

No. 2369



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for
W.

22ND FEBRUARY 1886, No. 432 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, 16th February 1886, No. 121 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 Sangam Project division.

Paragraph 3.—The Executive Engineer's attention is necessary to the informalities in the cash accounts sent in by the deputy collector, who should be required to correct them.

Paragraph 4.—The remarks are brought to the notice of Government for any orders that may be considered desirable.

Paragraph 6 (a).—The Superintending Engineer's special attention should be directed to the manufacture accounts subsidiary to the work "anicut across the Penner," the more so if the anicut is to be finished in July next. It is scarcely worth while now to attempt to remedy and classify afresh the erroneous charges to "general charges," "land, kilns, &c.," and "tools and plant." The charges under the first and second items must of course remain at debit of the work and be distributed amongst such sub-heads of the estimate as the Executive Engineer and Superintending Engineer determine. If the tramway plant and wagon stock were obtained specially for this particular work, the original cost and the maintenance should have been charged to the work and shown as a sub-work or as provided for in code paragraph 2235, the plant being, on completion of the work, valued and treated as stock or as tools and plant, as then considered advisable, and the work credited with such value. If, however, this plant was for general purposes, the original cost was rightly charged to the final head tools and plant, and only the maintenance of the tramway, &c., should be charged to the work. The matter should be inquired into by the Superintending Engineer and report submitted to the Chief Engineer.

Paragraph 6 (b).—It is presumed the Executive Engineer has satisfied himself that the payment was correct. His attention is also necessary to remaining clauses under this paragraph.

Paragraph 7.—This is unsatisfactory; unless the subject of standing orders is studied as soon as they come to hand, modifications in practice and procedure are not carried out.

Paragraph 10.—The Executive Engineer should carry out the orders in code paragraphs 2283 A *et seq.* (standing order No. 62 of 1885).

Paragraph 12.—The Executive Engineer should obtain orders on this matter through the Superintending Engineer.

2. The state of the office is fair, but there are indications of untidiness and want of care.

ENCLOSURE.

NOTES of inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Sangam Project division, on the 1st and 2nd February 1886.

Mr. Allen Malet, the Executive Engineer, and P. Hanumaji Rao, the accountant, were present: this office was last examined on the 21st July 1884 (see G.O., No. 1916 W., of 7th August 1884).

2. The sub-divisions are the Sangam and the Kanigiri, the latter held by Mr. J. Whitely, Assistant Engineer, who has a drawing account; the Sangam sub-division is under Sub-Engineer Conductor J. Lalor, whose payments are made by the Executive Engineer. The special deputy collector for taking up land, who is stationed at Nellore, has a drawing account. There are two imprest-holders—(1) Anicut superintendent, Sangam, Rs. 30; (2) Sangam project forwarding agent at Muticoor basin (a clerk on Rs. 15 per month), Rs. 20. Neither give any security.

3. The cash-book from Mr. Whiteley comes up every ten days, that of the special deputy collector once a month. Both should invariably be audited by the accountant, who should, by initialling and dating voucher after voucher as checked, leave no doubt of his having systematically done this essential duty. At present it is left to a junior clerk. Vouchers of the deputy collector's cash-books having all gone up to Madras, and there being no copies in the office, no check could be applied. The accounts were not neat, showed alterations, unacknowledged and bore no signature, and only one initial at the end, viz., that of the divisional accountant, without date. The imprest accounts were in order. The balance of the Executive Engineer's drawing account on the 31st January 1886 was, as far as possible, checked in the unavoidable absence of the pass-book.

4. Cash transactions are very large in this division, the payment of contractors by cheque being thought inconvenient, the nearest treasury, Nellore, being 22 miles away. The cash in chest is sometimes as much as Rs. 10,000, generally between Rs. 3,000 and Rs. 4,000. There is a cashier in the divisional office, who has deposited Rs. 1,000 security, and there is another in the office of the Kanigiri sub-division, whose security is Rs. 500.

