(1) Number of pages 68
(2) Date of repair 12/1.88
(3) Initials of the Referencer

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P. W. DEPARTMENT

G.O. No. 2721 - W
~~B.P. No.~~
Press.
Mis.

Dated 16.10.1886 ~~198~~ .

Not to be folded or roughly handled.

Archives —1 10,006-9 89

16th October 1886, No. 2721 W., Public Works. 2721

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, 13th October 1886, No. 106 W.:—

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

2. There is no improvement in the state of the office since last inspection, when it was pointed out that greater punctuality was requisite in the submission of daily and ten-day reports. Unless the initial accounts are punctually sent in and prepared with accuracy, work in the divisional office is hindered and delay is inevitable.

3. The Superintending Engineer's attention is necessary to paragraph 423 of the code in regard to the informal transfers of charge.

4. The direction in which improvement is requisite is stated in the report; and the Executive Engineer should take steps to bring about more system and regularity. There is much also for the accountant to improve in the work of the office generally.

Enclosure.

Notes of inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Buckingham Canal division, on the 28th and 29th September 1886.

In the absence, on privilege leave, of Mr. J. D. Grant, the Executive Engineer, Mr. F. J. Wilson, who is acting for him, was present at the inspection; also the accountant, C. Bhoojunga Row. On the several transfers of the executive charge of the division this official year, the procedure indicated in the code, paragraph 421, for such temporary transfer of charge has not been followed, nor are the orders under which the various transfers took place on record in the office.

2. The office was last examined by an Accounts officer in February 1886 (*vide* papers with G.O., No. 498 W., of 24th February 1886).

3. The canal is divided into sub-divisional charges as described in paragraph 2 of the last report, but the Pulicat sub-division is now under Mr. R. Enright, overseer, the Northern sub-division being under the Executive Engineer.

4. Mr. Enright has no drawing account, but an imprest of Rs. 300, the other imprest-holders being—

	RS.
In Northern sub-division—	
T. Moothoocoomaraswamy, overseer	400
D. Venkataswamy Naidu, do.	300
S. G. Kristnaswamy Iyer, do.	100
In Southern sub-division—	
P. Narayanaswamy Naidu, overseer	300

5. The balance of the Executive Engineer's drawing account on 31st August 1886 was proved correct. The cash balance on the 28th September 1886 was counted and found to agree with the cash-book. The cash-book was checked for a month's entries. The cash extracts from sub-divisions were also checked, a period for each sub-division. The imprest accounts rendered by Mr. Enright and by T. Moothoocoomaraswamy were checked in connection with the works accounts concerned.

6. The cash-book, hitherto kept by the accountant, is about to be entrusted to the head clerk so as to free the accountant for more important supervisional duty. The sub-divisional cash extracts, which come up three times a month, are generally received in reasonable time, considering that there is no canal post and that from the Northern and Iskapalle sub-divisions it takes four days, from the Pulicat sub-division two days, and from the Southern sub-division one day, by the ordinary postal system, to the Executive Engineer's office.

7. In many cases the nominal muster rolls of labor include petty supervision. All bills for maistries or the like should be separate from those of laborers, and should be rendered with the accounts to the Examiner. In Mr. Enright's sub-division, both maistries and laborers have generally been paid very late, that is to say, more than ten days after the period worked. The Executive Engineer promised to rectify this with reference to paragraph 9 of the last report.

8. The Executive Engineer's impression that no payment of petty supervision or labor should be made without his prior examination of the bill, is incorrect. Labor should be paid as soon as the period is finished on the responsibility of the imprest-holder in charge; and petty supervision should be similarly paid subject to the stipulations in code paragraphs 1090 and 409.

9. The relative proportion of the work done by different agencies is best shown by the relative amount of liability under each; at the close of August 1886 this was—

	RS.	A.	P.
Contract work	15,846	12	8
Departmental	4,115	13	5
Piecework	695	5	5
Total ...	20,657	15	6

10. The materials at site of works are said to aggregate in value Rs. 78,319 and are placed at 42 different works. These materials are stated by the Executive Engineer to be of good value generally, but the accounting of them must remain unsatisfactory till prompt ten-day reports can be obtained from works. In the generality of cases, no ten-day report of materials is now received from works, the excuse given being that when the contract certificate shows the amount of materials taken over by the contractor, nothing else is required; but it is necessary to check such entries in the contract certificate from the particulars of issues to contractor as entered in ten-day reports of such transactions. Part IV of each work abstract is not, but should be, verified periodically by the officer in charge of the work, who should acknowledge the accuracy of the account and balance.

11. What few ten-day reports of labor are received in the divisional office come very late, too late to be of any use in checking nominal rolls. This explains the delay in preparation of work abstracts and consequent delay in submission of work vouchers to the Examiner. None of the work abstracts for September were in hand at the time of inspection.

12. The post travels indirectly and slowly on this canal. The time occupied by a ten-day report in going from the work to the sub-divisional office and thence to the divisional office would be generally at least a week (see paragraph 6).

13. Moreover, it is stated by the Executive Engineer that the class of men employed on works is such that the ten-day reports compiled by them are generally found to be incorrect, and that the overseer, having perhaps several works to manage, has to take each, and the accounts of each, in turn, thus making some accounts necessarily late.

14. This, however, does not explain the fact that but very few ten-day reports ever reach the Executive Engineer's office, and that the necessary data are not therefore supplied for the compilation of the accounts (code paragraphs 325 and 400, also paragraph 7 of G.O., No. 2840 W., of 30th November 1885).

15. June's accounts of works were audited; the work vouchers taken from the Examiner's office being compared, as regards labor payments, with the nominal muster rolls in the Executive Engineer's office, the work abstracts being overhauled, and measurements checked. Owing to the smartness and marked assiduity of R. Aulesshaya, the assistant accountant, there is as much accuracy in these accounts as can be expected under the above circumstances. Most of the errors noticed are too trifling to be mentioned, but measurements should in future be cancelled in accordance with standing order No. 158 of 1880 on direction at back of form No. 19, and contractors should not be debited with amounts paid them before the payment is actually made; on the other hand, materials advanced to a contractor should be charged to his account as soon as issued to him, an acknowledgment being obtained (code paragraph 2256). Advice of transfer debit should issue to other divisions immediately after any payment on their account (code paragraph 2276).

16. The tools and plant accounts are not in order; transactions in July, August and September 1886 are not entered in the half-yearly register. The sub-divisions' half-yearly returns of tools do not in some cases work up to the division's return. There are large quantities of tools with contractors for which, it is said, there are receipts in the sub-divisional offices, and

2521/2

for which security has been duly deposited. Examiner's audit note on the balance return of tools and plant for half-year ending 30th September 1885 has been mislaid. The tools and plant of the division should have undergone count when Major Drake-Brockman gave over charge of the division, but did not.

17. The register of rented buildings has been mislaid.

18. The budget registers are in order. There is no register of liabilities.

19. Service books require looking to. The services of Mr. Lovejoy, wharf superintendent, Madras (Cochrane's) basin, have never been verified by the Examiner.

20. The particular attention of the Executive Engineer is invited to the account of receipts of cash in his division. This requires check and counter-check and demands the accountant's personal care. Such receipts are growing fast, especially wharf dues (see paragraph 11 of the last report). These should be compared thus:—

The different wharf superintendents A, B, C, D, E and F render to the Executive Engineer a monthly return, on a red form, of boats loaded (or unloaded), destination (or wherefrom), &c. They also send each a counterfoil of every receipt granted to a boat manjee for wharf dues, and their cash-books are subject to periodical audit by the nearest overseer.

A's red return of arrivals or of boats unloaded should be traced into the other returns to see that the place where each boat loaded has recovered the proper fee, and A's return of departures or of boats loaded should be (from the "destination" column) traced to the place of unloading for the same purpose, and so on, with B, C, D, E and F. This is not now done. If necessary, each wharf superintendent might keep an alternate cash-book submitting the one to the Executive Engineer for check, and working with the other. It is also essential that the counterfoil books of acknowledgment of wharf dues should bear a consecutive number on each page printed as well as one in writing.

21. Audit notes from Examiner's office lose nearly all effect unless taken up and replied to promptly. In this division there has been insufficient appreciation of this. No audit notes on the accounts since those on the supplemental accounts of March have been responded to.

22. Arrangements must need be made to send work vouchers and objectionable items statements with the accounts, and the accounts with greater punctuality. The accountant has the run of the office and should keep the Executive Engineer regularly informed of the returns which are in arrears.

23. The accountant is also, or will now (when relieved of the keeping of the cash-book) be, liberally assisted in the office.

Order—dated 16th October 1886, No. 2721 W., Public Works.

Communicated to the Superintending Engineer, II Circle, for the information and guidance of the Executive Engineer, Buckingham Canal division, whose special attention will be directed to the unsatisfactory state of the office indicated by the notes of inspection.

2. No improvement appears to have taken place since the last inspection, and the Executive Engineer should take early steps for remedying the defects pointed out.

3. These proceedings should be brought specially to the notice of the permanent Executive Engineer on his return from privilege leave.

(True Extract.)

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

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

Exd. E. Fernandez.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of (1886) Madras.

PUBLIC WORKS.

Dated October, 16th.

Recd. *Encl.*

G.O., 16th Oct. 1886, No. 2721 W.

OCTOBER.

Inspection Notes

Orders on the — on the Buckingham Canal division office, submitted by the Examiner, Public Works Accounts.

2571/7

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following papers :—

From D. C. GORDON, Esq., Examiner, Public Works Accounts, Madras, to the Secretary to Government, Public Works Department, dated 30th September 1885, No. 59 W.

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

2. It appears from this report that more attention should be given by the Executive Engineer to the primary documents upon which the accounts of his division are based, pending which the state of the office is at least unsatisfactory, and it is, as pointed out in paragraph 2 of my letter submitting the last inspection report on this division (G.O., No. 2237 W., dated 11th September 1884), quite impossible for the accountant to do his work well with imperfect data from sub-divisions.

3. It would perhaps improve the quality and punctuality of sub-divisional accounts of works if one of the clerks who efficiently assist the accountant, referred to in paragraph 33 of the report, could be deputed to instruct sub-divisional clerks.

