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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W DEPARTMENT

G.O. No. / B.P. No.	2986 W	Press. / Mis.
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Archives —1 10,006–9 80

1/2986

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from D. C. GORDON, Esq., Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 11th November 1886, No. 127 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 Negapatam division.

2. In the last report on this office (G.O., No. 2997 W., dated 14th December 1885) it was brought to notice that vouchers did not usually accompany the sub-divisional cash-books; that the register of works was not posted from work abstracts (when such abstracts were necessary); that the accounts of materials at site of works were not in a satisfactory state, that no ten-day reports were received. It is most unsatisfactory to find the present report going over the same ground again, proving that no attention has been paid to the several matters previously noticed.

3. The Executive Engineer should endeavour to estimate his requirements of funds more correctly; he can always apply for supplemental funds if works progress more quickly than foreseen.

4. The accountant must give more attention to the contractors' ledger, so that it may be, as intended, a personal account showing clearly and punctually the position of the contractors concerned. His study of the rules and forms of accounts for the uses and objects and manner of compilation of work abstracts is very necessary. The Executive Engineer should recognise the fact that work accounts should show the work done and measured and labor employed, quite regardless of whether the work or labor has or has not been paid for, and it is further requisite that he require outlay to be returned to the divisional office properly allocated to sub-heads of works, for from the report it would seem that there is slackness in this respect, and that even measurement books are not in proper order. The delay in payments for work was brought to the Superintending Engineer's notice in the last report.

5. There is much for the Executive Engineer to see to and remedy in the accounts work, and it is hoped that some attention will now be given to points noted in the report.

ENCLOSURE.

MEMORANDUM of inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Negapatam division, on 25th and 27th October 1886.

Mr. C. H. Wilks, the Executive Engineer, and V. Ramachandra Row, the accountant, were present. The office was last visited by an Accounts officer in December 1885 (see papers with G.O., No. 2997 W., of 14th December 1885).

2. The Mannárgudi sub-division is now under Mr. John Inglis, Assistant Engineer; otherwise the arrangements last reported are in force. The balance of the Executive Engineer's drawing account on 1st October 1886 was proved correct. The sub-divisional cash-books, which came up twice a-month, were examined, each for two periods. They generally reach the Executive Engineer's office at least a week late (the Tiruturaipúndi sub-division cash account for the first half of October has just reached, 25th) and unaccompanied by vouchers, which follow sometimes long afterwards. The imprest-holders are—

(*a*) Conductor Littlewood, Sub-Engineer, Rs. 250; frequently recouped.

(*b*) Mr. J. W. Walsh, Rs. 20; frequently recouped.
(*c*) Mr. D. Muthirulappa Pillay, Overseer, Rs. 100; frequently recouped.

There is no limit to the payments by sub-divisional officers who pay all sorts of contractors to any amount. The cavalgars employed to watch the banks of canals or rivers are each named one by one in the cash-book or imprest account when paid; this may be discontinued, a nominal muster roll being used for each lot of men and the payment being entered as in the case of daily labor. Their work is that of labor as distinguished from petty supervision of works and then vouchers need not come up to the Examiner.

3. The Executive Engineer's cash-book was checked for two months and found in order, except that vouchers for October and some for previous dates had no initial or signature of the Executive Engineer upon them, in token of his having passed the payment.

4. The balance in the treasury at the close of a month has been very much larger than seems to have been warranted by the monthly outlay, thus:—

	Outlay.	Treasury balance at close.
	RS.	RS.
April 1886	6,457	15,241
May "	10,576	17,165
June "	9,880	7,286
July "	12,949	7,237
Aug. "	9,626	10,111
Sept. "	13,663	14,486

The idea is to so regulate the supply of funds from the Financial Department as to be sure of having only the necessary funds for the distinctly foreseen requirements of the month, *plus* a small balance not exceeding a week's ordinary expenditure. To send up vague exorbitant applications for credit month after month is to lock up Government money. The explanation given in this division is the same as at Tanjore, namely, that the progress of works every month has always disappointed expectation owing to continued bad weather.

