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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W. DEPARTMENT

G.O. No.	9-W	Press.
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Not to be folded or roughly handled

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, 19th December 1885, No. 95 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 Cauvery and Vennár Regulators division.

2. *Paragraph 5.*—These points are brought to the notice of the Superintending Engineer.

3. *Paragraphs 7, 8, 9 and 12.*—The remarks in these paragraphs give the impression that there is a very great want of method and system in the preparation of the initial accounts of works, upon which depend the correctness and usefulness of the subsequent final record of expenditure. It would seem that materials are charged to works *after* they have been used up, the quantity and value being determined by an estimate of the stuff put into the work.

4. *Paragraphs 14 to 16.*—Attention is necessary to these matters.

ENCLOSURE.

NOTES of inspection by F. G. HEAVEN, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Cauvery and Vennár Regulators division, on the 7th and 8th December 1885.

The Executive Engineer, C. J. Peters, Esq., and the accountant, P. Venkatarayulu Aiyar, were present: the last inspection by an Accounts officer was on the 10th October 1884, *vide* G.O., No. 2696 W., dated 3rd November 1884.

2. There is only one cash-book for the division. The Executive Engineer draws on Trichinopoly huzur treasury, the balance in which at the end of November was proved with the pass-book and found correct. The pass-book is sent once a-month, about the 20th, to the treasury and received back at the beginning of the following month.

3. There is only one imprest, a temporary one, with the District Traffic Superintendent, South Indian Railway, at Trichinopoly: it is required to pay fares for coolies engaged at a distance.

4. The Executive Engineer keeps the current cheque books and writes cheques himself; the head clerk keeps the cash-book: the latter is neat, and bears marks of audit by the accountant and Executive Engineer's initials on every page on the creditor side.

5. Points noticed were that an "examiner of work accounts" employed in the office on clerical work is charged to Vennár regulator; and that angle iron has been purchased from Messrs Gahagan and Company, Bombay, without Government sanction (code appendix I, paragraphs 2 and 3).

6. The cash abstract books are posted daily by the accountant; they might be neater, and all corrections should be initialled.

7. *Work accounts.*—The initial accounts are punctually received in the divisional office but they are not quite satisfactory; allocation of labor to the sub-heads of sanctioned estimates is not always clear, nor do the accounts of materials received agree with the daily stock issues. The result of this is that the accountant, instead of merely compiling the work abstracts, has to decide, under instructions from the Executive Engineer, questions of allocation, &c., which really belong to the construction branch.

8. The stock and materials accounts of the Division are peculiar, as the stock of building materials is scattered over the works, and issues to materials at site usually represent materials actually used.

9. Work abstracts are not taken in hand on receipt of ten-day reports, but left till the end of the month; this results in late submission of work vouchers to the central office; the accountant explains it by saying that the account of materials cannot be accepted as correct, as it contains only materials used on work done by departmental agency; materials used by piece-workers have to be taken from the monthly stock issues and checked with the quantity of work done. Part IV is not signed by subordinates in charge.

10. The work register is kept by the accountant; it is fairly neat, but corrections are not initialled, nor does the Executive Engineer initial in token of having examined it.

11. All payments are satisfactorily vouched for, and measurements are produced in support of all quantities billed; the petty contract account form is not well suited to the circumstances of this division, as payments are made several times a month; either the regular contract form or piece-work abstracts will be used in future; no balances are retained as security, but deposits are usually taken for due fulfilment of contracts. Master rolls are duly signed by the cashier and by the subordinate in charge as paid.

12. *Stock accounts.*—Daily receipt and issue books are kept by the storekeeper for general stores, and by the overseer for building materials, &c. A monthly abstract is made by the accountant from these books from which forms M 10 and M 11 are compiled and the work abstracts are made to agree with the issues shown; a manuscript form with price columns is used instead of forms M 10 and M 11, the rates fluctuating month by month for many of the items. The stock register for the half-year ending 30th September 1885 has not yet been completed, but is promised shortly.

13. Transfers are not very punctually acknowledged. It is said that delay is due to the necessity of getting the storekeeper's acknowledgment and allocation of charges.