4. A new accountant is about to join the Executive Engineer's office.

Enclosure.

Notes of inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Kurnool division, on the 7th to 11th September 1885.

Mr. A. H. Garrett, the Executive Engineer, and T. Kondayya Chetty, the accountant, were present. This office was last examined on the 20th August 1884 (see papers with G.O., No. 2237 W., of 11th September 1884).

2. The Kurnool division has, since 1st July 1885, comprised the Kurnool-Cuddapah canal, a productive public work, as well as the Kurnool provincial division. The amalgamation was ordered in G.O., No. 923 W., of 18th April 1885. The sub-divisions now are as follows :—

1. Cumbum sub-division (old Kurnool division).
2. Upper sub-division (canal).
3. Central sub-division (canal).
4. Lower sub-division (canal).

The sub-divisional officers are :—

1. Mr. Sub-Engineer J. C. Nicholson.
2. Honorary Assistant Engineer Muhammad Qasim Sahib Bahadúr.
3. Mr. J. C. Dennehy, Supervisor, 1st Grade.
4. Mr. J. H. Medlicott, Assistant Engineer.

All are drawing officers. Under No. 1 there is an imprest-holder, Overseer, 2nd Grade, T. A. Monisse, Rs. 100; under No. 2, Overseer, 2nd Grade, G. M. Subharayulu Naidu, Rs. 50; under No. 3, Overseer, 1st Grade, Panchaprakesa Aiyar, Rs. 10; also three signallers, two at 5 and one at 10; under the Assistant Engineer, Mr. Medlicott, are four imprest-holders, Supervisor, 2nd Grade, P. Krishnamachari, Rs. 100; Overseer J. Lawrence, Rs. 200; Overseer S. B. De Rebello, Rs. 100; Overseer W. Rule, Rs. 50.

3. The balance of the Executive Engineer's drawing account at the end of July was proved correct.

4. The cash-book has not been regularly audited by the accountant, and the cash abstract book has only been posted at the end of each month. The extracts of cash-books of sub-divisions have not been invariably checked by the accountant himself, nor have imprest accounts received his personal attention to the extent necessary; these very important duties have been too much left to the clerks of the Executive Engineer's office.

5. The cash-book was found in order, also sub-divisional cash extracts, and imprest accounts so far as examined (about two months). Vouchers were in order; but measurement books were not. The measurement books of the Lower sub-division were not available, but those of the Upper sub-division, sent for from the sub-divisional office, were many of them filled in in pencil only—in one or two cases the measurements were found to have been copied from estimates sanction of which was previous to the work in question. This is not as though the work were not estimated till its completion, in which case the actual measurement might be put in the estimate. From the Upper sub-divisional officer's signatures and the dates of same on various pages of the different measurement books, his rate of travelling from one spot to another far apart seemed remarkable, and could not, the Executive Engineer thought, be borne out by the journal of that sub-divisional officer.

6. The measurement books evidently require a great deal more attention from all concerned. Every measurement should be recorded in ink or indelible pencil on the day the measurement takes place. The date and the signature of the officer should be stated not only to the record as a whole but to each alteration or correction found necessary afterwards. When a measurement book is complete, or full, it should be sent to the Executive Engineer; or if it should be called for by the Executive Engineer before completion, another measurement book can be started.

When any measurement is reproduced from a measurement book into a measurement sheet for accompaniment to a bill, and in support of any payment, the brief particulars of the bill should be quoted on the page of the measurement book and the page of the measurement book as well as the date of measurement should be plainly stated on the sheet for ready reference; as soon as any payment is made for work recorded in the measurement book, it is advisable to cancel such record both there and in the measurement sheet, to prevent its being used twice, the number of the cash voucher being quoted for direct reference to the cash-book. The Executive Engineer can hardly be too particular or too frequent, in checking measurement sheets with measurement books, in the above respects.

7. The cash balance in the Executive Engineer's office is maintained at a rather high average, and should be kept as low as possible; at the close of July it was about Rs. 500.

8. Miscellaneous receipts received in the month, if not at once paid into the Treasury, should at all events be paid in before the end of the month in the manner provided in Code paragraphs 1891 to 1894. A very large balance remained unpaid in at the end of July 1885.

9. If the imprests allowed to signallers (paragraph 2 of these notes) are not to follow Code rules on the subject (Code 949) the Superintending Engineer should be asked to obtain sanction to it as a special case.

10. Loss by sale of stock (divisional stock) should not have been debited to receipts on Capital account, but if possible to the works for which the stock was intended.

11. Divisional stock is from time to time sold to private parties on the authority of a letter, No. 970, of 14th August 1884, from the Superintending Engineer giving orders to sell certain stock, and for the "sale by public auction of such other articles as are not likely to be utilised within the next twelve months."

The rules (Code 2020 *et seq.*) seem to require the sanction of the Superintending Engineer to each sale; it was for the Executive Engineer to submit a list of such articles as came under the Superintending Engineer's meaning in above letter.

12. The cash chests and offices of Upper sub-division and Cumbum sub-division have not been examined for some time. With reference to Code paragraph 331 the Executive Engineer promised an early visit to these.

13. The limit (Rs. 200) placed by the Executive Engineer on payments by cheque by sub-divisional officers seems, in the case of the Upper sub-division, to have been frequently exceeded against the Executive Engineer's wish and no objection raised in auditing accounts in the Executive Engineer's office.

14. Work vouchers as rendered to the Examiner's office were analysed, their contents being compared with the register of works, and traced back into work abstracts, vouchers being examined and the whole accounts of works for two months thoroughly tested, with the result that the following suggestions are necessary.

15. Work Abstracts—

(*a*) Should be prepared so as to invariably show in part I all the liabilities incurred for the month and work in question, for which it is necessary, as stated in last report, to insist on punctual submission of ten-day reports.

(*b*) Should invariably be posted if possible *during* the month to which they appertain, but, at all events, within the first week of the ensuing month.

(*c*) Should not be posted as regards part I from payments made, but from work done; for instance the April's work on the two slope walls, regarding which there is a case before Government, should have been shown as *April's* liabilities, in the work abstract for *April*, prepared from April's petty contract account, very soon after the close of that month, instead of which April's work was shown in May's work abstract, merely because it was paid for in May, and the work abstract was posted from the voucher of payment instead of from the petty contract account. The disposition to post work abstracts (part I) from cash payments was touched in paragraph 5 of the last inspection report, and will now no doubt be taken up by the Executive Engineer. If sub-divisions are moved to send up ten-day reports, contract certificates, &c., promptly, there will be no difficulty whatever.

16. For *repairs to boats* there is a general estimate sanctioned annually. The repairs are all done by piece-workers on estimates which include both labor and materials. The piece-worker indents on the storekeeper for his materials, which are as it were charged to him, the value being deducted from the payment to him for the completed job.

But the accounts of these jobs have gone to the bad through the abovementioned materials having been regarded as materials at site till reported by the boat superintendent as used up, and for want of such report there was Rs. 822 in the materials at site account of these jobs, albeit the jobs were all finished and of the materials none remained.

If the Executive Engineer considers it necessary, a book may be kept by the boat superintendent of materials indented for and used, the same being sent to the accountant monthly, but nothing more need be required by way of report, and the Rs. 822 should be at once charged off to the jobs in question.

17. Certain telegrams which were sent by State Railway officers "bearing," contrary to section 17 of the code for licensed telegraph offices, became chargeable in transfer to the State Railways. Rs. 30-1-0 in March and April and Rs. 23-15-0 in May 1885 became so chargeable. The first amount was transferred on 5th September 1885, the second is only now being transferred (10th September) having been overlooked by the accountant. Orders have issued prohibiting further acceptance of "bearing" messages.

18. The contractors' ledger was found very badly kept; at pages 51, 65, and 109 especially there was much erasure, correction, and careless figuring, very few of the corrections being acknowledged. In no case had a contractor admitted the accuracy of his account.

19. The stock purchases and sales account is apparently not understood by the accountant, whose treatment of stock sales in the accounts has only begun after the proceeds were received in cash, and of course long after the stock account was affected. The correct course was explained.

20. The stock accounts as kept by the storekeeper have been neglected by the accountant. Logs of timber sawn into scantlings should have been written off the account of logs and on to the account of scantlings; as it is, such wood continues in both accounts, and so the account of timber will need to be overhauled and set right. There is not much in it, but accuracy is requisite.

21. The Upper sub-division issued to works, in June 1885, 235 bags of Portland cement, and this has been omitted from the divisional register of monthly receipts and issues (form No. M 79).

22. The value of the stock is well within the sanctioned limit and there are no manufactures. Of *timber* valued at Rs. 913, twenty-four Norway pines are considered surplus; of *miscellaneous stores*, Rs. 290, there are 862 detonators for dynamite, and 166 fuze for dynamite, considered surplus; of *building materials*, Rs. 1,211, there is a large quantity of Portland cement damaged, particulars of which should be reported to the Superintending Engineer; *small stores*, Rs. 383, and *metals*, Rs. 644, will shortly be counted, it was said.

23. The famine tools of the old Kurnool division, and the Public Works Department tools of that division, are all on one list. The tools and plant accounts of the canal are in order.

24. The Executive Engineer should keep a register of deposits lodged in savings banks as prescribed in Code paragraph 2280; without it such deposits are a mystery and cannot be checked at these inspections.

25. The register of buildings might show the mileage of each building for easy reference to the map of the canal and for convenience of description.

26. In the Cumbum sub-division (old Kurnool division), there are numbers of small works regarding which no progress is reported of late months though it is known they are not completed. It may be noticed here that in G.O., No. 1819 W., of 5th August 1885, providing for the establishment of each sub-division, no provision is apparently made for the Cumbum sub-division.

27. The normal cost system of accounting for works should be adopted as far as possible.

28. Rs. 11-8-9 is due to the estate of the late Veerthampilo Naidu, lock superintendent, since February 1885. Rs. 4-10-4 is due to Saraviah, late lock superintendent (resigned), since March 1885; and Rs. 45 (travelling allowance) is due to the estate of the late D. Soondrum Pillai, maistry, since September 1884. These amounts should be cleared off the divisional accounts, the sums due to estates being paid to the District Judge or credited to Revenue pending call for them from the right parties.