5. The number of contractors and petty contractors employed in this division average about 31 per month; work accounts for June and July 1886 were examined throughout in detail, besides several accounts of works in other months. The following few notes are offered:—

(1) The contractors' ledger is in need of reform and should be looked upon as an essential means of information and not as a useless array of blotted figures kept only to satisfy regulations. The account of each contractor must be posted immediately such account is affected by any transaction whatever; the dates of postings should be given, and the entries should be clear enough and the account itself neat enough for ready comprehension by any contractor calling to see how he stands. Contractors should be invited so as to call and to sign their accounts as frequently as possible; to pay more attention to this and other business forms with contractors might lessen the sometimes apparent tendency to long outstanding balances and to legal proceedings.

(2) The practice noticed in the report on Tanjore office (paragraph 13) of deducting something "pending personal inspection" when paying contractors on final measurements has existed here also. The items now (1st October) so outstanding since March 1886 are due as follows:—

			RS.
Headquarters sub-division	4	contractors	223
Mannárgudi	" 34	"	359
Tiruturaipúndi	" 11	"	230

and there is the same difficulty about the definition of a contractor as regards paragraph 1629 of the code when, as is customary here, conditions are added to a piece-work agreement stipulating time and quantity.

(3) For many works the accounts of materials at site are really no accounts at all; for instance, in the case of *emergent repairs to Vettár left bank*, entries of materials produced as seen from the contractors or other bills are entered in the "receipts" column of part IV, but did not correspond when compared, and simultaneously in the "issues" column. There are no ten-day reports and again, *Improvements to the Harichandranadi-Biringimulai dam* in the register of works under materials at site there is Rs. 76-12- entered as increase during July 1886, but there is no account in part IV of the work abstract corresponding with this, nor in part I. It would be much better to draw all contractors bills where materials as well as labor are concerned in form M. 14, inserting another sub-head "Materials at site," payments upon which sub-head would be made just as in the case of any other, measurements being attached. The materials at site of the works in this division should be brought under occasional verification and in all cases where the materials are the property of Government, ten-day reports should be insisted on when there are any transactions. These are said to be materials at site of 34 works, aggregating in value Rs. 2,521, chiefly blocks of concrete.

(4) Part I of the work abstracts has been posted by the accountant as though he did not understand the form; there is generally one horizontal line of entries only. The only sub-head

2/2986

"column entry being total value of work done," even when the work account is kept by sub-heads. For instance, in the *clearing the bed of North Rajen Voikal* in August work abstract, part I, the following are entered all in one line as above:—

Coolies for July.
Maistry for August paid in August.
Earthwork and other work by a contractor measured on 3rd July 1886.

Moreover, the above entries do not correspond with those in the register of works, there being a difference of Rs. 757-12-2, adjusted in another month. July's work abstract of the above work could not be produced, but there are transactions in the register of works for July. The entry of Rs. 101-7-8 in part I of July's work abstract of the *Harichandranadi-Biringimulai dam*, under *labor*, comprises the pay of a maistry and three watchmen for April, May and June 1886, paid in July 1886. These are all entered in the register of works under "Petty supervision." Rs. 3 for cooly hire charged in the work abstract to "Contingencies" is charged in the register of work to another sub-head, "Trainage," &c. So, in the accounts of the *Vedarniem canal*, the work abstract for July 1886 shows, in part I, watchmen of July as labor, but the register of work shows the same as "Petty supervision."

The register of work is probably not posted from work abstract—as it would be very difficult in the present state of the latter documents, which is such as to make them utterly useless, and the labor of their preparation a silly farce. They must now be prepared properly, the entries in part I being not from mere *payments* but from liabilities incurred, quite regardless of payments; if liabilities are not now elicited, they should be—in the case of contract work by getting monthly measurements, in the case of labor by getting ten-day reports. Moreover, the entries must be allocated under sub-heads of the estimate including materials put into the work during the month. The accountant should study the form and the code paragraphs in connection. If the work abstract is not properly prepared, nothing could be more useless than its preparation.

