OFFICE NOTE No. 313.

To

W.

Your O.N. No. 1621 D. dated 17th. Instant.

I am in correspondence with the Accountant General Madras as to the charge for Convict Labor employed on the Tanjore Jail- whether it is to fall on this Department or not. Meanwhile the proposal to allow the liability for such prison labor to stand over till the work is completed, has my concurrence.

C.

24/7

KEEP-WITH Genl. No.

dated 188.

The proposal to allow the liability for convict labor on the Tanjore Jail to stand over till the work is completed is approved

[FORM No. 1.]

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

No. 88. M.

From

THE EXAMINER,
PUBLIC WORKS ACCOUNTS,
MADRAS.

To

The Secretary to Government,
Public Works Department.

Madras, 10th December 1885.

Sir,

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

2. The procedure described in para 7 is very slipshod and is bound to lead to confusion, besides which it is not in accordance with Code rules and practice. The abstract should not be made in waste books and scraps of paper, but in the proper form prescribed for the purpose.

3. The Superintending Engineer's attention is required to the apparent delay in the payment of labor mentioned in para 8; to the irregular payments to Mr. Supervisor Morton, para 12; and to the remarks in para 21.

4. The course suggested in (Standing Order No. 158 of 1885) note 1, Form M. 19 should be followed by the Executive Engineer in regard to the record in Measurement Books and the Books might be periodically scrutinized.

5. Contractors should be required to acknowledge the correctness of their Accounts in the Contractors' Ledger - vide Code para 2256.

6. The Executive Engineer should take steps to have service books reattested where necessary.

7. The Office is in good order.

I have the honor to be,

Sir,

Your Most Obedient Servant.

A. P. Cocanut

Examiner P.W. Accounts.

NOTES OF INSPECTION BY F.G.HEAVEN ESQ. DY.EXAMINER, P.W.ACCOUNTS, MADRAS. OF THE OFFICE OF THE EXECUTIVE ENGINEER, TANJORE DIVISION ON THE 30TH. NOVEMBER AND 1ST. & 2ND. DECEMBER 1885.

THIS OFFICE WAS LAST INSPECTED BY AN ACCOUNTS OFFICER ON THE 6TH. OCTOBER 1884, VIDE G.O. NO2578 W. DATED 30TH. OCTOBER 1884.

F.HUGHES ESQ. EXECUTIVE ENGINEER AND C.S.SUNDARAM PILLAI, ACCOUNTANT WERE PRESENT.

2. THE SUB-DIVISIONS ARE (1) HEAD-QUARTERS (2) TANJORE, BOTH AT PRESENT IN CHARGE OF THE EXECUTIVE ENGINEER WITH ONE CASH BOOK FOR BOTH; (3) MAYAVARAM IN CHARGE OF A.JOYCE ESQ. EXECUTIVE ENGINEER, WHO HAS LATELY COME TO THE DIVISION. THE EXECUTIVE ENGINEER DRAWS ON TANJORE-HUZUR TREASURY AND KUMBAKONAM, MAYAVARAM, SHIYALI AND MANNILAM SUB-TREASURIES, MR.JOYCE ON THE THREE LAST SUB-TREASURIES.

IMPREST HOLDERS, ALL UNDER HEAD QUARTERS SUB-DIVISION ARE:-

MR.NORTON, SUPERVISOR.....RS.100

MR.DALY, SUPERVISOR.....RS. 50

VISVANATHA AIYAR, OVERSEER.....RS.150

TIRUMALAI MOODR, SUPERINTENDENT UPPER ANICUT.....RS. 10

HEAD CLERK.....RS. 25

3. THE TREASURY PASS BOOK APPEARS TO REMAIN AT THE TREASURY MOST OF THE MONTH; THE ACCOUNTANT STATES HE

CHECKS

CHECKS AND RETURNS IT AT ONCE; BUT THAT THE TREASURY OFFICER DETAINS IT. IT WAS EXAMINED, AND THE BALANCE AT END OF NOVEMBER AGREED WITH CASH BOOKS. CHEQUE BOOKS ARE KEPT IN PERSONAL CUSTODY OF THE EXECUTIVE ENGINEER WHO WRITES CHEQUES HIMSELF; COUNTERFOILS ARE NOT ALWAYS WRITTEN UP WITH THE CHEQUES: IN ONE INSTANCE CREDIT AT A SUB-TREASURY WAS OVER-DRAWN FOR THIS REASON, BUT IT WAS AT ONCE RECTIFIED WHEN DISCOVERED.