29. No scale has apparently been sanctioned for the establishment of lashkars for maintaining the banks of the canal. The total year's provision for such item amounts to Rs. 14,160, and their actual cost from March to June 1885, inclusive, was Rs. 4,325.

30. The budget registers were found in fair order.

31. The register of lands awaits the result of present arrangements for demarcation of the canal lands, and transfer of lands not wanted.

32. There are several works without sanctioned estimates, *vide* objectionable items statements.

33. The accountant has been amply assisted in his work, at least two of the clerks being efficient in accounts work.

34. The office is not yet in good order.

Proceedings of the Madras Government, Public Works Department, dated 19th October 1885, No. 2431 W.

From Lieutenant-Colonel H. M. VIBART, R.E., Superintending Engineer, III Circle, to the Chief Engineer, Public Works Department, dated Bellary, 12th November 1885, No. 1715.

With reference to G.O., No. 2431 W., of 19th October 1885, I have the honor to report as follows on the Deputy Examiner's notes of inspection of the accounts of the Kurnool division.

Paragraph 2.—The cash-book was daily audited by the accountant up to 5th September, and it was not audited subsequent to his suspension on the 7th.

Paragraph 5.—Honorary Assistant Engineer Muhammad Qasim Sahib is answerable for the irregularities noticed in his measurement book, and he will be called upon for an explanation. The Executive Engineer has since directed the sub-divisional officers to see that all measurement books are carefully written up and to return completed books to the division office. He states that three books were returned by Mr. Medlicott, and in these books measurements had all been neatly entered.

Paragraphs 7 *and* 8.—The following statement will show that the Executive Engineer's cash balance was heavy only on one occasion, *i.e.*, in July, since April last, and that was due to an uncashed cheque of Rs. 450:—

	Balance at the end of month.		
	RS.	A.	P.
April 1885	260	7	2
May "	19	7	11
June "	41	9	6
July "	498	12	4
Aug. "	22	0	5
Sept. "	54	3	8

Paragraph 13.—Payments by cheque exceeding Rs. 200 were made by the Upper sub-divisional officer between 25th May and 15th June when the Executive Engineer was away from Kurnool and when he considered that there would be delay in paying contractors if the sub-divisional officer could not pay bills over Rs. 200.

Paragraph 16.—The non-adjustment of the materials at site is due to the fact of ten-day reports not having been submitted by the Upper sub-divisional officer.

Paragraph 17.—The accountant's explanation in regard to the delay in the adjustment of the second item of Rs. 23-15-9 is that the papers relating to the transaction were only given to him on the 7th September on the Executive Engineer's return to headquarters from a tour of inspection.

Paragraph 19.—The delay in adjusting the stock sales is attributed by the accountant to the omission on the part of the storekeeper to show in the returns as issues stock articles which have been sold.

2. The Executive Engineer will attend to the instructions contained in paragraphs 6, 9, 12, 24, and 25 of the notes, and he will further see that the irregularities do not occur again.

3. With regard to the Examiner's letter saying that the primary accounts should receive more attention from the Executive Engineer, I beg to submit the accompanying copy of Executive Engineer Mr. Garrett's letter on the subject. I would strongly recommend that a special accountant be deputed for three months to instruct and train the sub-divisional clerks in the system of accounts. If the same complaints are made after this, the sub-divisional clerks should be removed from their posts and discharged.

4. I quite agree with the Executive Engineer that the noticing of trifling matters by the Examiner in audit notes, &c., may be omitted under paragraph 2350 of the Code.

5. I am also of opinion that, as provided for in paragraph 395 of the Code, an additional accountant should remain in the division until the accounts are brought into good order.

Office note from the Examiner, Public Works Accounts, dated 19th Nov. 1885, No. 667.

ORDER—dated 30th November 1885, No. 2849 W., Public Works.

With his earlier letter above recorded the Examiner, Public Works Accounts, submitted notes of an inspection of the office of the Executive Engineer, Kurnool division, held in September last. As these notes disclosed considerable irregularity in the initial account system of the division, the Superintending Engineer, III Circle, was called upon for a full report on the subject.

2. In his reply, the Superintending Engineer deals with the different matters that were specially brought to notice in the notes of inspection. The non-auditing of the cash-book is reported to have been due to the temporary suspension of the accountant. This matter has no doubt since been attended to. It is noted that Honorary Assistant Engineer Muhammad Qasim Sahib has been called upon to explain the irregularities in his measurement book. The remarks made by the Deputy Examiner on this important subject should receive careful attention.

3. In regard to the matter brought to notice in paragraph 16 of the notes, the Superintending Engineer says that the non-adjustment of the materials at site was due to the fact that ten-day reports had not been submitted by the Upper sub-divisional officer. The Superintending Engineer does not state what steps he has taken for insuring the regular submission of these reports in future.

4. The several other matters noticed by the Deputy Examiner, which require remedial action, will receive the early attention of the Superintending Engineer.

5. With regard to the question of accounts, the Government regret to find that no improvement has taken place since the last inspection. Matters which were then brought to notice by the Examiner as requiring rectification do not appear to have received sufficient attention. The clerks who were taken on from the office of the Irrigation and Canal Company have now been working in the department for more than three years, and should therefore be well acquainted with the Public Works system of accounts and work.

6. With respect to the Superintending Engineer's recommendation that a special accountant be deputed to the division for three months, to afford instruction to the sub-divisional clerks, it is observed, from paragraph 5 of the Examiner's note of 19th November 1885, that two accountants are now attached to the division. It is under-

stood that one of these is the late head accountant T. Kondayya Chetty, who has been detained in the division to bring up arrears. After he has completed the work for which he has been detained, his services may, with the consent of the Examiner, Public Works Accounts, be utilised for a few months to instruct and train the sub-divisional clerks in the system of accounts. If it is found that these clerks are incapable of improvement, the Superintending Engineer should take steps to replace them by efficient men with the least possible delay.

7. It is essential that sub-divisional officers recognise their responsibility, equally with the Executive Engineer, for the proper submission of primary accounts. With imperfect data it is impossible for the accountant to get his work done properly.

8. With regard to paragraph 4 of the Superintending Engineer's letter, the Government feel confident that paragraph 2850 of the Code will not be overlooked by the Examiner.

(True Extract.)

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

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

Exd. E. Fernandez.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of (1885) Madras.

PUBLIC WORKS.

Dated November, 30th.

Recd. *Encl.*

G.O., 30th Nov. 1885. No. 2849 W.

NOVEMBER.

Inspection Notes

Orders on — of the office of the Executive Engineer, Kurnool division, submitted by the Examiner, Public Works Accounts.

2721/7

24th February 1886, No. 498 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, 20th February 1886, No. 124 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 Buckingham Canal division.

2. As regards the state of the accounts work, the office is in fair order, but more care is evidently necessary in the preparation of work abstracts and ten-day reports, and greater punctuality is requisite in the submission of daily and ten-day reports.

3. The Executive Engineer should be required to explain the transaction connected with the cheque for Rs. 200 referred to in paragraph 5. The cheque was drawn on 5th February and was uncashed at date of inspection (10th idem); it was represented to be required for a remittance to the treasury, and yet was endorsed payable to a lascar.

4. The Superintending Engineer should inquire into the delay in payments for labor employed; on an average a month seems to elapse between the dates of employment and payment—see paragraph 9.

5. The very unusual procedure mentioned in paragraph 10 is brought to notice of Government. In my opinion it is irregular and unnecessary.

6. The orders of Government are desirable on the matter noticed in paragraph 12.

7. The Superintending Engineer's notice is necessary to the several points in paragraph 13 (in connection with paragraph 9, clause (*i*). It is not clear why, in the absence of authority, cheques were made payable to, or acknowledgments accepted from, other than Messrs. Master and Company. The absence of recorded measurement sheets in the Executive Engineer's office, and the employment of establishment contrary to the conditions of Code, paragraph 1090, require attention.

Enclosure.

Notes of inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Buckingham Canal division, on the 8th, 9th and 10th February 1886.

Major Drake-Brookman, R.E., the Executive Engineer, and C. Bhoojunga Row, the accountant, were present. The office was last examined on the 26th and 30th of September 1884—see G.O., No. 2447 W., of 4th October 1884.

2. There are four sub-divisions—the "southern," under Conductor J. A. Power, Sub-Engineer, extends from the southern end of the canal to the 11th mile north of Madras; the "Pulicat," under the Executive Engineer, from the 11th mile to the 79th mile north of Madras; the "Iskapalle," under Mr. H. M. Bond, Sub-Engineer, from the 79th to the 139th mile; and the "northern," under Mr. F. J. Wilson, Assistant Engineer, from the 139th mile to the northern end of the canal at 196th mile. Each sub-divisional officer has a drawing account.

3. The head-quarters of this division were removed from Madras to Nellore by G.O., No. 2765 W., of 6th November 1884, and again from Nellore to Pulicat by G.O., No. 766 W., of 30th March 1885, at which latter date the sub-divisions were arranged according to paragraph 2.

4. There are three imprest-holders under Mr. Wilson—

	RS.
(1) Mr. J. Pereira, overseer	400
(2) D. Vencataswami Naidu	200
(3) T. Muthucumaraswami Mudaliar	300
	900

One under the Executive Engineer—

Mr. E. Enright, supervisor	300

Three under Conductor Power—

(1) P. Narainasawmy Naidu	500
(2) P. Manuvaloo Pillay	300
(3) B. Sarangapany Naidu	50
	850

5. The imprest accounts of three months and the cash-books of two months were checked. The cash balance in the Executive Engineer's office was tested, with the following result :—

	RS.	A.	P.	RS.	A.	P.
Balance as per cash-book				582	10	0
Deduct imprests				350	0	0
				232	10	0
Counted—						
Cash	32	12	0			
Cheque	200	0	0			
				232	12	0
Surplus cash ...				0	2	0

The cheque for Rs. 200 was explained to have been drawn on 5th February 1886 for payment into treasury of miscellaneous receipts. The amount had been entered in the cash-book on the credit side in the column "bank or treasury" and again on the debtor side in the "cash" column as "cash from treasury," and formed a portion of the cash balance. The irregularity of this is obvious. If the cheque had been transacted at all so as to warrant its appearance in the cash-book, it would not have been there in the cash-chest. If it had been paid into the treasury for certain miscellaneous receipts, as stated in the cash-book, it would not have been cashed, so as to appear as "cash from treasury" on the debtor side; nor should it, if intended as "miscellaneous receipts paid into treasury," have been endorsed as it was "pay to lascar Kuppusawmy," unless the accountant's explanation that *all payments into treasury of miscellaneous receipts are made by cheque so endorsed* is correct, in which case the practice is open to objection.