(5) Measurement sheets are generally in order but measurement books are not. It is strange how seldom measurement books bear any signature or name of the measuring officer—they are generally kept as though the measurement sheet had been the original record and the book merely a copy, though the reverse is said to be, and, of course, should be the case.

(6) Payments should be made as soon as possible after the work is done. For labor employed on the *Improvements to the Harichandranadi-Biringimulai dam* there is no vouchers at all, and chainmen employed in February and March 1886 on the *annual repairs to both banks of the Cuduvyar river* were not paid until June 1886. A final payment to a contractor on the *Vedarniem canal* on the 3rd July 1886 was for work last measured personally by the Executive Engineer on the 31st March 1886.

6. The register of buildings does not include the St. Joseph's College purchased in August 1886.

7. There is no service book of Mr. Small, overseer, who arrived in the division two months ago.

8. The rate-book is now corrected.

9. Everything not noticed may be regarded as in order, and the accountant is sufficiently assisted.

ORDER—dated 12th November 1886, No. 2986 W., Public Works.

Communicated to the Superintending Engineer, VI Circle, for the information and guidance of the Executive Engineer, Negapatam division, whose special attention will be directed to the matters brought to notice by the Examiner, in view to the necessary remedial action being taken without further delay.

2. The Executive Engineer will direct the accountant in accordance with paragraph 4 of the Examiner's letter, and he will note the remarks in paragraphs 4 and 5 for his guidance.

3. It is unsatisfactory that matters brought to notice in the last report should again call for unfavorable remarks by the inspecting officer.

(True Extract.)

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

To the Superintending Engineer, VI Circle.
" Examiner, Public Works Accounts.
Exd. P. L. Pereira.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1886} Madras.

PUBLIC WORKS.

Dated November, 12th.

Read. E

G.O., 12th Nov. 1886, No. 2986 W

NOVEMBER.

Inspection Notes

Orders on the — on the Negapatam d
sion office, submitted by the Examin
Public Works Accounts.

3/2886

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General Account.

READ—the following letter from D. C. GORDON, Esq., Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 11th December 1885, No. 89 W. :—

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

Paragraph 3.—The Executive Engineer's attention is necessary to code paragraphs 1887 and 1889, and it would be perhaps advisable that cheques should be drawn out by the Executive Engineer himself.

Paragraph 5.—Since no payment should be made without a voucher bearing the officer's authority for payment, there appears to be no reason why the necessary documents should not accompany the sub-divisional cash-books. Possibly the reason assigned may be that many of the documents are compiled into work abstracts, &c., and are kept till the compilations are to be prepared, but such compilations could be commenced earlier promoting the punctual submission of accounts. The Superintending Engineer's consideration is invited to the practicability of reducing imprests; and his notice is necessary in regard to the apparent delay in the payment of labor mentioned at close of paragraph 5, also in paragraph 8.

Paragraph 6.—It would be advantageous to use the ordinary acquittance roll form for the wages of persons employed continuously under the conditions of code paragraph 1090 (standing order No. 146 of 1885). The attention of the Executive Engineer and of the Superintending Engineer should be requested to those conditions.

Paragraph 8.—Work abstracts should be kept; it is easy to bring together the various charges to a work in the prescribed form, and far more correct, than to do this in rough books or on scraps of paper. The incorrectness of the existing practice is evident from the fact that the work voucher and the record in the register of works do not agree, as they should do.

Paragraph 9.—The matters referred to in paragraph 9 require Superintending Engineer's notice.

Paragraph 15.—The Executive Engineer should refer the case of the telegraph master's occupation, rent free, to the Superintending Engineer.

Paragraph 16.—The Executive Engineer should, as soon as possible, have the service books properly completed and re-attested where necessary.

2. The state of the office is satisfactory.

ENCLOSURE.

NOTES of inspection by F. G. HEAVEN, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Negapatam division, on the 3rd, 4th and 5th December 1885.