4. THE DIVISIONAL CASH BOOK IS WRITTEN BY THE HEAD CLERK, WHO ALSO KEEPS THE KEY OF THE CHEST; IS AUDITED BY THE ACCOUNTANT EVERY DAY OR TWO AND INITIALLED BY THE EXECUTIVE ENGINEER AT FOOT OF EACH PAGE: THE AUDIT APPEARS SUFFICIENT, BUT THE CASH BOOK IS NOT VERY NEAT; ONE ERASURE WAS NOTICED, AND SEVERAL ALTERATIONS OF FIGURES. THE CASH BOOK CONTAINS NO CERTIFICATE OF THE ACTUAL BALANCE [illegible] MR.MANSON TO MR.HUGHES ON THE 2ND.NOVEMBER WHEN THE DIVISION WAS TRANSFERRED. SUB-DIVISIONAL CASH EXTRACTS ARE RECEIVED FORTNIGHTLY, GENERALLY WITHIN 3 OR 4 DAYS OF THE PERIOD TO WHICH THEY REFER.

5. IMPREST ACCOUNTS ARE CORRECTLY ABSTRACTED AND THE MANNER OF RECOUPMENT SHOWN ON THEM: THE ABSTRACTS ARE ENTERED IN CASH BOOK, AND THE IMPRESTS FILED WITH SUB-DIVISIONAL CASH EXTRACTS, IN A BOOK. THE RECOUPMENTS ARE ON AN AVERAGE ONCE A MONTH, BUT IT IS NECESSARY FOR THE SUBORDINATES TO HAVE MONEY IN CASE OF AN EMERGENCY.

6. THE CASH ABSTRACT BOOK IS POSTED BY THE ACCOUNTANT WHEN HE EXAMINES THE DIVISIONAL CASH BOOK, AND ON RECEIPT OF SUB-DIVISIONAL

SUB-DIVISIONAL CASH EXTRACTS: IT IS NEATLY KEPT.

7. THE WORK ACCOUNTS OF THE DIVISION ARE NOT KEPT QUITE AS CODE PARA 2110 REQUIRES: MOST OF THE WORK IS CARRIED ON BY CONTRACT AND PETTY CONTRACT, WITH DEPARTMENTAL PETTY SUPERVISION: DEPARTMENTAL LABOUR AND MATERIALS ARE EMPLOYED ONLY ON THE TANJORE JAIL, AND FOR THIS WORK ONLY IS A WORK ABSTRACT MAINTAINED: IN OTHER CASES PAYMENTS ARE ENTERED IN A 'COMPILATION BOOK' FROM WHICH THE MONTHLY PROGRESS REPORT IS WRITTEN UP: AND THE ENTRIES IN THE REGISTER OF WORKS ARE MADE FROM THE VOUCHERS, QUANTITY AND COST OF SUBHEADS WHERE MORE THAN ONE CONTRACTOR IS EMPLOYED BEING ABSTRACTED ON PIECES OF PAPER. THIS PRACTICALLY DEPRIVES THE EXECUTIVE ENGINEER OF ALL CONTROL OVER ALLOCATION TO SUBHEADS, AND PLACES IT IN THE HANDS OF THE ACCOUNTANT'S ASSISTANT WHO WRITES THE REGISTER OF WORKS. THIS REGISTER IS NOT SO NEAT AS IT MIGHT BE, ERASURES AND ALTERATIONS OF FIGURES ARE FREQUENT, AND THE EXECUTIVE ENGINEER'S INITIALS IN TOKEN OF INSPECTION RATHER THE REVERSE.

8. THE ACCOUNTS OF THE JAIL FOR MARCH 1885 WERE CHECKED IN DETAIL, AND all THE CHARGES WERE FOUND TO BE PROPERLY VOUCHED FOR: IT WAS FOUND HOWEVER THAT THE WORK ABSTRACT WAS NOT TAKEN IN HAND TILL AFTER THE CLOSE OF THE MONTH, INSTEAD OF BEING COMMENCED IMMEDIATELY THE 1ST. TEN-DAY REPORT IS RECEIVED. THIS WAS NOTICED IN PARA 4 OF THE REPORT PRINTED IN G.O. NO.1009 DATED 19TH.APRIL 1884 AND SHOULD HAVE RECEIVED ATTENTION. SOME CONFUSION WAS FOUND IN CHARGES TO THREE DIFFERENT KINDS OF IRON DOORS, THE WORK REGISTER NOT AGREEING

WITH

WITH THE WORK VOUCHER; ADJUSTMENTS WERE MADE IN SUBSEQUENT MONTHS.