5. The divisional cash-book is said to be frequently and thoroughly checked by the Executive Engineer item by item; payments are apparently all made at the Executive Engineer's office by the cashier, at a pre-arranged date and hour, in the presence of the subordinate in charge of the work paid for.

6. The accounts of works having been overhauled for three months, the following notes are offered:—

- (a) *Anicut across the Pennér.*—Subsidiary to this work is a large manufacture of stone, which, up to September 1884, was done by a contractor. From October 1884 the stone has been quarried, carried and delivered on the work by departmental agency, and the account of this considerable business has been kept by itself in the register of works—for stone, gravel, rubbish, concrete, under sub-heads; quarrying, carrying, general charges. The account is of the character referred to in code paragraph 2235, but there are certain peculiarities about it. The total amount at debit at the end of December 1885 was Rs. 45,783-2-1, of which as much as Rs. 35,119-6-11 was under "general charges." Now "general charges" has been debited with many items properly appertaining to "land and kilns" as well as everything properly appertaining to "general charges." Items belonging to "land, kilns" which have not been included under "general charges" as above, have been debited to tools and plant, such, for instance, as rails and rolling stock of the tramway. The "general charges" account is thus made up of certain current working expenses ("general charges" properly called) and of certain outlay not chargeable to any particular period but to be spread over the entire work. Such outlay might have been charged off at any time since there is but one work concerned, but the use of the "land, kilns" account would have kept separately on record the value of all plant, &c., used on the work and would have assisted the adjustment of whatever is left on hand at the close of operations: in it should have appeared all the cost of permanent-way and rolling stock used on the manufacture, since it forms a proper charge to the work itself and not to tools and plant. Moreover, as the anicut is expected to be finished in July 1886, and as the above amount has ere then to be cleared by debit to final sub-heads, such heavy adjustments will greatly increase the rates of the sub-heads upon which they fall. Hitherto the account "general charges" has been cleared occasionally according to the activity of work and whether the rates would admit. The amount so cleared in 1885-86 up to December 1885 was only Rs. 462-11-7. As regards other sub-heads of this manufacture account there has been occasional clearance by debit to the final sub-heads of estimate in which stone has been used according to the total quantity of work done on such sub-heads. This information is obtained from

an abstract of measured work done by petty contractors, which abstract is derived from measurement books kept on the spot, and which were duly examined. The above abstracts are made out and rendered, not periodically as they should be but, only as often as money is required by the contractors. The stone, or nearly all of it, has lately been used in the sub-head No. 14, *rubble apron*, and the rate estimated, Rs. 5-6-0, is likely to be much exceeded. The above particulars are not shown in the accounts sent to the Examiner, the work voucher of the anicut giving no clue to them. As the manufacture account of stone is detailed in the register of works, it might have formed the subject of a separate work voucher to the Examiner (in form M. 38 A) although subsidiary to the anicut, which fact had only to be stated on it to be clearly understood.

The account of the above manufacture is not at all neatly kept, and contains many alterations unacknowledged.