C. H. Wilks, Esq., Executive Engineer, and V. Ramachandra Rao, accountant, were present: the last inspection of this office by an Accounts officer was on the 21st October 1884, *vide* G.O., No. 2724 W., dated 4th November 1884.

2. The sub-divisions are—

(1) *Head-quarters.*—Under the Executive Engineer, who draws on Negapatam, Mannárgudi, Patukóta and Tiruturaipúndi sub-treasuries of Tanjore district.

(2) *Mannárgudi.*—Under A. M. Foord, Esq., Assistant Engineer, who draws on Mannárgudi and Patukóta sub-treasuries.

(3) *Tiruturaipúndi.*—Under M. R. Ry. Gopalkrishna Aiyar Avargal, Assistant Engineer, who draws on the sub-treasury of the same name.

Imprests are held by—

			Rs.
Head-quarters sub-division	:	Conductor C. J. Littlewood, Sub-Engineer.	100
Mannárgudi	"	Mr. S. Trutwein, Supervisor	100
		T. Vaithilingam Pillai, Supervisor ...	50
Tiruturaipúndi	"	D. Muttirulappa Pillai, Overseer	50
		A. D. Joseph Pillai, Supervisor	50
		C. Vettivelu Pillai, Supervisor	50

3. The balance of drawing account at the end of November was checked and found correct: cheque books are usually, but not always, in Executive Engineer's personal custody: cheques are generally written by the accountant and counterfoils are not always written up at the same time: this should be done or the account at any one sub-treasury may be overdrawn, as has once happened.

4. The divisional cash-book is usually kept by the head clerk, who keeps the key of the cash chest: at present he is on leave, so the work devolves on the accountant. There were one or two erasures in 'book numbers' of cheques when the book was kept by the head clerk, but generally it is neat. And the audit of vouchers appears efficient: the Executive Engineer initials every page. A voucher for house rent paid to a Sergeant Instructor, South Indian Railway Volunteers, in November was not forthcoming, payment having been made to the commanding officer: other vouchers were readily produced; they should, however, bear the 'voucher number' conspicuously marked in red ink.

A payment of one anna for a receipt stamp was noticed; a disbursement of salary to a maistry in two amounts of Rs. 20 and under was made by this department and refunded by the Collector who demanded a stamped receipt from Executive Engineer.

5. Copies of sub-divisional cash-books are received bi-monthly, generally within a day or two; but vouchers do not usually accompany them: this should be insisted on as far as possible. The note of actual count prescribed in code paragraph 1926 does not appear in the copies sent.

The Mannárgudi sub-divisional cash-book is neat and well kept: a note was not made when Mr. Trutwein's imprest was recovered in August: the imprest of Vaithilingam Pillai was recouped only on 8th April, 31st August, and 16th November, so it appears to be too large.

The Tiruturaipúndi sub-divisional cash-book is not so neat, but is better for October and November when the sub-divisional clerk was on leave and the accountant's assistant acting for him: an erasure was noticed in total expenditure treasury column for first half August, and there are several uninitialled corrections in carried over totals.

A muster-roll for annual maintenance of Harichandranadi from 1st December 1884 to 31st May 1885 was paid only on 2nd August 1885. An 'office cavalgar' is charged to 'maintenance of nattu voikal'.

6. Imprest accounts are in order; except that abstracts by heads of service only, not by works (code paragraph 2186) are entered in the cash-books: the manner of recoupment is always shown: it was noticed that most of the payments are not strictly speaking for daily labor, but for maistries and cavalgars, who though shown on muster-roll forms are employed and paid by the month: their pay is often allowed to fall into arrears. And it would be better in every way if pay bills were submitted monthly for Executive Engineer's sanction, and cheques drawn for the amounts, vouchers on acquittance roll form being taken for the payments: the necessity for imprests would then be almost done away with.

7. Cash abstract books are posted by the accountant himself, from the divisional cash-book every day or two; and from the sub-divisional cash-book a day or two after receipt, the delay being on account of non-receipt of vouchers with cash-books.

The abstract books are very neat, as is the adjustment book.