TEN-DAY REPORTS WERE NOT RECEIVED IN DIVISIONAL OFFICE TILL 20TH.MARCH. 28TH.MARCH AND 10TH.APRIL RESPECTIVELY. MUSTER ROLLS FOR THE WHOLE OF FEBRUARY AND 1ST. TO 10TH MARCH WERE PAID ON THE 10TH.MARCH AND THERE IS NO SIGNATURE OF A FITNESS TO PAYMENTS, THE MUSTER ROLLS ARE PREPARED BY THE MAISTRY AND PAID BY THE SUB-ENGINEER.

THERE WAS A DIFFERENCE IN MATERIALS AT SITE AS SHOWN BY TEN-DAY REPORT AND BY WORK ABSTRACT OF RS.199-12-0 FOR TIMBER SHORT SUPPLIED BY MR.BULLARD, CONTRACTOR: THIS WAS ADJUSTED IN JUNE 1885 BY DEBIT TO CONTINGENCIES, AFTER A GOOD DEAL OF CORRESPONDENCE WITH THE SUPERINTENDING ENGINEER. THE SUBHEAD 'SALES TO CONTRACTORS' NOTICED IN PARA 7 OF THE REPORT HAD BEEN ALMOST ENTIRELY CLEARED BY END OF OCTOBER 1885.

9. CONTRACT CERTIFICATES FOR AUGUST 1885 WERE CHECKED WITH DUPLICATES (WHICH BEAR EXECUTIVE ENGINEER'S INITIALS) AND FOUND TO AGREE. MEASUREMENT SHEETS ARE ATTACHED TO THE DUPLICATES IN ALL CASES. THE RECEIPT PORTION OF THE DUPLICATES SHOULD BE A CERTIFIED COPY, NOT SIGNED BY THE CONTRACTOR (CODE PARA 1929 A).

10. THERE ARE MATERIALS AT SITE OF FEW WORKS: IN SOME CASES CONTRACTORS ARE PAID FOR MATERIALS BROUGHT TO SITE, BUT IN SUCH CASES THE MEASUREMENT SHEET ALWAYS SHOWS THE QUANTITIES ACTUALLY AT SITE WHEN MEASUREMENTS ARE MADE. THE MATERIALS AT SITE OF TANJORE JAIL ARE VOUCHED FOR BY THE SUBORDINATE

ORDINATE IN CHARGE EVERY 10 DAYS, AND A BOOK OF DAILY RECEIPTS AND ISSUES IS KEPT BY A GUMASHTA EMPLOYED FOR THE PURPOSE.

11. MEASUREMENT BOOKS WHEN FILLED UP ARE FILED IN DIVISIONAL OFFICE: THERE IS NO REFERENCE IN THEM TO THE MEASUREMENT SHEET OR BILL SUBMITTED, NOR DOES IT APPEAR THAT THEY ARE EVER SPECIALLY CALLED FOR TO CHECK MEASUREMENT SHEETS

MISCELLANEOUS ADVANCES.

12. STAMPED CONTRACT BONDS AND SERVICE BOOKS ARE SATISFACTORILY ACCOUNTED FOR. AN ITEM OF SALARY PAID BEFORE AUDIT TO MR.MORTON, SUPERVISOR LATELY TRANSFERRED TO THE DIVISION IS OBJECTIONABLE: IF NECESSARY HE MIGHT, WITH THE SANCTION OF THE SUPERINTENDING ENGINEER, HAVE OBTAINED AN ADVANCE UNDER CODE PARA 479 A.

DEPOSITS ORDINARY.

13. A SUM OF RS.108-4-8 DUE TO A CONTRACTOR HAS BEEN CREDITED TO THIS HEAD UNDER ORDERS OF THE SUPERINTENDING ENGINEER. IT WAS EXPLAINED BY THE EXECUTIVE ENGINEER THAT THE CONTRACT WAS GIVEN TO TWO MEN WHO HAVE SINCE DISSOLVED PARTNERSHIP, AND HE DOES NOT CONSIDER IT SAFE TO MAKE THE PAYMENT TO ONE ONLY.