- (b) *Excavating and banking south channel, Kanigiri tank.*—Contract certificate of work done by a contractor, cash voucher No. 324, certified by sub-divisional officer for Rs. 870-15-3; figures afterwards altered by contractor (as per his initials) to Rs. 886-7-1, and thus entered in work abstract and register of works. Alterations not initialled by any officer; bills for payment are checked by clerk K. Subba Row, not by the accountant.
- (c) *Kanigiri canal fall at 4 miles.*—This work was completed about May 1885. There has been no outlay since June 1885. The completion report cannot, however, be rendered pending the final settlement with Kāzīm Alī Nukvey Shāhib (G.O., No. 2851 W., of 30th November 1885). The value of tools taken by the contractor (paragraph 8 of above Government order) was not at the time of issue credited to tools and plant. If that amount is now credited to tools and plant by debit to deposits, it will reduce the amount in the deposits account to the net amount payable to the contractor under Government orders, which amount can be therefore charged off to works concerned without more delay, the above work being one of them, *Sangam anicut* the other.
- (d) *Repairing damages caused by floods to the double row of wells under Sangam anicut body wall.*—Expenditure on this work, April to July 1884, Rs. 16,377, was debited to anicut and other works pending sanction of the above estimate, when it was approximately transferred thereto (in August 1884), and appears as outlay for that month in the register of works under the above heading.
- There is no outlay recorded since, and the August 1884 figures have not been brought forward. The Executive Engineer states that the work has been continued and ended this year, 1885-86; but there is no charge in the accounts. Investigation now ordered will perhaps find items belonging to the above work erroneously charged to the anicut or elsewhere.
- (e) The Executive Engineer has not yet commenced to verify each account in the register of works after thoroughly examining the work abstract. This will now be done, as ordered in G.O., No. 2650 W., of 7th November 1885.

7. The accountant had not posted new standing orders in the office code, and was unaware of the nature of many important standing orders of 1885. The last standing order posted was No. 208 of 1884.

8. Stock comprised, on 31st December 1885, sub-heads aggregating in value Rs. 8,055-3-10, in which has to be reckoned balance of outlay on manufacture of stock for general purposes, amounting to Rs. 3,250-11-1. The limit sanctioned for stock of all kinds is Rs. 14,500. Stock is said to have been recently counted and to be all quite serviceable and none of it surplus. The prescribed daily register of receipts (form M. 9) is not maintained and should be started at once and posted from actual receipts of stock and not from payments made. The monthly abstracts of stock should be neatly prepared; there is no excuse for the untidiness of these abstracts. Teak-wood sold to Mr. B— in May at Rs. 2-4-0 per cubic foot (Rs. 2-2-7 being the book-rate) should have been sold at a rate such as to cover establishment and tools and plant, say, 25 per cent. above the book-rate.

9. There are certain manufacture accounts for general purposes in course of examination of which the following points were noticed:—

- (a) *Lime manufacture at north bank of Pennér.*—This operation has been going on since June 1881. There was certain outlay on materials at site, as well certain "general charges" brought over from the 1884-85 to the 1885-86 account. All outlay on general charges for a particular year should be included in the outturn of that year. There were debits to "land, kilns" in 1881-82, Rs. 3,392-13-0, and credits in that year, Rs. 768-14-10; debits in 1882-83, Rs. 100-2-9, and credits Rs. 2,724-0-11, which cleared the land, kilns account. But as there was manufacture outlay in 1883-84, Rs. 12,452, and in 1884-85, Rs. 11,944, and some also in 1885-86, the land, kilns account could have been continued and the credit to that account by debit to manufacture spread over a longer period and larger outturn. The register of works account of above manufacture is untidy.

- (b) *Brick manufacture for southern and central channel works.*—The operations were begun in July 1884 (G.O., No. 1922, of 7th August 1884), and the outlay to December 1884 was cleared entirely by outturn; operations being resumed in February 1885, the outlay to end of March was not cleared, but the account was continued on into 1885-86 under G.O., No. 994 W., of 27th April 1885. There is room for improvement in the accounts of this manufacture as regards neatness.
- (c) *Under paragraph 7 of the Government of India resolution printed with G.O., No. 2650 W., of 7th November 1885, the Executive Engineer is required to attest the accuracy of each month's accounts of manufactures as well as those of works.*

10. The workshops of this division are small. The buildings and plant are charged off to the project. About 30 hands are employed daily, payment being monthly.

The muster sheet should be completely filled in, not excepting the column for "daily total of labor employed," as this enables daily check with the time sheets allocating to jobs. The outlay on labor is charged off monthly to jobs concerned; materials on issue to workshops are at once charged off to jobs, the indent on the stores specifying the jobs for which the stuff is required. The daily abstracts were examined, and labor rolls and time sheets compared up to date. No jobs for private individuals appear in the accounts, but if or whenever there are such jobs undertaken, they should certainly be accounted for and shown. There is no uncharged off outlay in these shops, the accounts of which are clearly and well kept by Kistnasawmy, clerk.