6. The rules for payment into treasury of miscellaneous receipts are that the Executive Engineer, unless paying in such items as they come to hand, should (Code, paragraph 1894, as modified by standing order, No. 199 of 1884) by the end of the month cover all such items by a cheque which he should make payable to himself and endorse it with the words "received payment by transfer credit to the Public Works Department." The cheque should not be entered in the Executive Engineer's cash-book till actually paid away (*vide* direction 5 at back of form M 3) but as soon as paid away, it would appear in the creditor column "bank or treasury" and the entry in the column "head in cash abstract book" would be "payment into treasury." It would not appear on the debtor side of the cash-book. In the case of this division, the nearest treasury is Ponnéri, about 12 miles off, and the cheque, after being drawn at Pulicat, was no doubt at once entered in the cash-book pending its intended despatch by Kuppusawmy lascar to the treasury.

7. The two annas surplus cash (paragraph 5) was explained by the accountant to have arisen from incomplete payment of voucher No. 11 (of February 1886) for dieting the office cat. Annas 8 for this had been entered in the cash-book as *paid*, but two annas of this remained unpaid. The reason could not be explained.

8. The usual cash balance is about Rs. 50 at Pulicat. The sub-divisional officer's cash books are received in the divisional office with fair punctuality. The cash-books are generally

neat and well kept, and appear to be checked, but the accountant should leave no doubt of his having done this himself, by initialling and dating every voucher examined.

9. Certain payments for petty supervision and for labor came under notice, viz. :—

(a) *2nd-class rest-house at Kanuparthy.*—October 1885. Carpenter, as per voucher No. 71, pay from 21st to 31st August 1885, paid on the 25th October 1885.

(b) *Flood-gate, left bank, Pálár river.*—October 1885. Temporary establishment charged to this work for September, paid on 21st October 1885.

(*N.B.*—Date of payment not stated on the voucher.)

(c) *Diversions to canal from Coromandel to Thettupet.*—September 1885. Labor from 25th to 31st July 1885, paid on 30th August 1885.

(d) *Flood-gate at Romperu.*—September 1885. Labor from 1st to 10th August 1885, paid on the 14th September 1885; stone-cutters for July 1885, paid on 13th September 1885.

(e) *Flood-gate at north bank of Gundlakamma.*—September 1885. Labor from 21st to 31st July 1885, paid on the 5th September 1885.

(f) *Constructing flood-gate on south bank of Moodigundy river.*—September 1885. Labor 11th to 20th August 1885, paid on 10th September 1885.

(g) *Constructing two outlets at 101st mile.*—September 1885. Labor 1st to 10th August, paid on 9th September 1885.

(h) *2nd-class rest-house at Kanuparthy.*—Labor employed 11th to 20th November, paid on 24th December 1885; labor on 21st to 30th November, paid for on 16th January 1886.

(i) *Constructing flood-gates-south bank of Ennore backwater.*—Contract certificate for work done up to 24th December 1884, paid on the 5th August 1885.

N.B.—In the memorandum of payments made (office copy), there are alterations increasing the original figures, initialled only by a Mr. Moscrop, said to be agent for the contractors, not by the Executive Engineer.

10. The system of obtaining acquittance from petty contractors or piece-workers in this division is perhaps open to objection. The sub-divisional officer prepares the bill for the contractor as regards *total value of work done*, and gets the contractor's stamped receipt affixed *before any payment is entered*; the bill is then sent to the Executive Engineer's office where it is checked and the particulars of payment are inserted; the check is then drawn and posted to the contractor's address under registered cover. It seems very doubtful whether the blank receipt by contractors, as above described, is a legal acquittance—it is at all events quite insufficient. The Executive Engineer stated that he has adopted this method in order to pay contractors direct, and without the aid of sub-divisional officers (memorandum of the Chief Engineer, Public Works Department, No. 461, of 7th September 1881), and at present the Assistant Engineer in charge of northern sub-division is the only sub-divisional officer who pays contractors. A proper acknowledgment by a contractor should show the sum of money in writing as well as in figures, and should, when the payee signs in the vernacular, bear in his handwriting in the vernacular the sum of money he acknowledges; moreover, payments of this kind should generally be witnessed. The acknowledgment now obtained through the post office for registered covers sent to contractors might prove insufficient in the event of legal proceedings.

11. At Pulicat, Dugarázpátnam, Mypaud, Iskapalle, Tammalapenta and Ramapatam, the loading and unloading of boats is restricted to a certain part of the canal bank, and a tax of one anna per ton on all traffic is levied under rule 17 of the canal Navigation rules, the object being to erect wharves at places where the traffic proves such as to justify the expense. The tax is collected by a clerk on Rs. 10 per month, who keeps a register. The recoveries at Pulicat in January, Rs. 58-10-0, were checked. The system in force for remitting such collections to sub-divisional officers was examined and found sufficient.

12. There is a register of contract and piecework agreements. With reference to Code, paragraphs 1605 and 1606, it is not surely within rule for an Executive Engineer to himself accept tenders for a schedule contract (form M. 174) running up to Rs. 80,000 simply because the contract is not for any specific lump sum and can be cut short at any time by the Executive Engineer: the contract for *improvements to the canal basin at Madras*, Rs. 81,243, was submitted under the above paragraphs to the Chief Engineer, Public Works Department, for approval, but the Superintending Engineer, II Circle, in his letter, No. 87 B.C., of 11th May 1885, ruled that no such approval is necessary in future.

The contract for a lump sum, form M 176, gives the Executive Engineer almost as much power to stop the contractor's work at any time—see paragraphs 14 and 20 of that form.

13. The work accounts (work vouchers) rendered to the Examiner for two months in 1885 were compared with the register of works; measurement of work done as far as recorded was examined with bills for such work, about one hundred in number; work abstracts for several

months were overhauled, and vouchers for payments scrutinised, the following points being noted :—

(1) Certain papers said to be in support of work on the Ennore diversion canal by Master and Company, contractors, show measurements, but no date of measurement or page of measurement book, or symptom of having been checked or compared with anything else, nor any date, though the figures were found to refer to March 1885.

(2) Messrs. Master and Company's work on the *flood-gate at south bank of Ennore backwater*, as also other work by that firm, appear to have been paid for to Mr. Moscrop, the agent of above firm; but though Mr. Moscrop's authority by power of attorney to so receive money and to represent Master and Company was asked for by the Executive Engineer on the 5th November 1885, and again on the 11th January 1886, it was never sent, as requested, for registration in the Executive Engineer's office. Except in the case of well known firms, it would be well in future to insist more strictly upon the production of such authority, failing which, or the firm's known signatures, the signatures of all the partners would appear necessary to the final settlement.

(3) Measurement sheets for work paid for in the northern sub-divisional office do not come up to the Executive Engineer's office: this seems to cut off the Executive Engineer from an important means of check.

(4) Standing order, No. 158 of 1885, affecting rule No. 3 at back of form M 19, is not yet adopted and should be attended to now.

(5) With reference to standing order, No. 148 of 1885, certain petty supervision has been employed contrary to the conditions Nos. 1 and 2 (Code 1090) under which establishment can be charged to works. There are 14 men so employed and their salaries aggregate Rs. 500 per month and the Superintending Engineer has been applied to to sanction the arrangement as it stands. But there is apparently nothing for it but to apply for sanctioned temporary establishment sufficient to cover all petty supervision other than allowed under above paragraph.

(6) *Constructing flood-gate, south bank of Puderu.*—September 1885. Rs. 574-15-11 is stated in the part II of work voucher to be for daily labor, but was found to be some portion of it (Rs. 87-9-1) for materials purchased.

(7) Work abstracts in many cases are not well prepared, and in most of these documents part IV has not been verified by the party responsible for the materials.

(8) Ten-day reports require much more care and punctuality, particularly as regards the northern sub-division.

Daily reports for several works had not, at the date of inspection, been received for any period of January 1886, hence the lateness of work vouchers received in the Examiner's office.

(9) There are perhaps few works for which the normal cost system of accounting could be used, but it has not yet been tried.

14. The rate-book contains rates revised up to September 1885.

15. The budget registers are in fair order.

16. In the schedule of buildings rented and available, the Executive Engineer's office, rented for Rs. 40 per month, should now appear.

17. Rs. 2-3-11 is due to M. Munusawmy, a contractor, a long time, the man being lost sight of. Efforts are being made to find him; meanwhile, the money is in the deposit account. The pass-books for all Savings Bank deposits were examined.

18. The schedule of miscellaneous advances contains nothing noteworthy.

19. The accountant is sufficiently assisted.

Order—dated 24th February 1886, No. 498 W., Public Works.

Communicated to the Superintending Engineer, II Circle, for the information of the Executive Engineer, Buckingham Canal division, and for such further action as may be necessary.

2. The Executive Engineer will explain the transaction connected with the cheque for Rs. 200 referred to in paragraphs 5 and 6 of the notes. Explanation should also be given respecting the surplus cash noticed in paragraph 7 of the notes.

3. From paragraph 9 of the notes, considerable delay appears to have occurred in sundry payments for labor. The Superintending Engineer will inquire into the matter, and take the necessary steps to insure more speedy payments.

4. The system adopted for obtaining acquittances from petty contractors or piece-workers, brought to notice in paragraph 10 of the notes, is irregular and should be discontinued. The Superintending Engineer will submit a report on the subject of paragraph 12 of the notes.

