(18)

(1) Number of pages 36

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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W. DEPARTMENT

G.O. No. B.P. No.	3065 — w	Press. Mis.
Dated	19-11-1886	~~198~~ .

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Archives I--10,006 I -80.

2068/1

19TH NOVEMBER 1886, No. 3065 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General
Accounts.

READ—the following letter from D. C. GORDON, Esq., Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 16th November 1886, No. 133 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 Madura division.

2. The Superintending Engineer's consideration of the matter of paragraph 2 is desirable. See also paragraph 3 of last report (G.O., No. 84 W., dated 11th January 1886).

3. The Executive Engineer should insist on the sub-divisional cash books being promptly and punctually rendered. The copy should be written up synchronously with the original, to enable punctuality to be attained; and inasmuch as no payment should be entered unless made on a voucher, it is not understood why vouchers do not go forward with the cash accounts. Miscellaneous receipts should be paid into treasury at any rate by the end of the month, and not kept for an indefinite time, whether they are received by the sub-divisional or the divisional office. It would save sub-divisional offices a considerable amount of trouble if contract work was paid for from the divisional office.

4. More system and method are evidently necessary in regard to measurement records (see paragraphs 5 (d), 9 V (a).

5. There has been considerable carelessness in regard to the posting of the register of works, and for this the accountant is responsible. It is his business to see that the work abstracts are properly prepared in the first instance, though the check and detail of calculations may be left to his assistant or other clerk in charge of this portion of the accounts work; that the entries in the register of works are really posted from the work abstracts; that arrears due are carefully scrutinised each month. In giving his certificate, the Executive Engineer should also feel assured that the register has been posted from the proper source, and that the work voucher and schedule of expenditure items agree with the record in the register.

6. In regard to the discrepancies in the accounts of the ghât road, each inspection report since October 1883 has mentioned the matter, and it is strange that no one seems to be responsible for getting the account into order. The special attention of Government is again drawn to this point, and orders should now be decisive. In this as in other instances mentioned in the report there has been great laxity in bringing into the accounts transactions in materials for works.

7. The remarks in paragraph 12 are referred to Government. It is possible that during the progress of restoration of the palace the rents were but nominal, and it may now be advisable to determine the question of rents, consideration being given to the accommodation available and the convenience of the situation.

ENCLOSURE.

NOTES of inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Madura Division, on the 1st to 4th November 1886.

Mr. J. Grimes, the Executive Engineer, and S. V. Krishnaswami Shastri, the Accountant, were present. The office was last examined in December 1885—see G.O., No. 84 W., of 11th January 1886.

2. The sub-divisional arrangements remain the same as last reported, except that Mr. C. M. Lowry, Temporary Assistant Engineer, took over from S. Kristnamacharriar, on the 15th April 1886, the charge of the southern sub-division. When this transfer was reported, a receipt for cash, unused cheques, records, stationery, drawing materials, instruments and office furniture should have been sent up to the Executive Engineer by the relieving officer, but was not.

3. The nearest sub-treasury to Mr. Lowry is Periyákulam, which is 20 miles from his present head-quarters (Uperputti). He has under him several important works, and the agency is principally piece-work, for which cash is required on the spot. The Executive Engineer has consequently established a departmental treasure-chest at the Deputy Tahsildar's cutcherry at Uttanpalayan, which is about 14 miles from Uperputti. Mr. Lowry draws about Rs. 1,000 at a time from the treasury and keeps it in this chest for the payment of piece-workers and laborers. A better plan would, perhaps, be the employment of a cashier or shroff for such payments, which could be made on fixed dates, from the sub-divisional office. The Executive Engineer expects cash payments in the Southern sub-division to exceed Rs. 4,000 per month, and sufficient security to cover the largest amount ever likely to be in the cashier's hands should be accordingly required. The cashier on the appointed day would take the bills or muster rolls to be paid, with the sub-divisional officer's written order to pay, and distribute payment accordingly. Imprest holders, who have other work to do than to make such payments, would thereby be saved much responsibility and trouble.

4. The cash account (copy) rendered twice a month from sub-divisions does not come punctually * to the Executive Engineer's office; and in the case of the Southern sub-division especially vouchers do not generally accompany the account.

Mr. Lowry's cash account for the last period of June was received on 4th August 1886.

5. The Executive Engineer's cash book and sub-divisional accounts were examined for two months, and only a few further observations in this connection are necessary, namely,—

(a) Payments for labor, or to maistries and the like, should always show the period for which the payment was made.

(b) As a rule, miscellaneous receipts should be promptly paid into the treasury, but the receipts of any month should at all events be paid in by the end of the month in a cheque (code paragraph 1894). Miscellaneous receipts received by the Southern sub-divisional officer on the 17th and 21st June were not paid into treasury until 15th July 1886, and then in cash. Other items received 30th May, 9th to 14th June, paid into treasury in July by drawing and cashing a cheque, entering the amount on both sides of the cash book, and then paying cash into treasury.