8. The work accounts for August 1885 were examined in detail: all charges were found properly vouched for, except that payments to maistries employed by the month on salaries of over Rs. 20 should be made on stamped acquittance rolls, not on muster-roll forms. Work abstracts are not kept for works carried out by petty contract, although departmental supervision is employed: the procedure is that the accountant either posts the work register himself from the vouchers, or compiles an office copy of a work voucher, from which a clerk posts the work register. This is clearly against code paragraph 2110, which requires work abstracts to be maintained unless the work register can be posted directly from the contract accounts.

The work vouchers do not in all cases agree exactly with the work register, of which they should of course be an exact copy: for instance in the case of 'pamanyam closing breaches' the register of work shows sub-heads under Rs. 200, petty supervision and contingencies lumped together, whereas the work voucher shows them separately; and the quantities of earthwork executed in July and August are not entered in the register of works.

There was in August only one 'Major Work' in progress. The appropriation for it was not entered in the work register as it should be.

Measurement sheets were forthcoming to support all petty contract accounts: in some cases the intervals between measurements and payments were rather long, one so long as 28th May to 30th August. Measurements should always be brought into the accounts of the month in which they are made, the cost being shown as arrears due when not paid.

Measurement books for 1884-85 are filed in the divisional office; but none for the current year. There are notes of 'billed such a date,' but it would be better if measurements when billed were run through with red lines, which would catch the eye at once. Measurement books have occasionally been called for to check measurements which appeared doubtful.

Velúr tank improvements.—The pay of the two maistries for 16th to 30th April 1885 was paid on 1st August 1885 and distributed over this and two other works: this is now prohibited by code paragraph 1090 (standing order No. 146 of 1885).

Vellayar Chandranadi syphon, estimate Rs. 462.—Expenditure on this work was incurred in April and August, and a recovery effected in October, but it was not entered in the register of works.

Nelayur tank repairs.—Measurements made by the subordinate in charge on 28th July and 4th August were not submitted to the sub-divisional officer till 24th August.

Vannar annual Repairs.—Maistries and cavalgars for May were paid on the 3rd and 6th August.

9. Materials at site accounts are not quite satisfactory (see paragraphs 4 and 5 of last report): no ten-day reports are received, so the accountant has to depend on casual information obtained from letters or from remarks on measurement sheets. In some cases payments for materials were made in March 1885, and no information regarding them has since been received in the divisional office.

Some palmyra rafters bought for 'Vettal embankment repairs' were debited to 'Negapatam taluk cutcherry,' as the estimate for the former work was not sanctioned by the Superintending Engineer; this was wrong in principle (code paragraph 1938); it is however being adjusted.

10 There is nothing to call for remark in the suspense accounts: the stock at the end of September consisted only of $11\frac{2}{4}$ bags of portland cement, which was counted by sub-divisional officer.

11. *Tools and Plant accounts.*—Superintending Engineer's orders have been obtained regarding the sale of unserviceable articles. Some concrete boxes purchased in April were omitted from the last half yearly return. An estimate for enamelled iron gauges, supplied by the Public Works stores, has been sanctioned by Government* under tools and plant, but as the gauges will be fixed to and become parts of the works of the division, it appears unnecessary that they should be borne on the tools and plant return: the estimate should fall rather under 'extensions and improvements.'

* G.O. No. 860 I., dated 8th October 1885.

12. Transfer transactions are as a rule promptly advised and acknowledged.

13. Audit notes are properly dealt with, and corrections advised carried through office copies.

14. Budget registers are maintained, but are not very neat: and the appropriation for a Major Irrigation Work (Velúr tank improvements) is not shown distinctly: a mistake pointed out in the discrepancy note on Form M. 78 for 10th November 1885 (received 30th November 1885) will now be corrected.

15. Registers of buildings, churches and padugai lands are maintained; but the latter does not show the revenue recoverable, which is mostly from casual sales of wood, dead trees, &c: there are no leases

The authority by which the telegraph master at Negapatam occupies quarters in the Telegraph office, rent free, could not be produced.