14. *Money advances.*—An item of advances to storekeepers has been rather long outstanding. Salaries have sometimes been paid before audit, and have not been promptly refunded when disallowed: each paragraph 49 should receive attention.

15. *Deposits.*—There are numerous deposits from contractors, which might perhaps be paid into the savings bank. Pass-books for storekeeper's and warehouse security should be sent to the treasury for entry of interest.

16. *Service books.*—Some recent entries have not yet been signed by the Executive Engineer: service books will shortly be opened for two clerks recently engaged.

17. Accounts not specially noticed are in order.

ORDER—dated 4th January 1886, No. 9 W., Public Works.

Communicated to the Superintending Engineer, VI Circle, who will direct the attention of the Executive Engineer, Quarry and Vagabond Regulators division, to the remarks and suggestions of the inspecting officer.

2. Special attention is drawn to the remarks in paragraph 3 of the Examiner's letter.

(True Extract.)

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

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

Encl. B. Ferrandez.
Spare Copies

GENERAL
ACCOUNT.

Govt. of (1886) Madras.
PUBLIC WORKS.

Dated January, 4th.

Recd.

Encl.

G.O., 4th January 1886, No. 9 W.

JANUARY.

Notes of Inspection

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

3RD NOVEMBER 1884, No. 2696 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from D. C. GORDON, Esq., Examiner, Public Works Accounts, to the Secretary to Government, Public Works department, dated Madras, 24th October 1884, No. 89 W. :—

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

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

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

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

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

ENCLOSURE.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(True Extract.)

(Signed)

J. O. HASTED, Colonel, R.E.,

Joint Secy. to Govt., P.W.D.,

Irrigation Branch.

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

Exd. C. Howarth.
 Spare Copies

GENERAL.
ACCOUNT.

Gobt. of (1884) Madras,
PUBLIC WORKS.

Dated November, 3rd.

Recd.

Encl.

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

NOVEMBER.

Notes of Inspection

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

NOTES OF INSPECTION BY P.G. HEAVEN ESQ. DEPUTY EXAMINER,
P.W. ACCOUNTS MADRAS, OF THE OFFICE OF THE EXECUTIVE ENGINEER,
CAUVERY AND VENNAR REGULATORS DIVISION, ON THE 7TH. AND 8TH
DECEMBER 1885.

THE EXECUTIVE ENGINEER, C.J. PETERS ESQ. AND THE
ACCOUNTANT, P. VENKATASWAMY ALVAR WERE PRESENT: THE LAST IN-
SPECTION BY AN ACCOUNTS OFFICER WAS ON THE 10TH. OCTOBER 1884,
VIZ. G.O. NO. 2696 W. DATED 3RD. NOVEMBER 1884.

2. THERE IS ONLY CASH BOOK FOR THE DIVISION; THE
EXECUTIVE ENGINEER DRAWS ON TRICHINOPOLY MUTUAL TREASURY, THE
BALANCE IN WHICH AT THE END OF NOVEMBER WAS PROVED WITH THE
PASS BOOK AND FOUND CORRECT. THE PASS BOOK IS SENT ONCE A
MONTH, ABOUT THE 20TH. TO THE TREASURY AND RECEIVED BACK AT
THE BEGINNING OF THE FOLLOWING MONTH.

3. THERE IS ONLY ONE IMPREST A TEMPORARY ONE WITH THE
DISTRICT TRAFFIC SUPERINTENDENT, SOUTH INDIAN RAILWAY AT
TRICHINOPOLY: IT IS REQUIRED TO PAY FARES FOR COOLIES EN-
GAGED AT A DISTANCE.

4. THE EXECUTIVE ENGINEER KEEPS THE CURRENT CHEQUE
BOOKS AND WRITES CHECKS HIMSELF; THE HEAD CLERK KEEPS THE
CASH BOOK: THE LATTER IS NEAT, AND BEARS MARKS OF AUDIT BY
THE ACCOUNTANT AND EXECUTIVE ENGINEER'S INITIALS ON EVERY PAGE
ON THE CREDITOR SIDE.