(c) Sub-divisional officers pay contractors without any limit or restriction. That Executive Engineers are required to pay all contractors from their own offices seems clear from the wording of code paragraph 1629 (new code 1371); for the provision against difficulty of delivery of cheques to contractors per code paragraph 1912 (new code 1371, note) would seem superfluous, if sub-divisional officers pay contractors themselves. Moreover, the payment of contractors by sub-divisional officers must always, apparently, be at a chance of mistakes in the absence of the contractor's ledger and of the register of works.

(d) It has been ordered in Standing Order No. 158 of 1885, adding to the directions at back of Form M. 19, that to prevent the use of a measurement for more than one payment every measurement in a book shall be cancelled as soon as a measurement sheet is made, and that every measurement in a measurement sheet shall be cancelled as soon as the bill which it supports is paid.

6. The balance of the Executive Engineer's drawing account on the 1st October 1886 was proved correct.

7. The imprest holders are nine in number :—

	RS.
Mr. J. M. Taylor, supervisor	300
T. Gnanasambandam Pillai, overseer	200
P. Peroomal Naidu, overseer	150
J. A. Masilamony Pillai, overseer	25
Mr. H. E. LaFontaine, overseer	25
R. Strinivasa Charriar, overseer	30
V. Nitiananda Moodelliar, supervisor	25
C. Sooramania Iyer, overseer	15
T. Moothoosawmy Iyer, head clerk, Executive Engineer's office ...	10

None of the imprests are often recouped, but they are said to be scarcely capable of reduction. The accounts were examined back to Apiril 1886, and are generally in order.

8. The monthly average number of works in progress, *i.e.*, on which outlay has been incurred, since April inclusive is 82; that of the contractors employed 25, and petty contractors 54; that of work abstracts 15.

9. The works accounts of June and July 1886 were all thoroughly examined, and so were many accounts of works of other months, the following points being noticed :—

I.—There is a mistake in the register of works as regards *No. 1, Saroonickamcolam tank repairs.* The arrears due as shown in May 1886, Rs. 32-0-8, remain due to this day, though the register of works shows that that amount was paid off in June. The total value of work done is also shown incorrectly. At the end of September 1886 it should be Rs. 499-10-5, but is shown in the register of works as Rs. 467-9-9. And the register of works account of *constructing head-sluice of Chinnamanore anicut* was, when checked back, found equally incorrect. The total value of work done at end of May 1886 should have been Rs. 2,220-1-5, and the arrears due Rs. 78-0-6, instead of Rs. 2,218-3-5 and Rs. 76-2-6, respectively, as posted. Also the account of *closing the present scouring sluice and constructing a new one in Chinnamanore anicut channel* is incorrect. Rs. 71-1-11 stated to have been paid in June 1886, clearing arrears, has not been paid yet, and is still due to the contractor. The value of work done at the close of September 1886 was Rs. 1,484-11-1, and the arrears due Rs. 71-1-11, instead of Rs. 1,413-9-2 and *nil*, respectively, as stated in the register of works. There are other accounts equally incorrect, and the only explanation afforded is that during the assistant accountant's absence on leave an inexperienced clerk was placed in charge of the register of works, whose postings were never checked. The accounts above referred to are all initialled every month by the Executive Engineer, who has given his certificate of having examined the same (see enclosure to G.O., No. 2650 W., of 7th November 1885). The accountant states that he has not time to check the register of works.

II.—In July 1886 there is a credit of Rs. 5,280 to the account *completing restoration of Tirumel Naick's palace at Madura.* It seems that in February 1884 certain tie-rods were ordered from the Public Works Department Workshops at Madras by the Consulting Architect, estimated to cost Rs. 6,371-4-0. Part of these were received on the 25th June 1884, part on 21st July 1884, and the remainder, equal to half the quantity ordered, remained in the Public Works Department Workshops. The entire debit for the above amount was advised by the Superintendent, Public Works Department Workshops, in March 1886 and was accepted without check. The tie-rods were never at the time of their receipt shown in the accounts of the work, no ten-day reports having been rendered; but the whole amount accepted as above was, in March 1886, debited to a new special sub-head of the estimate, not sanctioned, viz., "iron ties." In July the value of the ties not put into the work (Rs. 5,315-6-3) and partly at Madras was credited to "iron ties" by debit to "materials at site."

Similarly, as regards a payment in July 1886 for certain stores received in February 1886 for *reconstructing No. 3, Upparsutty anicut channel*, no ten-day reports having been required from the work, the liability was not entered in the accounts till payment of the bill (Rs. 398-5-0).

III.—*Completion of road from Cumbum to foot of Gúdulúr-Permade ghât.*—This work was taken over from the Local Fund Board on the 1st April 1886 under G.O., No. 3 W., of 4th January 1886. At the time this work was previously transferred to the Local Fund Board (in October 1882) a list of the materials at its site was acknowledged by the Local Fund Engineer, their value then being Rs. 3,413. After taking out quantities representing this value, and adding or deducting subsequent transactions since reported by the Local Fund Board, the balance on 1st April 1886 comes to Rs. 7,601; whereas the value of the materials actually received over and counted was only Rs. 6,382. The accounts still represent the incorrect figures; but immediately the count had demonstrated a discrepancy, the accounts should have been corrected, the books being intended to represent facts. Even now no ten-day reports are being received of issues of materials to the above work, which are therefore incapable of check by the Executive Engineer.