16. Service books in many cases require re-attesting and generally completing with signatures by the head of the office in each case.

17. A contractors' ledger is kept, but only one work has been done by contract during the current year, all the rest being petty contracts: there are a good many outstanding balances in the petty contract accounts, especially of Tiruturaipúndi sub-division; the Executive Engineer explains that the men will not come for payment when called upon to do so.

18. The divisional rate book is dated March 1884, and should be corrected up to date.

19. The service code is up to date, but a note should be made inside the cover of the last standing order posted.

20. The accountant appears efficient and hardworking and does a good proportion of the work himself.

ORDER—dated 14th December 1885, No. 2997 W., Public Works.

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

2. The Superintending Engineer's attention is directed to the remarks made by the Examiner in his letter recorded above, in view to the necessary action being taken in regard to the various matters reported on.

(True Extract.)

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

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

Exd. L. D'Netto.
Spare Copies

5/2986

GENERAL.
ACCOUNT.

Govt. of {1885} Madras.

PUBLIC WORKS.

Dated December, 14th,

Read. *Encl.*

G.O., 14th Dec. 1885, No. 2997 W.

DECEMBER.

2987 W

Notes of Inspection

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

6/886

Memo of Inspection by H. Rainier Esq. Dy. Examiner P. W. Accounts Madras, of the Office of the Executive Engineer Negapatam Division on 25th. and 27th. October 1886.

Mr C. H. Wilks, the Executive Engineer, and V. Ramachandra Row, the Accountant, were present. The Office was last visited by an Accounts Officer in December 1885, see papers with G. O. No. 2997 W. of 14th. December 1885.

2. The Manargudi Sub Division is now under Mr. John Inglis Asstt. Engineer - otherwise the arrangements last reported are in force. The balance of the Executive Engineer's drawing account on 1st. October 1886 was proved correct. The Sub Divisional Cash books which came up twice a month were examined, each for two periods. They generally reach the Executive Engineer's Office at least a week late (the Teruturaipundi Sub Divisional Cash account for the first half of October has just reached (25))and unaccompanied by vouchers, which follow sometimes long afterwards. The Imprest holders are

(a) Conductor Littlewood Sub Engineer Rs. 250 frequently recouped.

(b) Mr J. W. Walsh Rs. 20 ——— do ———

(c) Mr D. Muthirulappa Pillay Overseer Rs. 100 —— do ——

There is no limit to the payments by Sub Divisional Officers who pay all sorts of contractors to any amount. The cavalgars employed to watch the banks of canals or rivers are each named one by one in the Cash book or Imprest Account when paid - this may be discontinued, a nominal muster roll being used for each lot of men and the payment being entered as in the case of daily labor. Their work is that of labor as

distinguished from petty supervision of works and then vouchers need not come up to the Examiner.

3. The Executive Engineer's Cash Book was checked for two months and found in order, except that vouchers for October and some for previous dates had no initial or signature of the Executive Engineer upon them, in token of his having passed the payment.

4. The balance in the Treasury at the close of a month has been very much larger than seems to have been warranted by the monthly outlay, thus :-

Month. 1886.	Outlay	Treasury balance at close.
April	6,457	I5,24I
May	I0,576	I7,I65
June.	9,880	7,286
July	I2,049	7,237
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The idea is to so regulate the supply of funds from the Financial Department as to be sure of having only the necessary funds for t distinctly foreseen requirements of the month, plus a small balance not exceeding a weeks ordinary expenditure. To send up vague exorbitant applications for credit month after month is to lock up Government money. The explanation given in this Division is the same as at Tanjore namely the progress of works every month has always disappointed expectation owing to continued bad weather.

5. The number of contractors and petty contractors employed in this Division average about 3I per month; Work accounts for June and July I886 were examined throughout in detail, besides several accounts of works in other months.