5. POINTS NOTICED WERE THAT AN 'EXAMINER OF WORK AC-
COUNTS' EMPLOYED IN THE OFFICE ON CLERICAL WORK, IS CHARGED
TO VENNAR REGULATOR AND THAT ANGLE IRON HAS BEEN PURCHASED

FROM

FROM MESSRS GANAGAN AND CO, BOMBAY, WITH GOVERNMENT SANCTION
(CODE APPENDIX 1 PARAS 2 AND 3).

6. THE CASH ABSTRACT BOOKS ARE POSTED DAILY BY THE ACCOUNTANT THEY MIGHT BE HEATER, AND ALL CORRECTIONS SHOULD BE INITIALED.

7. WORK ACCOUNTS - THE INITIAL ACCOUNTS ARE PUNCTUALLY RECEIVED IN THE DIVISIONAL OFFICE BUT THEY ARE NOT QUITE SATISFACTORY; ALLOCATION OF LABOR TO THE SUBHEADS OF SANCTIONED ESTIMATES IS NOT ALWAYS CLEAR, NOR DO THE ACCOUNTS OF MATERIALS RECEIVED AGREE WITH THE DAILY STOCK ISSUES. THE RESULT OF THIS IS THAT THE ACCOUNTANT INSTEAD OF MERELY COMPELLING THE WORK ABSTRACTS, HAS TO DECIDE UNDER INSTRUCTIONS FROM THE EXECUTIVE ENGINEER QUESTIONS OF ALLOCATION ETC. WHICH REALLY BELONG TO THE CONSTRUCTION BRANCH.

8. THE STOCK AND MATERIALS ACCOUNTS OF THE DIVISION ARE PECULIAR, AS THE STOCK OF BUILDING MATERIALS IS SCATTERED OVER THE FORMS, AND ISSUES TO MATERIALS AT SITE USUALLY REPRESENT MATERIALS ACTUALLY USED.

9. WORK ABSTRACTS ARE NOT TAKEN IN HAND ON RECEIPT OF TEN-DAY REPORTS BUT LEFT TILL THE END OF THE MONTH: THIS RESULTS IN LATE SUBMISSION OF WORK VOUCHERS TO THE CENTRAL OFFICE; THE ACCOUNTANT EXPLAINS IT BY SAYING THAT THE ACCOUNT OF MATERIALS CANNOT BE ACCEPTED AS CORRECT, AS IT CONTAINS ONLY MATERIALS USED ON WORK DONE BY DEPARTMENTAL AGENCY, MATERIALS USED BY PIECE-WORKERS HAVE TO BE TAKEN FROM THE MONTHLY STOCK ISSUES AND CHECKED WITH THE QUANTITY OF WORK

DONE

10. PART IV IS NOT SIGNED BY SUBORDINATES IN CHARGE.

10. THE WORK REGISTER IS KEPT BY THE ACCOUNTANT IT IS FAIRLY NEAT, BUT CORRECTIONS ARE NOT INITIALED, NOR DOES THE EXECUTIVE ENGINEER INITIAL IN TOKEN OF HAVING EXAMINED IT.

11. ALL PAYMENTS ARE SATISFACTORILY VOUCHERED FOR, AND MEASUREMENTS ARE PRODUCED IN SUPPORT OF ALL QUANTITIES BILLED. THE PETTY CONTRACT ACCOUNT FORM IS NOT WELL SUITED TO THE CIRCUMSTANCES OF THIS DIVISION, AS PAYMENTS ARE MADE SEVERAL TIMES A MONTH, EITHER THE REGULAR CONTRACT FORM, WILL BE USED IN FUTURE; NO BALANCES ARE RETAINED AS SECURITY, BUT DEPOSITS ARE USUALLY TAKEN FOR DUE FULFILLMENT OF CONTRACTS. MUSTER ROLLS ARE DULY SIGNED BY THE CASHIER AND BY THE SUBORDINATE IN CHARGE AS PAID.