5. The Superintending Engineer's attention is specially directed to the various matters enumerated in paragraph 7 of the Examiner's letter, and he will submit the Executive Engineer's explanation of the circumstances under which payments were made to Mr. Moscrop in the absence of the necessary authority.

6. The state of the divisional accounts, as disclosed by the foregoing report, cannot be considered satisfactory. More care and punctuality are necessary in the accounts work, and room for improvement exists in other matters.

(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. P. L. Pereira.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of [1886] Madras.

PUBLIC WORKS.

Dated February, 24th.

Recd. *Encl.*

G.O., 24th Feb. 1886, No. 498 W.

FEBRUARY.

Office of the Buckingham Canal Division

Passing orders on the notes of inspection of the — by the Deputy Examiner, Public Works Accounts.

2271/C

Public Works Department.

No 2271C dated 25th June 1886.

MEMORANDUM.

Paragraph 12 of notes of inspection by the Dy Examiner of the office of the Executive Engineer Buckingham Canal Division on the 8th 9th and 10th February 1886.

There is a register of contract and piecework agreements. With reference to Code, paragraphs 1605 and 1606, it is not surely within rule for an Executive Engineer to himself accept tenders for a schedule contract (form M.174) running up to Rs 80,000 simply because the contract is not for any specific lump sum and can be cut short at any time by the Executive Engineer : the contract for improvements to the canal basin at Madras, Rs 81,243, was submitted under the above paragraphs to the Chief Engineer, Public Works Department, for approval, but the Superintending Engineer, II Circle, in his letter, No 87 BC of 11th May 1885, ruled that no such approval is necessary in future.

The contract for a lump sum, form M 176, gives the Executive Engineer almost as much power to stop the contractor's work at any time—see paragraphs 14 and 20 of that form.

Paragraph 8 of letter from the Executive Engineer Buckingham Canal Division No 206 dated 18th April 1886.

On the subject of para 12 of Deputy Examiner's Notes, I beg to state that all contracts for large works such as improvements to Madras Basin, Diversion to canal from Shadayancoopam Lock to Ennore, and other similar works, were approved of by the Chief Engineer through the medium of the Superintending Engineer 5th circle, so long as this Division was attached to that circle. Some time after it was transferred to the 2nd Circle, I had to submit an agreement executed by R Viraswamy Iyengar, for Coromandel to Tettupett Division, to the Superintending Engineer and asked him approval. In reply, Mr Rundall the then Superintending Engineer, in para 5 of his letter No 93 S C, dated 23rd March 1885, informed me that "it has been "the practice hitherto in this circle to leave to Executive "Engineers, the disposal of all schedule agreements. Code para "1599 expressly excludes these from being classed as contracts. "The mere fact that Messrs Wier's agreement was cancelled by "the Executive Engineer, and that all conditions empower the "Executive Engineer to take action, shows that it is unnecessary to submit these agreements to the Chief Engineer," Mr Rundall it subsequently appears, referred this point to the Chief Engineer for Irrigation, as he finally informed me "that "the Chief Engineer for Irrigation concurs in the opinion "expressed by me, that an agreement of this kind does not re"quire that Officer's approval". Since the receipt of this order the agreements in my Division are accepted by me and recorded in my office.

Office Note from the Chief Engineer for Irrigation No 157 dated 3rd June 1886.

Mr Rundall having in his letter No 74 S.C. dated 30th April 1885 raised the question whether paras 1607 and 1608 of the P.W.Code apply only to regular contracts or also petty contract agreements, it was decided by this office that the paras of the code mentioned above refer only to the former as the term "Contract" as defined in para 1599 of the code does not include the latter. There does not seem to be any rule at present specifying either the nature or money limit of works which may be executed by Petty contract.

271/11

The Chief Engineer is of opinion that a money limit should be fixed for works which may be carried out by petty contract.

2. As to what the limit should be, the opinions of the Chief Engineer for Irrigation and of Superintending Engineers are invited.

(By Order)

G.McW. Campbell Major R.E.
Dy Chief Engineer P.W.D.

To

The Chief Engineer for Irrign.
Suptg. Engineers.
Consg. Archt. to Govt.
Examiner P.W. Accounts.

Office of the Chief Engr
for Irrigation
Chepauk
6th May 1885

No. II / 30 BC. 25/5

Memorandum.

In returning the documents received with letter No. 74 BC dated 30th ultimo, from the Superintending Engineer, Second Circle, the undersigned has the honor to say that he agrees with the Supdg Engineer that an agreement of the nature of that under reference does not require the approval of the Chief Engineer for Irrigation.

(By order)
(Signed) A.W. Smart Capt. R.E.
Assistant Chief Engineer
for Irrigation

(True Copy)

Major R.E.
Offg. Superintending Engineer,
2nd Circle.

14 MAY 86

No. 208

Buckingham Canal Divn. Office
18th April 1886

From

227/13

The Executive Engineer,
Buckingham Canal Division

To

The Superintending Engineer,
2nd Circle.

Sir

× × ×

2 Regarding paras 5 and 6 of the Notes of the Deputy Examiner, I have the honor to explain that, at the time of payment of Salaries in every month, the Officers and Subordinates were only paid net amounts of their Salaries after deducting the rents due on Government boats, rents for occupation of buildings in the Division, and the Civil Engineers' Provident funds, &c; but on the other hand the gross amounts in accordance with Salary bills were charged in the Cash book and the differences credited to their respective heads and remitted into Treasury. This is being done in accordance with para

201 of the P.W. Code. The total amount of such receipts after the disbursements of Salaries for January 86 amounted to Rs 171 as noted below –

Rents for boats	Rs 60
Rents for Buildings	" 21
Civil Engineer's Provident Fund	" 50
Deposits	" 35
Miscellaneous	" 5
	171

3 The above amount having been credited in the Cash book for February the same had to be remitted into the Treasury and a Cheque for Rs 200 was drawn by me for the above purpose as well as to meet other Contingent Charges of the Office on the 5th February while I was in Camp, and was despatched to my Office. This Cheque was received by my Accountant at Pulicat on the evening of Saturday the 6th and immediately entered in the Cash account. 7th being Sunday the Cheque was not sent to the Treasury by the Lascar who had clear instructions to pay into the Treasury Rs 171-0-0 with reference to the remittance book and bring to the Office Rs 29-0-0. On the 8th when the Deputy Examiner inspected my accounts he found that Cheque for Rs 200 formed a portion of the Cash balance. If the Cheque had been sent to the Treasury on the 8th and Rs 171-0-0 shown as paid into the Treasury and Rs 29-0-0 added to the Cash balance, the Deputy Examiner would have had to remark that a sum of Rs 29 was found short in the cash balance as the peon who had to go to Cash the Cheque Could not possibly return from Ponnary which is 25 miles distant from Pulicat before evening. The instructions given by the Deputy Examiner regarding the method to be adopted for remittances into Treasury will be strictly attended to.

4. Regarding the Surplus two anna piece found in the Cash Chest I beg to explain that on the 6th February the Accountant of my Office paid half a rupee in 4 two anna

pieces to the peon of the Office for dieting the Office Cat and Charged the same in the accounts. On the evening of the same day the peon returned one of the two anna pieces the letters on which being somewhat defaced, and desired to give another in lieu, the Accountant put $\frac{1}{8}$th rupee returned by the peon in the Cash Chest and did not comply with his request on that date being too late. 7th being Sunday the Cash Chest was not opened, on the 8th the Surplus was found when the Deputy Examiner counted the balance and after the above circumstance was explained to that Officer by the Accountant, the peon was paid for on the same day. The Accountant was wrong in having put the money when once paid out, back into the Cash Chest.

× × ×

6. — Regarding clause (c) of Note 9 and Clauses (1) & (2) of Note 13 noticed in para 7 of the Examiner's letter I have the honor to afford the following information:—

Note 13 Clause (1). I have myself checked all the measurements of work done in the Diversion of the Canal from Shadayancoppam Lock to Ennore, and noted the fact on all bills paid for by me for that work. The measurement sheets alluded to by the Deputy Examiner are those furnished by the Contractors in accordance with para 2176 of the Code. The Contents in those sheets were checked with the levels I had taken on the work.

Note 13 Clause (2). }
Note 9 Clause (c) } No Cash or Cheque payments were ever made to Mr Moscrop as represented by the Deputy Examiner. The facts of the Case are these. I received on the 8th December/84 an attachment No 13,950 dated 1st idem from the Small Cause Court requesting me not to pay a sum of Rs 645-3-0 out of monies due and payable to Messrs Masters & Co. Subsequently when the work done by Contractors was measured at the latter part of December 1884, a sum of Rs 689-7-10 was billed for

payment to them. I had made no payments to them at the time in support of the attachment but at the end of the official year in order to show an expenditure against the allotment for the work, I debited the whole sum to the work but only issued a Cheque for Rs 43.18.0 to the Agra Bank on Contractor's account on the 31st March/85, and the balance Rs 644.14.2 was credited to deposits as security to meet the requirements of the Court and 0.10.8 out of the sum was credited to the Improvements of the Madras Basin which was a due to Government from the same Contractors on that work. When I sent the voucher for the adjustment of Rs 689.7.10 as stated above for the Contractor's signature through the Sub Divisional Officer, they declined to comply with my request as they had in the meantime appealed against and subsequently obtained orders for the Cancelment of the attachments. This order of the Court was received by me in August 1885 and I immediately refunded the deposited amount to the Contractors' Bankers (Agra Bank) whose receipt for the sum bearing Voucher No. 10 was submitted to the Examiner's Office, and the above circumstances were fully explained to that Office on the 21st November 1885.

On the payment of the deposited amount to the bank, the Sub Divisional Officer received the voucher for Rs 689.7.10 in support of the adjustment transaction signed by one Mr Moscrop who the surviving partner of Messrs Masters & Co. Mr James Meppen informed me in person was the authorized Agent of the Firm. The Power of attorney I was informed was duly drawn out. I have applied for it or a Copy thereof, but owing to the affairs of the late Firm having been the subject of Court dispute the document has not been available to be sent to me. I am satisfied however that Mr Moscrop was duly authorized, and am willing to take the responsibility of payments made to him on myself.