SAVINGS BANK PASS BOOKS FOR ALL SECURITY DEPOSITS WERE EXAMINED WITH SATISFACTORY RESULTS.

DEPOSITS CONTRIBUTIONS.

14. A CONTRIBUTION OF RS.832 FOR BUILDING SLUICE HAS BEEN

BEEN SOME TIME OUTSTANDING. THE FULL AMOUNT WAS PAID UP ONLY IN JUNE 1885, WHEN IT WAS TOO LATE TO CARRY OUT THE WORK; IT WILL, HOWEVER, BE DONE IN FEB.-MARY= MAY NEXT YEAR.

15. THE CONTRACTORS' LEDGER IS NEATLY KEPT, BUT IS NOT SIGNED BY CONTRACTORS IN ANY CASE.

16. TRANSFER TRANSACTIONS ARE AS A RULE PROMPTLY ACKNOWLEDGED; BUT ONE DEBIT ADVICE FROM RAMNAD DIVISION RECEIVED ON 17TH. APRIL 1885 WAS NOT ACKNOWLEDGED TILL 27TH. APRIL 1885, AND ONE FROM P.W. STORES DATED 13TH. APRIL 1885 NOT TILL 3RD. SEPTEMBER 1885; BUT THE DELAY IN THE LATTER CASE WAS DUE TO CORRESPONDENCE REGARDING THE ACCEPTANCE OF THE WHOLE AMOUNT IN THE ACCOUNTS OF 1884-85.

ONE PAYMENT WHICH BECAME KNOWN TO THE DIVISIONAL OFFICER ON 26TH. FEBRUARY 1885 WAS NOT ADVISED TILL 13TH. MARCH 1885.

17. THE APPROPRIATION REGISTERS ARE CORRECTLY KEPT, EXCEPT THAT THE GRANT FOR GENERAL ESTABLISHMENT ADVISED FROM THE EXAMINER'S OFFICE HAS NOT BEEN ENTERED HITHERTO: THIS WILL NOW BE DONE.

18. REGISTERS OF BUILDINGS, CHURCHES, AND LEASES OF PALUGAI LANDS ETC. ARE MAINTAINED: THERE ARE NO BUILDINGS RENTED OR AVAILABLE FOR RENT: THE REGISTER OF CHURCHES SEEMS TO CONTAIN SEVERAL WHICH ARE NOT THE PROPERTY OF GOVERNMENT, BUT IT IS SAID TO BE THE SUPERINTENDING ENGINEER'S WISH TO INCLUDE ALL CHURCHES IN THE DISTRICT. THERE ARE NO ARREARS OF RENTS ETC. LONG OUTSTANDING.

19. THERE IS NO STOCK IN THE DIVISION: THE ACCOUNTS OF TOOLS AND PLANT ARE IN ORDER; SUPERINTENDING ENGINEER'S ORDERS SHOULD BE TAKEN AS TO THOSE FOUND UNSERVICEABLE AT LAST COUNT BY THE EXECUTIVE ENGINEER.

20. SERVICE BOOKS ARE MAINTAINED FOR ALL MEMBERS OF THE UPPER SUBORDINATE AND LOWER GRADES; MANY REQUIRE TO BE RE-ATTESTED ON THE FIRST PAGE.

21. THERE ARE MANY BALANCES LONG OUTSTANDING IN THE PETTY CONTRACT ACCOUNTS, THE EXECUTIVE ENGINEER EXPLAINS THAT THE DIVISION HAS BEEN SHORT HANDED SO THAT WORKS COULD NOT BE FINALLY INSPECTED; OUTSTANDINGS SHOULD NOW BE CLEARED AT AN EARLY DATE.

(SIGNED) F.G.HEAVEN.

NEGAPATAM
5TH. DECEMBER 1885. DY. EXAMINER P.W. ACCOUNTS.

(TRUE COPY.)

HONY. ASST. EXAMINER P.W. ACCOUNTS.

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2984

10/118

Govt. of {1885} Madras.

PUBLIC WORKS.

12

Dated

Rec'd. Encl.

G.O., 12 Dec, 1885, No. 2[illegible]

Letter of Reduction

Letters re ——— suggested lights [illegible] Reasonableness of the Rates of the Lights

45

3

21/12/85