11. In the miscellaneous advances account there is a balance of Rs. 76-11-3 still recoverable out of Rs. 250 advanced, under the Superintending Engineer's sanction, to certain bricklayers in December 1884. These men are not continuously at work, and some have gone away, but the Executive Engineer considers the item recoverable.

Rule 3 of paragraph 499 of the code should be strictly adhered to, or, if it cannot be followed, nothing easier than to make special report of circumstances, through the Superintending Engineer.

12. The late Donathai Veeradah, maistry, deposited Rs. 2,960-1-1, which remains due to his estate, for work done previous to March 1884. The man's relatives live in Madras, and orders of Government are desirable for the disposal of such deposits, if such orders have not already issued (see paragraph 4 of G.O., No. 2891 W., of 4th December 1885).

13. Savings bank deposits aggregate, according to the entries at back of deposits schedule for September 1885, Rs. 1,900, but the pass-books, being with the Superintending Engineer, could not be checked.

14. Rupees 3,161-3-9 at credit of deposits regarding Kázim Áli Nuckvey Sáhib can be cleared as pointed out in paragraph 6 (c) of these notes.

15. There was no service book for the anicut superintendent, but this will now be opened.

16. The office wants bracing up a little, but is not in bad order on the whole.

ORDER—dated 22nd February 1886, No. 432 W., Public Works.

Communicated to the Superintending Engineer, II Circle, for the information and guidance of the Executive Engineer, Sangam Project division, whose attention will be directed to the various matters brought specially to notice by the Examiner.

2. The Superintending Engineer will submit his views on the subject of paragraph 4 of the notes, and will inquire into and report on the matter referred to in paragraph 6 (a) and the Examiner's remarks thereon.

3. The attention of the Executive Engineer will be directed to paragraph 8 of the notes, and to clauses (b), (c), (d), and (e) of paragraph 6. He will report to the Superintending Engineer whether the payment referred to in paragraph 6 (b) was correct.

4. In paragraph 7 of the notes, it is stated that the accountant had not posted new standing orders in the office copy of the Public Works Code, and was unaware of the nature of many important standing orders of 1885. This is unsatisfactory, as explained by the Examiner, and as similar omissions in other divisions have recently been brought to notice, the Examiner will be requested to issue stringent orders on the subject to all divisional accountants.

5. The Examiner's remark on paragraph 10 will receive attention from the Executive Engineer, and that officer will submit, for orders, the question of the disposal of the amount deposited by the late Donathai Veeradah, maistry. The

Paragraph 4 of G.O., No. 2891 W., dated 4th December 1885.

Government order quoted by the Deputy Examiner in paragraph 12 of the notes refers to a different case, which was finally disposed of in G.O., No. 3060 W., dated 18th December 1885. It is not possible to issue any general orders in regard to the disposal of such deposits; each case should be submitted for the orders of Government.

6. The state of the division, as shown in these inspection notes, can be considered fair only, and considerable room for improvement exists. The Government trust that the result of the next inspection will be more satisfactory.

(True Extract.)

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

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

Exd. E. Fernandez.
Spare Copies

GENERAL
ACCOUNT.

Gobt. of {1886} Madras.
PUBLIC WORKS.

Dated February, 22nd.

Recd.

Encl.

G.O., 22nd Feb. 1886, No. 432 W.

FEBRUARY.

Notes of Inspection

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

No. 550

Sangam Project Division Office
Sangam 30th March 1886.

From

The Executive Engineer
Sangam Project Division

To

The Superintending Engineer
2nd Circle

Sir

I have the honor to report as follows
with reference to your Endorsement No. 1083 S. G.
of 13th March 1886 on G.O. No. 432 W of 22nd February
1886.