× × ×

8 On the subject of para 12 of Deputy Examiner's Notes, I beg to state that all Contracts for large works such as Improvements to Madras Basin, Diversion to Canal from Shadayancoppam Lock to Ennore, and other similar works, were approved of by the Chief Engineer through the medium of the Superintending Engineer 1st Circle, so long as this Division was attached to that Circle. Some time after it was transferred to the 2nd Circle, I had to submit an agreement executed by R. Viraswamy Iyengar for Coromandel to Settupett Diversion, to the Superintending Engineer and asked his approval. In reply Mr Rundall the then Superintending Engineer, in para 5 of his letter No 93 B.C. dated 23rd March 1885 informed me that "it has been the practice hitherto in this Circle "to leave to Executive Engineers the disposal "of all Schedule agreements. Code para 1579 "expressly excludes these from being classed "as Contracts. The mere fact that Messrs "Weir's agreement was cancelled by the Executive Engineer, and that all Conditions "empower the Executive Engineer to take action "shows that it is unnecessary to submit "these agreements to the Chief Engineer". Mr Rundall it subsequently appears, referred this point to the Chief Engineer for Irrigation, as he finally informed me "that the Chief "Engineer for Irrigation concurs in the opinion "expressed by me, that an agreement of this "kind does not require that Officer's approval". Since the receipt of this order the agreements in my Division are accepted by me and recorded in my Office.

× × ×

I have &c.

(Signed) R.R.E. Drake-Brockman
Major R.A.S.C.
Executive Engineer,
Buckingham Canal Division

(True Extract)

No 39. B.C.

Enclosure. one.

Forwarded to the Chief Engineer, Public Works Department, Madras with reference to G.O. No. 498 W. of 24th February 1886. Para 8 of the Executive Engineer's letter furnishes full explanation upon para 12 of the Deputy Examiner's Notes and in amplification of these the Memorandum No. $\frac{\text{II}}{30\ \text{I.C.}}$ dated 6th May 1886 from the Chief Engineer for Irrigation is herewith forwarded.

[illegible] Buchanan

Major R.E.

Offg. Superintending Engineer,

2nd Circle

Supdg. Engineer's Office,
2nd Circle, Camp Poona
6th May 1886

Rd. No. 116
14 5 86 Encl 1

No. 1788 C d/ 12th May 1886

To C/

For favor of any further remarks you may have to offer,

18/5/86
D.W.

EXAMINER
No.
14 MAY 1886
ENCLOSURES
P. W. ACCOUNTS.

S.A.N.
Miller ~~2553~~
2809 A

From,

The Supdg. Engineer,
2nd Circle

To,

The Chief Engineer,
P. W. Dept.

Dated 6th May 1886
Despd. 8th — do —

No. 1620 W. d/ 25 June 1886

No. 39 B.C.

Enclosure 1.

Buckingham Canal Dn. Office - Dy. Examiner's Observations on the accounts of the — Submitting the Executive Engineer's explanation to the —.

821/19 1886.

EXAMINER P. W. ACCOUNTS.

Madras 18 May 1886.

Office Note No. 139

To

W. Encl 2

Your Office Note NO. 1788 C.
dated 12th May 1886.

Executive Engineer's letter -

Paras 2 & 3 - The Executive Engineer had to pay into Treasury, Miscellaneous receipts aggregating Rs. 171, and he wanted cash to meet certain expenses amounting to Rs. 29. He should have drawn a cheque for Rs. 171 as laid down in Code para 1894 and Standing Order No. 199 of 1884, and a separate cheque for Rs. 29 to replenish his Cash Chest. This, besides being the correct procedure, would have obviated the risk attaching to trusting a lascar with Rs. 200 in cash, and would have saved extra entries in the Cash and Cash Abstract Books.

Para 4 - The explanation, called for by Government, may be accepted.

Para 6 - The remarks in para 13

of the report are not contradicted. The omissions should be supplied in ~~future~~ future instances. As to paras 13(2) and 9(1) it appears payments were made to the Agra Bank, while Mr Moscrop signed the Acquittances. In the absence of any authority to show that Mr Moscrop was the representative of Messrs Masters and Co., and in the absence of any document from Messrs Masters and Co. authorising money due to them to be paid to the Agra Bank, the Executive Engineer should not have made any payments on receipts or documents signed by other than Masters and Co. nor should he have issued any cheques except as payable to Messrs Masters and Co.

Para 8 – This is a matter for Government to determine, after consideration perhaps by the Chief Engineer.

JCS

C.
G. O. No 498 W. 24-2-86

W.S.
18/5

E.P.
18/5

Copy 1033

G. 2015 – 86 d. 24-6-86

P. W. Ex. 3509

(9)

Rec. 19/5

Ex. 2

Ootacamund, May 25. 1886

No. 172 D.

To
E. I.   E93

With a copy of G.O. No 498 W, d/ 24th February 1886.

In favour of opinion on the subject of para 12 of the Deputy Examiner's Notes, para 8 of the Executive Engineer's explanation, and the concluding para of C's Note.

W.
23-5-86

W.

E. I. Form No. 34-F.

KEEP-WITH.

No.   dated   188

GOVT. OF MADRAS. 292/9 1886 P. W. DEPT.

CHIEF ENGINEER FOR IRRIGATION.

~~Madras~~ Ootacamund, 3rd June 1886.

OFFICE NOTE.

No 157

Circulation Register.

To	From	Despatch Date.	Receipt Date.
W	E. I.		

Mr Rendall having in h letter No 74 R.C. d/30-4-85 raised the question whether paras 1607 & 1608 of the P. W. Code apply only to regular Contracts o also petty Contract agreements, it was decide by this office that the paras of the Code mentioned above refer only to the former as the term "Contract" as defined in para 1599 of the Code does not include the latte There does not seem to be any rule at prese specifying either the nature or money limi of works which may be executed by Pett Contract

J.S.

E.I.

[illegible] 7.8 of 25. 8. 8
[illegible]

No 2065 of 25 June 1886

To C.W.

[illegible]

For favor of remarks on the subject of E.I.'s note. The other points can be disposed of with reference to the Ex's note, but the subject referred to E.I. requires a decision by Govt as pointed out by C in the concluding para of his draft.

F.B.
8.6.6.

2773 D of 25-5-88
[illegible] 4810 of 24-5-88

27/5

Without the Contract Documents it is difficult to make out the nature of the Contract given by Major Drake Brockman, but he apparently gave one Contractor a work costing Rs 80,000 on Schedule Contract. From Code paras 1601 to 1605 it is clear that the tender should have been accepted by the Chief Engr.

The Supg Engr II Circle Mr Rundall, seems to have considered it as a petty contract under para 1599, but a work costing Rs 80,000 can hardly be given to one man on petty contract.

The C.E. in his note No. 157 of 3d June 1886 points out that there is no rule specifying either the nature or money limit of works which may be executed by Petty Contract.

This is the case and without a limit being

fixed [illegible] and
[illegible] include the amount
[illegible] of [illegible]

[illegible]

I am of opinion that there should be a money limit fixed for works which may be executed by petty contract.
As to what the limit should be, it would be well to consult the S. E.s.

W.
17.6.86

[illegible]

No. 1620 W.

292/23

Public Works Department.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Under date the 25th June 1886

Read the following

From the S. E. II Circle H.S. No. 39 BC d/ 6.5.86
Office note from the Exr " " 139 d/ 18.5.86
" " " Ch. E. for I. " " 157 d/ 3.6.86.

The office note from the Exr P. W. Acct, above recorded, will be communicated to the Supdg Engr II Circle, for information & guidance, with reference to the remarks on paragraphs 2, 3, & 6, of the Executive Engr's letter of 18th April 1886, No. 208.

The explanation written

2.

with respect to the surplus
sum of two annas found
in the Cash chest, is
accepted.

3. The question as to
the limit up to which
works may be carried
out by petty contract
will be separately considered.

22.6.86

24/6/86

2. No. [illegible] 25 June 188[illegible]

Dated
25/6/86

Here is a
"schedule
contract". May
it be approved?
Please see paper
put up.

TB
5.7.6

Yes may be
approved

5/7/86

No. 657/ 222/1

Superintending Engineer's Office,

3rd Circle

Bellary 3 July 1886.

From,

Col H. M. Vibart R.E.

SUPERINTENDING ENGINEER,

IIIrd CIRCLE.

To,

THE Chief Engineer

P. W. D.

Madras

Sir,

Enclosures.

I have the honor to report that a schedule contract has been entered into by the Executive Engineer Cuddapah Division with A. Fakeer Saib for the execution of the work "Deepening and Sectioning Venkayya Calva" and "Reconstructing its Head Sluice". The amount of the estimate is Rs 7000 of which Rs 4500 is for sectioning and repairing the channel and Rs 2500 for reconstructing the

Head Sluice.

2. The work is to be completed within 6 months from the date of order to commence work, and the contractor is liable to a fine of Rs 2 for every day's delay after that date. A per centage will be retained on the value of work done as security for the proper performance of the Contract.

I have the honor to be
Sir
Your most obedt Servant
Col. R.E.
Superintending Engineer
3rd Circle

No 2278C. 25-6-86
B No 1620W. 25-6-86
G.O. 498W. 24-2-86
No 2363C. 3-7-86

~~Approved~~

5/7/86

No 2441C of 10-7-86

Recorded –

8.7.86

Note – The report is made for information only with [illegible] 1606 – [illegible]

[illegible] 29/7

10. 6.7.86

S.M.C. No 5101

(2)

From,
The Superintending Engineer,
IIIrd Circle.

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

Dated 3rd } July 1886.
Received 5th }

Enclosures.

No 2441C of 10-7-86

No. 657

Venkayacalva
Jammalamadugu
Cuddapah Division

Reporting that a schedule contract has been entered into with A. Hakeem Saib for deepening & sectioning the and reconstructing its Head Sluice.

Ente with [illegible] ~~Dst~~

No. 770   29/7

Superintending Engineer's Office,
3RD CIRCLE
Bellary 21 ~~June~~ July 1886.