The following few notes are offered:-

I. The Contractors Ledger is in need of reform and should be looked upon as an essential means of information and not as a useless array of blotted figures kept only to satisfy regulations. The account of each contractor must be posted immediately such account is affected by any transaction whatever; the dates of postings should be given, and the entries should be clear enough and the account itself neat enough for ready comprehension by any contractor calling to see how he stands. Contractors should be invited so as to call, and to sign their accounts as frequently as possible to pay more attention to this and other business forms with contractors might lessen the sometimes apparent tendency to long outstanding balances and to legal proceedings.

II. The practice noticed in the report on Tanjore Office (para 73) of deducting something "pending personal inspection" when paying contractors on final measurements has existed here also. The item now (October Ist) so outstanding since March I886, are due as follows:-

Head Quarters Sub Division	4	Contractors	Rs. 223
Manargudi	,,	34 ,,	Rs. 359
Tiruturapundi	,,	II ,,	Rs. 230

and there is the same difficulty about the definition of a contractor as regards para I629 of the Code when as is customary here conditions are added to a piece work agreement stipulating time and quantity.

III. For many works the accounts of materials at site are really no accounts at all - for instance in the case of Emergent repairs to Vettaur left bank - Entries of materials produced as seen from the contractors and other bills are

entered in the "Receipts" column of Part IV. but did not correspond when compared and simultaneously in the "Issues" column- There are no ten-day reports and again, Improvements to the Harichendra Nadi Biringimulai Dam - in the Register of Works under materials at site there is Rs. 76-12-6 entered as increase during July 1886, but there is no account in Part IV. of the Work Abstract corresponding with this, nor in Part I. It would be much better to draw all contractors bills where materials as well as labor are concerned in form M. 14, inserting another sub head "Materials at site". Payments upon which sub head would be made just as in the case of any other measurements being attached. The materials at site of the works in this Division should be brought under occasional verification and in all cases where the materials are the property of Government ten-day reports should be insisted on when there are any transaction. These are said to be materials at site of 34 works aggregating in value Rs. 2,521, chiefly blocks of concrete.

IV. Part I of the Work Abstracts has been posted by the Accountantas though he did not understand the form - there is generally one horizontal line of entries only. The only sub head "Column entry being total value of work done" even when the work account is kept by sub heads. For instance in the clearing the bed of North Rajen Voikal in August Work Abstract, Part I, the following are entered all in one line as above:-

Coolies for July
Maistry for August paid in August
Earthwork and other work by a contractor measured on 3rd. July 1886.

Moreover the above ~~entry~~ Entries do not correspond with those in the Register of Works, there being a difference of Rs. 757-12-2 adjusted in another month. July's Work Abstract of the above work could not be produced- but there are transactions in the Register of Works for July. The entry of Rs. 101-7-8 in Part I of July's Work Abstract of the Harichendra Nadi Biringamulai Dam under labor, comprises the pay of a maistry and 3 watchmen for April May and June 1886, paid in July 1886. These are all entered in the Register of Works under "petty supervision". Rs. 3 for cooly hire charged in the Work Abstract to "Contingencies" is charged in the Register of Work to another sub head "trainage etc." So in the accounts of the Vadaraniem Canal the Work Abstract for July 1886 shews in Part I, watchmen of July as labor, but the Register of Work shews the same as "petty supervision".

The Register of Work is probably not posted from Work Abstracts- as it would be very difficult in the present state of the latter documents which is such as to make them utterly useless, and the labor of their preparation a silly farce. They must now be prepared properly- the entries in Part I being not from mere payments but from liabilities incurred, quite regardless of payments- if liabilities are not now elicited- they should be - in the case of contract work by getting monthly measurements, in the case of labor by getting ten-day reports. Moreover the entries must be allocated under sub heads of the Estimate including materials put into the work during the month. The Accountant should study the formand the Code paras in connection; if the Work Abstract is not properly prepared nothing could be more useless than its preparation.

V. Measurement Sheets are generally in order but Measurement Books are not. It is strange how seldom Measurement Books bear any signature or name of the measuring Officer- they are generally kept as though the Measurement Sheet had been the original record and the book merely a copy though the reverse is said to be and of course should be the case.