2 With reference to para 2 of the G.O. I
have the honor to refer you to your No. 900 S. G. of
20th December 1882. Please also see Supg. Engineer's
Inspection Notes on this Division dated 9th December
1884. The circumstances of this Division remain
unaltered, considerable cash payments have to
be made and the balance kept in hand is only
sufficient to meet current requirements.

3 A balance of Rs. 10,000 occurs very rarely
perhaps once or twice a year.

4 The debit of Rs. 4,500 odd referred to by
the Examiner P. W. Accounts will have to be
charged off against the works and I anticipate

that the rate for Rough Stone on the Anicut will have to be raised Rs 1-8-0 or Rs 2 per unit to allow of this being done.

5 This debit is chiefly due

1 To cost of tramways

2 To the very unsatisfactory way in which Hazim Ali Sahib the late stone contractor worked. When he left we had to clear a great many rubbish heaps thrown up by him as he did not open one quarry properly.

6 I trust quarrying charges will decrease now as since the work is drawing to a close the necessity of keeping the quarries clean is diminishing

7 I shall be able to form a better opinion on this point at the end of April or beginning of May.

8 The payment referred to in para 6 (b) of the Examiner's report was perfectly correct.

9 The measurement sheet has been compared with the measurement book and it has been ascertained that the errors were due to mistakes in calculations

10 I have sent another reminder to the Executors of ^{the estate of} late Contractor Donathai Vuradiah Maistry and will submit the case for orders

shortly if necessary.

I have etc.

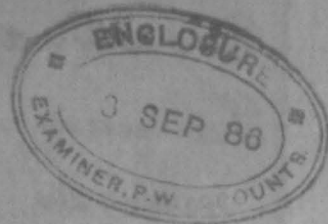
(Signed) / A. A. G. Malet
Executive Engineer.

(True Copy)

[Signature]
Major R. E.

Offg. Superintending Engineer 2 Circle

[Signature]



4
Rs. 3
100/86



Copy of letter from the Superintending Engineer 2nd Circle to the Executive Engineer Sangam Project Division dated Com-mamur Canal, 20th December 1882, No. 900 S. G.

The Examiner objects to your having as much as Rs. 1515 in hand on the 31st August last.

2. The reply I have informed him that as the Treasury is 10 miles from Sangam, it is necessary when many laborers are employed, for you to have a sufficient reserve of cash. As to what the balance should be, you are of course the best judge.

3. He also objects to some payments to Contractors having been made in cash instead of by cheque. I have informed him that, in my opinion, it is better to pay small sums in cash than to compel contractors to go 20 miles to get their money.

4. If you frequently have a considerable balance in your cash chest you should have a regular relief for watchman

(True Copies)

[Signature]
Major R. E.
Offg. Superintending Engineer 2nd Circle

Copy of letter from the Executive Engineer
Sangam Project Division No. 57 dated
3rd May 1886 to the Superintending Engineer
2nd Circle.

With reference to your endorsement
No. 48 S. G. of the 19th April 1886, I
have the honor to inform you that the Tram
way plant and wagon stock were not
obtained for the Anicut specially. They
were originally obtained for general pur-
poses and have been so employed; the
charge to the final head Tools and
Plant is therefore correct as pointed
out by the Examiner P. W. Accounts.

2. The debit to general charges
consists of outlay on maintenance of tram
way and quarry general charges such
as opening and clearing quarries etc, items
properly debitable to that sub head.

3. Till of late the Tramway and
wagons were used on several works e. g.
Under Sluice, Head Sluice and Kanigiri
Canal, Temporary Buildings etc. all these
works are now completed and there remains
only the Anicut which is not completed.

4. With reference to para 6(a) of the
Deputy Examiner's report the debit at end
of March 1886, against stone manufacture
is Rs. 25,093 as against Rs. 45,783 at the
date of the Deputy Examiner's inspection.

ENCLOSURE
3 SEP 33
EXAMINER, P.W.