From,
Col. H. M. Vibart R.E.
THE SUPERINTENDING ENGINEER,
IIIRD CIRCLE.

To,
THE Chief Engineer
P. W. Department
Madras

SIR,

I have the honor to report that the work "Constructing Double Apothecary's Quarters at Bellary" Item No 1 in the current years Imperial Budget has been given on Schedule Contract to one Ethirajulu Naidu. –

Enclosures.

2. The amount of the sanctioned Estimate is Rs. 6,222, and as per tender the work is to cost Rs 5860. The work is to be completed before the end of January 1887 and a deduction of 5 per cent is to be made from each payment to form a guarantee fund for the fulfilment of the Contract.

I have the honor to be
Sir
Your most obedient Servant,

H. M. Vibart Col. R.E.

Superintending Engineer 3rd Circle

Com. [illegible]

No. 24416 - 10-7-86
" 23636 - 5-7-86
" 22710 - 25-6-86
No. 16208 - 25-6-86
" 21988 - 14-7-86

(3) IWC No. 5877

27/7/86

No. 2602 C. d/ 27-7-86

Recorded

23/7/86

From,
The Superintending Engineer,
IIIrd Circle.

To,
The Chief Engineer
PWD
Madras

Dated 22nd July 1886.
Received 24th

Enclosures.
No. 2602 C. d/ 27-7-86

No. 770

Double Apothecary's Quarters at Bellary

Reporting that the work constructing — has been given on contract to one Ettirajulu Naidoo

OL 9/8

27/7

[C. No. 2.]

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

22/8

No. 106 W.

From
The EXAMINER,
PUBLIC WORKS ACCOUNTS,
Madras,

To
The Secretary to Government,
Public Works Department.

Madras, 13th October 1886.

Sir,

I have the honor to forward for information and orders of Government notes by Mr Rainier, Dy. Examiner, of his inspection of the Office of the Buckingham Canal Division.

2. There is no improvement in the state of the Office since last inspection, when it was pointed out that greater punctuality was requisite in the submission of daily and ten-day reports. Unless the initial accounts are punctually sent in and, prepared with accuracy, work in the Divisional Office is hindered and delay is inevitable.

3. The Superintending Engineer's attention is necessary to para 423 of the Code in regard to the informal transfers of charge.

4. The direction in which improvement is requisite is stated in the report, and the Executive Engineer should take steps to bring about more system and regularity. There is much also for the Accountant to improve in the work of

the Office generally.

I have the honor to be,

Sir,

Your Most Obedient Servant,

Examiner P. W. Accounts.

NOTES OF INSPECTION BY H.RAINIER ESQ. DEPUTY EXAMINER P.W.ACCOUNTS MADRAS, OF THE OFFICE OF THE EXECUTIVE ENGINEER, BUCKINGHAM CANAL DIVISION, ON THE 28TH AND 29TH SEPTEMBER 1886.

IN THE ABSENCE ON PRIVILEGE LEAVE OF MR.J.D.GRANT THE EXECUTIVE ENGINEER, MR.F.J.WILSON WHO IS ACTING FOR HIM, WAS PRESENT AT THE INSPECTION ALSO THE ACCOUNTANT C.BHOOJUNGA ROW. ON THE SEVERAL TRANSFERS OF THE EXECUTIVE CHARGE OF THE DIVISION THIS OFFICIAL YEAR, THE PROCEDURE INDICATED IN THE CODE, PARA 421, FOR SUCH TEMPORARY TRANSFER OF CHARGE HAS NOT BEEN FOLLOWED, NOR ARE THE ORDERS UNDER WHICH THE VARIOUS TRANSFERS TOOK PLACE ON RECORD IN THE OFFICE.

2. THE OFFICE WAS LAST EXAMINED BY AN ACCOUNTS OFFICER IN FEBRUARY 1886 VIDE PAPERS WITH G.O. NO.498 W. OF 24TH FEBRUARY 1886.

3. THE CANAL IS DIVIDED INTO SUB-DIVISIONAL CHARGES AS DESCRIBED IN PARA 2 OF THE LAST REPORT, BUT THE PULICAT SUB-DIVISION IS NOW UNDER MR.R.ENRIGHT OVERSEER, THE NORTHERN SUB-DIVISION BEING UNDER THE EXECUTIVE ENGINEER.

4. MR.ENRIGHT HAS NO DRAWING ACCOUNT, BUT AN IMPREST OF RS.300. THE OTHER IMPREST HOLDERS BEING:-

IN NORTHERN SUB-DIVISION	
T.MOOTHOOCOOMARASAMMY, OVERSEER	RS.400
D.VENKATASAMMY NAIDU, OVERSEER	RS.300
S.G.KRISTNASAMMY IYER, OVERSEER	RS.100
IN SOUTHERN SUB-DIVISION	
P.NARAYANASAMMY NAIDU, OVERSEER	RS.300

5. THE BALANCE OF THE EXECUTIVE ENGINEER'S DRAWING

ACCOUNT OF 31ST AUGUST 1886 WAS PROVED CORRECT. THE CASH BALANCE OF THE 13TH SEPTEMBER 1886 WAS COUNTED AND FOUND TO AGREE WITH THE CASH BOOK. THE CASH BOOK WAS CHECKED FOR A MONTH'S ENTRIES. THE CASH EXTRACTS FROM SUB-DIVISIONS WERE ALSO CHECKED, A PERIOD FOR EACH SUB-DIVISION. THE IMPREST ACCOUNTS RENDERED BY MR.ENRIGHT, AND BY T.MOOTHOOCOOMARASAMY WERE CHECKED IN CONNEXION WITH THE WORKS ACCOUNTS CONCERNED.

6. THE CASH BOOK HITHERTO KEPT BY THE ACCOUNTANT IS ABOUT TO BE ENTRUSTED TO THE HEAD CLERK SO AS TO FREE THE ACCOUNTANT FOR MORE IMPORTANT SUPERVISIONAL DUTY. THE SUB-DIVISIONAL CASH EXTRACTS WHICH COME UP THREE TIMES A MONTH, ARE GENERALLY RECEIVED IN REASONABLE TIME CONSIDERING THAT THERE IS NO CANAL POST AND THAT FROM THE NORTHERN AND ISCA-PALLAY SUB-DIVISIONS IT TAKES FOUR DAYS, FROM THE PULICAT SUB-DIVISION TWO DAYS, AND FROM THE SOUTHERN SUB-DIVISION ONE DAY BY THE ORDINARY POSTAL SYSTEM, TO THE EXECUTIVE ENGINEER'S OFFICE.

7. IN MANY CASES, NOMINAL MUSTER ROLLS OF LABOR INCLUDE PETTY SUPERVISION. ALL BILLS FOR MAISTRIES OR THE LIKE SHOULD BE SEPARATE FROM THOSE OF LABORERS AND SHOULD BE RENDERED WITH THE ACCOUNTS TO THE EXAMINER. IN MR.ENRIGHT'S SUB-DIVISION BOTH MAISTRIES AND LABOURERS HAVE GENERALLY BEEN PAID VERY LATE, THAT IS TO SAY MORE THAN TEN DAYS AFTER THE PERIOD WORKED. THE EXECUTIVE ENGINEER PROMISED TO RECTIFY THIS WITH REFERENCE TO PARA 9 OF THE LAST REPORT.

8. THE EXECUTIVE ENGINEER'S IMPRESSION THAT NO PAYMENT

OF

OF PETTY SUPERVISION OR LABOR SHOULD BE MADE WITHOUT HIS PRIOR EXAMINATION OF THE BILL, IS INCORRECT. LABOR SHOULD BE PAID AS SOON AS THE PERIOD IS FINISHED ON THE RESPONSIBILITY OF THE IMPREST HOLDER IN CHARGE; AND PETTY SUPERVISION SHOULD BE SIMILARLY PAID SUBJECT TO THE STIPULATIONS IN CODE PARAS 1090 AND 499.

9. THE RELATIVE PROPORTION OF THE WORK DONE BY DIFFERENT AGENCIES IS BEST SHEWN BY THE RELATIVE AMOUNT OF LIABILITY UNDER EACH, AT THE CLOSE OF AUGUST 1886 - THIS WAS

CONTRACT WORK........................	RS.15,846-12-8
DEPARTMENTAL..........................	RS. 4,115-13-5
PIECEWORK............................	RS. 695- 5-5
TOTAL...........	RS.20,657-15-6

10. THE MATERIALS AT SITE OF WORKS ARE SAID TO AGGREGATE IN VALUE RS.78,319 AND ARE PLACED AT 42 DIFFERENT WORKS. THESE MATERIALS ARE STATED BY THE EXECUTIVE ENGINEER TO BE OF GOOD VALUE GENERALLY - BUT THE ACCOUNTING OF THEM MUST REMAIN UNSATISFACTORY TILL PROMPT TEN-DAY REPORTS CAN BE OBTAINED FROM WORKS. IN THE GENERALITY OF CASES, NO TEN-DAY REPORT OF MATERIALS IS NOW RECEIVED FROM WORKS. THE EXCUSE GIVEN BEING THAT WHEN THE CONTRACT CERTIFICATE SHEWS THE AMOUNT OF MATERIALS TAKEN OVER BY THE CONTRACTOR NOTHING ELSE IS REQUIRED.- BUT IT IS NECESSARY TO CHECK SUCH ENTRIES IN THE CONTRACT CERTIFICATE FROM THE PARTICULARS OF ISSUES TO CONTRACTOR AS ENTERED IN TEN-DAY REPORTS OF SUCH TRANSACTIONS. PART IV OF EACH WORK ABSTRACT IS NOT BUT SHOULD BE VERIFIED PERIODICALLY BY THE OFFICER IN CHARGE OF THE WORK WHO SHOULD ACKNOWLEDGE

THE ACCURACY OF THE ACCOUNT AND BALANCE.