VI. Payments should be made as soon as possible after the work is done. For labor employed on the Improvements to the Harchandra Nadi Siringimulai Dam there is no vouchers at all and chainmen employed in February and March 1886 on the annual repairs to both banks of the Cuduvyar river were not paid until June 1886. A final payment to a contractor on the Vadaraniem Canal on the 3rd. July 1886 was for work last measured personally by the Executive Engineer on the 31st. March 1886.

6. The Register of buildings does not include the St. Josephs College purchased in August 1886.

7. There is no service book of Mr Small, Overseer, who arrived in the Division 2 months ago.

8. The rate book is now corrected.

9. Everything not noticed may be regarded as in order, and the Accountant is sufficiently assisted.

Trichinopoly, 29th. October 1886.

(Signed) H. Rainier
Dy. Examiner P. W. Accounts.

(True Copy)

Hony. Asstt. Examiner P. W. Accounts.

Ref. The following letter

[G. No. 2.]

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

No. 1276 9/1886

From

THE EXAMINER,
PUBLIC WORKS ACCOUNTS,
MADRAS,

To

The Secretary to Government,
Public Works Department.

Madras, 11th November 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 Negapatam Division.

2. In the last report on this Office (G. O. No. 2997 W. dated 14th. December 1885) it was brought to notice that vouchers did not usually accompany the Sub Divisional Cash Books; that the Register of Works was not posted from Work Abstracts (when such abstracts were necessary); that the accounts of materials at site of works were not in a satisfactory state; that no ten-day reports were received. It is most unsatisfactory to find the present report going over the same ground again proving that no attention has been paid to the several matters previously noticed.

3. The Executive Engineer should endeavor to estimate his requirements of funds more correctly; he can always apply for supplemental funds if works progress more quickly than foreseen.

4. The Accountant must give more attention to the Contractors' Ledger so that it may be as intended a personal

account shewing clearly and punctually the position of the contractors concerned. His study of the rules and forms of accounts for the uses and objects and manner of compilation of Work Abstracts is very necessary. The Executive Engineer should recognise the fact that work accounts should show the work done and measured and labor employed, quite regardless of whether the work or labor has or has not been paid for, and it is further requisite that he require outlay to be returned to the Divisional Office properly allocated to sub heads of works, for from the report it would seem that there is slackness in this respect, and that even Measurement Books are not in proper order. The delay in payments for work was brought to the the Superintending Engineer's notice in the last report.

5. There is much for the Executive Engineer to see to and remedy in the accounts work and it is hoped that some attention will now be given to points noted in the report.

I have the honor to be,

Sir,

Your Most Obedient Servant.

D. C. Gammon

Examiner P. W. Accounts.

2991 4 12·85 Genl Sec

No. 2986 dated 11 Nov

P.W.C. No. 8777

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Communicated to the Supg: Engineer, VI Circle for the information and guidance of the Executive Engineer Negapatam Division, whose special attention will be directed to the matters brought to notice by the Examiner in view to the necessary remedial action being taken without further delay.

2. The Executive Engineer will direct the Account-ant in accordance with para 4 of the Examiner's letter, and he will note the remarks in paras 4 and 5 for his guidance.

3. It is unsatisfactory that matters brought to notice in the last report should again call for unfavorable remarks by the inspecting officer

From,

The Examiner P. W. Accounts

Madras.

To,

The Secretary to Government

P. W. Department.

No. 124 Ir

Dated 11th November 1886.

Recd. 11 ——— ———

Enclo. I.

Inspection of the Office of the Negapatam Division by Mr Rainier, Dy. Examiner. Forwards with remarks-------

WCB
12.11.86

S. E. VI Circle for
Exr. P. W. Accts 13/11/86
D 14/11/86

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Govt. of 1886 Madras.

PUBLIC WORKS.

13/11/86

Dated

Read Exed.

G.O., 12 Nov 1886, No. 2986

Inspection Notes

Orders on the
on the Negapatam
Division Office
submitted by
the Exam. P.W.C.

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Rec 15/11/86 (87)