12. STOCK ACCOUNTS - DAILY RECEIPT AND ISSUE BOOKS ARE KEPT BY THE STOREKEEPER FOR GENERAL STORES, AND BY THE OVERSEER FOR BUILDING MATERIALS ETC: A MONTHLY ABSTRACT IS MADE BY THE ACCOUNTANT FROM THESE BOOKS FROM WHICH FORMS M 10 AND M 11 ARE COMPILED AND THE WORK ABSTRACTS ARE MADE TO AGREE WITH THE ISSUES SHOWN: A MANUSCRIPT FORM WITH PRICE COLUMNS IS USED INSTEAD OF FORMS M 79 AND M 81 THE RATES FLUCTUATING MONTH BY MONTH FOR MANY OF THE ITEMS. THE STOCK REGISTER FOR THE HALF YEAR ENDING 30TH. SEPTEMBER 1935 HAS NOT YET BEEN COMPLETED, BUT IS PROMISED SHORTLY.

13. TRANSFERS ARE NOT VERY PUNCTUALLY ACKNOWLEDGED, IT IS SAID THAT DELAY IS DUE TO THE NECESSITY OF GETTING THE STOREKEEPERS ACKNOWLEDGMENT AND ALLOCATION OF CHARGES.

14. MISCELLANEOUS

14. MISCELLANEOUS ADVANCES - AN ITEM OF ADVANCES TO STONE CUTTERS HAS BEEN RATHER LONG OUTSTANDING. SALARIES HAVE SOMETIMES BEEN PAID BEFORE AUDIT, AND HAVE NOT BEEN PROMPTLY RETURNED WHEN DISALLOWED; CODE PARA 499 SHOULD RECEIVE ATTENTION.

15. DEPOSITS - THERE ARE NUMEROUS DEPOSITS FROM CONTRACTORS, WHICH MIGHT PERHAPS BE PAID INTO THE SAVINGS BANK. PASS BOOKS FOR STOREKEEPER'S AND SHARAFF'S SECURITY SHOULD BE SENT TO THE TREASURY FOR ENTRY OF INTEREST.

16. SERVICE BOOKS - SOME RECENT ENTRIES HAVE NOT YET BEEN SIGNED BY THE EXECUTIVE ENGINEER; SERVICE BOOKS WILL BE OPENED FOR TWO CLERKS RECENTLY ENGAGED.

17. ACCOUNTS NOT SPECIALLY NOTICED ARE IN ORDER.

GRAND ANCUT
9TH DECEMBER 1885.

(SIGNED)

F.G. HEAVEN
DY. EXAMINER P.W. ACCOUNTS.

(TRUE COPY.)

[Signature]
HONY. ASST. EXAMINER P.W. ACCOUNTS.

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

From

The EXAMINER,
PUBLIC WORKS ACCOUNTS,
MADRAS.

To

The Secretary to Government,
Public Works Department.

MADRAS, December 19th 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 Canyera & Vennar Regulators Division.

2. Para 5 - These points are brought to the notice of the Superintending Engineer.

3. Paras 7, 8, 9 and 12. The remarks in these paras give the impression that there is a very great want of method and system in the preparation of the initial Accounts of works, upon which depend the correctness and usefulness of the subsequent final record of expenditure. It would seem that materials are charged to works after they have been used up, the quantity and value being determined by an estimate of the stuff put into the work.

4. Paras 14 to 16 - Attention is necessary to these matters.

I have the honor to be,

Sir,

Your Most Obedient Servant.

[Signature]
Examiner P.W. Accounts.

Genl
Account

Communicated to
the SE II Circle, who
will direct the attention
of the Engr. Cauveri
and Vennar Regulators
division to the remarks
and suggestions of the
inspecting officer.

2. Special attention
is drawn to the remarks
in para 3 of the
Examiner's letter.

From,
The Examiner P.W. Accounts,
Madras.
To,
The Secretary to Government,
P.W. Department.

No. 95 W

Dated 19th December 1985.

Recd.

Encls. 1.

Notes of inspection of
the Office of the Cauveri and
Vennar Regulators Division by
Mr. Heaven. Forwards with remarks--

SE II Circle
Engr. Cauveri
Engr. Vennar
Engr. Regulators
15/1/86

With order

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10482.

Cont. of 1886 Madras.
PUBLIC WORKS

Page 7/1/80

4 Jan. 96.

Notes of Inspection.

Notes on the — Sub-
com the Ex. Propels
of the 17 pieces of the
Criminal & Revenue
Regulation Division

75 copies
for inspection

Jan 6/ 87