11. THAT THE TEN-DAY REPORTS OF LABOR ARE RECEIVED IN THE DIVISIONAL OFFICE COME VERY LATE, TOO LATE TO BE OF ANY USE IN CHECKING NOMINAL ~~muster~~ ROLLS. THIS EXPLAINS THE DELAY IN PREPARATION OF WORK ABSTRACTS AND CONSEQUENT DELAY IN SUBMISSION OF WORK VOUCHERS TO THE EXAMINER. NONE OF THE WORK ABSTRACTS FOR SEPTEMBER WERE IN HAND AT THE TIME OF INSPECTION.

12. THE POST TRAVELS INDIRECTLY AND SLOWLY ON THIS CANAL - THE TIME OCCUPIED BY A TEN-DAY REPORT IN GOING FROM THE WORK TO THE SUB-DIVISIONAL OFFICE AND THENCE TO THE DIVISIONAL OFFICE WOULD BE GENERALLY AT LEAST A WEEK (SEE PARA).

13. MOREOVER IT IS STATED BY THE EXECUTIVE ENGINEER THAT THE CLASS OF MEN EMPLOYED ON WORKS IS SUCH THAT THE TEN-DAY REPORTS COMPILED BY THEM ARE GENERALLY FOUND TO BE INCORRECT, AND THAT THE OVERSEER HAVING PERHAPS SEVERAL WORKS TO MANAGE HAS TO TAKE EACH, AND THE ACCOUNTS OF EACH, IN TURN, THUS MAKING SOME ACCOUNTS NECESSARILY LATE.

14. THIS HOWEVER DOES NOT EXPLAIN THE FACT THAT BUT VERY FEW TEN-DAY REPORTS EVER REACH THE EXECUTIVE ENGINEER'S OFFICE, AND THAT THE NECESSARY DATA ARE NOT THEREFORE SUPPLIED FOR THE COMPILATION OF THE ACCOUNTS - CODE PARAS 385 AND 400 - ALSO PARA 7 OF G.O. NO.2849 W. OF 30TH NOVEMBER 1885.

15. JUNE'S ACCOUNTS OF WORKS WERE AUDITED - THE WORK VOUCHERS TAKEN FROM THE EXAMINER'S OFFICE BEING COMPARED AS

REGARDS LABOR PAYMENTS WITH THE NOMINAL MUSTER ROLLS IN THE EXECUTIVE ENGINEER'S OFFICE - THE WORK ABSTRACTS BEING OVERHAULED AND MEASUREMENTS CHECKED. OWING TO THE SMARTNESS AND MARKED ASSIDUITY OF R.AUDESA/SHAYA THE ASSISTANT ACCOUNTANT, THERE IS AS MUCH ACCURACY IN ~~the~~ these ACCOUNTS AS CAN BE EXPECTED UNDER THE ABOVE CIRCUMSTANCES. MOST OF THE ERRORS NOTICED ARE TOO TRIFLING TO BE MENTIONED, BUT MEASUREMENTS SHOULD IN FUTURE BE CANCELLED IN ACCORDANCE WITH STANDING ORDER NO. 158 of 1886 ON DIRECTION AT BACK OF FORM NO.19 - AND CONTRACTORS SHOULD NOT BE DEBITED WITH AMOUNTS PAID THEM BEFORE THE PAYMENT IS ACTUALLY MADE, ON THE OTHER HAND MATERIALS ADVANCED TO A CONTRACTOR SHOULD BE CHARGED TO HIS ACCOUNT AS SOON AS ISSUED TO HIM, AN ACKNOWLEDGMENT BEING OBTAINED, CODE PARA 2256. ADVICE OF TRANSFER DEBIT SHOULD ISSUE TO OTHER DIVISIONS IMMEDIATELY AFTER ANY PAYMENT ON THEIR ACCOUNT, CODE PARA 2276.

16. THE TOOLS AND PLANT ACCOUNTS ARE NOT IN ORDER - TRANSACTIONS IN JULY, AUGUST AND SEPTEMBER 1886, ARE NOT ENTERED IN THE HALF-YEARLY REGISTER. THE SUB-DIVISIONS' HALF-YEARLY RETURN OF TOOLS DO NOT IN SOME CASES WORK UP TO THE DIVISION'S RETURN. THERE ARE LARGE QUANTITIES OF TOOLS WITH CONTRACTORS FOR WHICH IT IS SAID THERE ARE RECEIPTS IN THE SUB-DIVISIONAL OFFICES, AND FOR WHICH SECURITY HAS BEEN DULY DEPOSITED. EXAMINER'S AUDIT NOTE ON THE BALANCE RETURN OF TOOLS AND PLANT FOR HALF-YEAR ENDING 30TH SEPTEMBER 1885 HAS BEEN MISLAID. THE TOOLS AND PLANT OF THE DIVISION SHOULD HAVE UNDERGONE COUNT WHEN MAJOR Drake ~~BROCKMAN~~ GAVE OVER CHARGE OF THE DIVISION, BUT DID NOT.

17. THE REGISTER OF RENTED BUILDINGS HAS BEEN MISLAID.

18. THE BUDGET REGISTERS ARE IN ORDER. THERE IS NO REGISTER OF LIABILITIES.

19. SERVICE BOOKS REQUIRE LOOKING TO. THE SERVICES OF MR. LOVEJOY, WHARF SUPERINTENDENT, MADRAS (COCHRANE'S) BASIN, HAVE NEVER BEEN VERIFIED BY THE EXAMINER.

20. THE PARTICULAR ATTENTION OF THE EXECUTIVE ENGINEER IS INVITED TO THE ACCOUNT OF RECEIPTS OF CASH IN HIS DIVISION. THIS REQUIRES CHECK AND COUNTERCHECK AND DEMANDS THE ACCOUNTANT'S PERSONAL CARE. SUCH RECEIPTS ARE GROWING FAST, ESPECIALLY WHARF DUES (SEE PARA 11 OF THE LAST REPORT). THESE SHOULD BE COMPARED THUS :-

THE DIFFERENT WHARF SUPERINTENDENTS A, B, C, D, E AND F RENDER TO THE EXECUTIVE ENGINEER A MONTHLY RETURN ON A RED FORM, OF BOATS LOADED (OR UNLOADED) DESTINATION (OR WHERE FROM) ETC. THEY ALSO SEND EACH A COUNTERFOIL OF EVERY RECEIPT GRANTED TO A BOAT MANJEE FOR WHARF DUES, AND THEIR CASH BOOKS ARE SUBJECT TO PERIODICAL AUDIT BY THE NEAREST OVERSEER.

A'S RED RETURN OF ARRIVALS OR OF BOATS UNLOADED SHOULD BE TRACED INTO THE OTHER RETURNS TO SEE THAT THE PLACE WHERE EACH BOAT LOADED HAS RECOVERED THE PROPER FEE, AND A'S RETURN OF DEPARTURES OR OF BOATS LOADED SHOULD BE (FROM THE 'DESTINATION' COLUMN) TRACED TO THE PLACE OF UNLOADING FOR THE SAME PURPOSE AND SO ON, WITH B, C, D, E AND F. THIS IS NOT NOW DONE. IF NECESSARY, EACH WHARF SUPERINTENDENT MIGHT KEEP AN ALTERNATE CASH BOOK SUBMITTING THE ONE TO THE EXECUTIVE ENGINEER FOR CHECK, AND WORKING WITH THE OTHER. IT IS ALSO

ESSENTIAL THAT THE COUNTERFOIL BOOKS OF ACKNOWLEDGMENT OF WHARF DUES SHOULD BEAR A CONSECUTIVE NUMBER ON EACH PAGE PRINTED AS WELL AS one IN WRITING.

21. AUDIT NOTES FROM EXAMINER'S OFFICE LOSE NEARLY ALL EFFECT UNLESS TAKEN UP AND REPLIED TO PROMPTLY. IN THIS DIVISION THERE HAS BEEN INSUFFICIENT APPRECIATION OF THIS. NO AUDIT NOTES ON THE ACCOUNTS SINCE THOSE ON THE SUPPLEMENTAL ACCOUNTS OF MARCH HAVE BEEN RESPONDED TO.

22. ARRANGEMENTS MUST NEED BE MADE TO SEND WORK VOUCHERS AND OBJECTIONABLE ITEMS STATEMENTS WITH THE ACCOUNTS AND THE ACCOUNTS WITH GREATER PUNCTUALITY. THE ACCOUNTANT HAS THE RUN OF THE OFFICE AND SHOULD KEEP THE EXECUTIVE ENGINEER REGULARLY INFORMED OF THE RETURNS WHICH ARE IN ARREARS.

23. THE ACCOUNTANT IS ALSO, OR WILL NOW (WHEN RELIEVED OF THE KEEPING OF THE CASH BOOK) BE LIBERALLY ASSISTED IN THE OFFICE.

(Signed) H. Rainier

NELLORE }
3RD OCTOBER 1886. }

DY. EXAMINER P.W. ACCOUNTS,
MADRAS.

(True Copy)

W. Gaynor
Hony. Asst. Examiner P.W. Accounts.

2602 C 27.7.86.
2641 C 10.7.86.
2363 C 3.7.86
2271 C. 25.6.86
1620 〃 25.6.86
498 〃 24.2.86
2849 〃 30.11.85

P.W.C. No 8703

1. Communicated to the Supdg Engineer, II Circle, for the information and guidance of the Executive Engineer Buckingham Canal Division whose special attention will be directed to the unsatisfactory state of the office indicated by the notes of inspection.

2. No improvement appears to have taken place since the last inspection, and the Executive Engineer should take early steps for remedying the defects pointed out.

3. These proceedings should be brought specially to the notice of the permanent Executive Engineer on his return from privilege leave.

Supdg Engr II Circle

Chf Engr for Irrign

16/10/86

From,

The Examiner P. W. Accounts

Madras.

To,

The Secretary to Government

Madras. P. W. D.

No. 106 W

Dated 13th October 1886.

Recd.

Enclo. I.

Inspection of the Office of the Buckingham Canal Division by Mr Rainzer Dy. Examiner. Forwards with remarks--------

8006

Govt. of [illegible] Madras.

PUBLIC WORKS.

[illegible]

16 Oct. 18 No. 2721

Inspection notes

Orders passed —
on the Buckingham
Canal Division office
Submitted by the
Executive Engr

60