No 465 LG

Superintending Engineer's Office
2nd Circle Camp
25th August 1886

From

The Superintending Engineer
2nd Circle

To

The Chief Engineer
Public Works Department

Enclos 3 Sir

1 Copy of P. W. D. Letter
No 980 S.G. of 20-12-82
and En. Engineer's
Letter No 57 of 13-5-86
1 Copy of En. Engineer's
Letter No 550 of
30-3-86

1 Inspection Note

With reference to G. O. No 432 W of the
22nd February 1886 on the notes of Inspection of
the Deputy Examiner of Public Works Accounts,
of the Office of the Sangam Project Division,
I have the honor to forward herewith copies of
the Reports of the Executive Engineer on the points
noticed by the Deputy Examiner, and of my
predecessor's Letter No 980 S.G. of the 20th December
1882, and in original (to be returned) the Inspection
Notes alluded to by the Executive Engineer.

I have the honor to be
Sir

Your Most Obedt Servant
Lyons

Major R. K.

Offg. Superintending Engineer 2nd Circle

Comptroller

J.C.W. R/V 360 Enc-3
3-9-86
No. 2975 C of 1st September 1886.

J.C.

For favor of remarks.

Shw.C
30/8/86

SW



From,
The Dy. Engineer,
2nd Div.

To,
The Chief Engineer,
P. W. D.

Dated August 1886.

No. 465. S.G.

Enclosures. 3.

Largam Project Division
Office - Notes of Inspection
of the Dy. Examiner, P.W.A.
of the —. Forwards certain
correspondence in connection
with the points noticed in
the — communicated in G.O.
No. 432 W. of 22nd Feb^y 1886.

Madras 6575
7009/86

[C. No. 8.]

GOVT.
OF MADRAS.

1886.

P. W.
DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 8th September 1886.

OFFICE NOTE No. 402

To W.

Your O. N. No. 2975 C. dated 1st September 1886.

Paras 2 and 3 of Executive Engineer's explanation (Para 2 of G. O. No. 432 W. dated 22nd. February 1886 and para 4 of the notes by the Dy. Examiner). It will perhaps not be necessary in future to make large payments in cash as the Head Quarters of the Division have since been removed from Sungam to Nellore.

2. Paras 4, 5, 6 and 7 of Executive Engineer's letter. (Para 6(a) of the notes by the Dy. Examiner.) Executive Engineer should take steps to effect a final clearance.

3. Para 5 of the same G. O. The claims of the late Contractor, Donathai Maistry have since been adjusted.

C.

P.W.C. No 1009 ✓

91

Recd: 9.9.86

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 G. 6. 28718. 4. 12. 83
 No 18672. 16. 11. 83
 G. 6. 9948. 27. 4. 83
 No 3442. 20. 2. 83
 G. 6. 31348. 20. 12. 84
 " 19224. 7. 8. 84
 " 19164. 7. 8. 84
 " 7824. 10. 3. 83

G. 11. 9. 86 R 15. 9. 86



No. 2369 Wd/18 "Left to read" PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following

Letter from the Supy Engr. II Circle. A.L. C.O. 465 S.G. of 28 Aug 1886.
 Memo to the Examiners P.W.D. " C.O. 29950 of 1st Sept 1886
 office note from the Examiners P.W.D. " C.O. 402 of 8th Sept 1886.

Enclosed

The foregoing note from the Examiners P.W.D. accounts will be communicated to the Supdy. Engineer II Circle for the information and guidance of the Executive Engineer Sengam Project Division.
 It is noticed that the Executive Engineer's letter is dated 30 March 1886 and the Supdy. Engineer's covering letter 28 Aug 1886. C.O. explanation is afforded of the long delay.

78/9/86

To Supy Engr II Circle
 with inspection charges recd.
 " Examiners P.W.D. at
 X^d W. M.

10/9/86

Cur 13.9.86

10/9/86

G. 11. 9. 86 M 14. 9. 86