IV.—The total value of materials at site of 35 works was on the 1st October Rs. 31,084. It is necessary to repeat again regarding this division what has been so often stated as regards other divisions, namely, that a monthly acknowledgment from each work of the materials at site upon it should be obtained, and that such materials should be verified occasionally by the sub-divisional officer.

V.—In comparing measurement books with measurement sheets and bills, and taking the same into the contractor's ledger and into the register of works, a few points were noticed :—

(a) Some measurement sheets showed measurements which could not be traced in measurement book, and measurements were shown in the sheets to a later date than recorded in the book.

(b) Work should be frequently measured, and full value for measurements approved by the Executive Engineer should be posted to credit of the contractor in his ledger, and also to the account of the work, as a liability, in the work abstracts and in the register of works—see code paragraph 2259. In one case work measured since March, that is to say from March till September, had not been posted to credit of the contractor or to debit of the work.

10. Tools and plant accounts are in order. Famine tools are in the hands of the Revenue Department as regards this division, and there is no account kept of them by the Executive Engineer.

11. The register of buildings is in order, except that the Collector's bungalow, which is a Government building, is not on the register and no rent is recovered for it.

12. Tirumel Naick's palace is approximately valued at Rs. 6,00,000. Rooms in it are occupied by barristers and others as being convenient to the courts, which are also located in the palace. For these rooms very small rent is charged, viz., Rs. 5 and Rs. 4 per room. Double that amount would be quite within reason, one would suppose.

The sergeant instructor of volunteers hires his own quarters and is allowed compensation. Quarters should be provided for him by erection, purchase or hire, if not ready to hand.

13. The budget registers are in order.

14. The acting storekeeper has given no security.

15. Service books are properly cared for. There is an account of postage labels, which is not, but which will be in future, audited by the accountant whenever a fresh supply is indented for.

16. The accountant is liberally assisted and has the run of the office.

PALAMCOTTAH,
9th November 1886.

(Signed) H. RAINIER,
Dy. Examiner, Public Works Accounts.

ORDER—dated 19th November 1886, No. 3065 W., Public Works.

Communicated to the Superintending Engineer, VI Circle, for the information and guidance of the Executive Engineer, Madura division, whose attention will be directed to the many matters brought to notice, and especially to those mentioned in paragraphs 3, 4, and 5 of the Examiner's letter.

2. The Superintending Engineer will report on the discrepancies in the accounts of the Cumbum-Gúdalúr road, and will direct the Executive Engineer to have the matter definitely settled without further delay.

3. The question of rent referred to in paragraph 12 of the notes and paragraph 7 of the Examiner's letter will receive the Superintending Engineer's consideration, and a report on the subject is awaited.

(True Extract.)

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

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

Exd. G. Freeman
Spare Copies

3065/3

GENERAL.
ACCOUNT.

Govt. of {1886} Madras.

PUBLIC WORKS.

Dated November, 19th.

Recd.

Encl.

G.O., 19th Nov. 1886, No. 3065 W.

NOVEMBER.

Inspection Notes

Orders on the — in the Madura division office, submitted by the Examiner, Public Works Accounts.

3065/4

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads.
Civil Works.

Read—the following paper:—

G.O., dated 19th December 1885, Mis. No. 1256 L.F., Financial.

Read—the following papers:—

G.O., dated 20th October 1885, No. 2438 W., Public Works.

Abstract.—Forwarding, for consideration and disposal, notes of inspection of the road from Gúdalúr to the foot of the Gúdalúr ghât by the Superintending Engineer, Tank Maintenance Scheme.

From the President, District Board, Madura, dated 12th November 1885, No. 42.

Abstract.—Submitting the report called for in Government endorsement, No. 443 L.F., dated 3rd November 1885, regarding the Cumbum-Gúdalúr road works.

From the Public Works Department, dated 11th December 1885, No. 2116 C.

Abstract.—Stating that arrangements cannot be made in the Public Works Department to take over before 1st April 1886 the work on the road from Cumbum to the foot of the Gúdalúr-Peermaad ghât.

Order—dated 19th December 1885, Mis. No. 1256 L.F., Financial.

The transfer of the work in question to the Public Works Department from 1st April 1886 is accordingly sanctioned.

(True Extract.)

(Signed) J. D. REES,
Under Secretary.

Order—dated 4th January 1886, No. 3 W., Public Works.

Communicated, in continuation of memorandum, No. 2116 C., dated 11th December 1885, to the Superintending Engineer, VI Circle, who will arrange to take over the work from 1st April 1886.

(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.
„ Financial Department.

Exd. E. Fernandez.
Spare Copies

BUILDINGS AND ROADS.
CIVIL WORKS.

Govt. of {1886} Madras.

PUBLIC WORKS.

Dated January, 4th.

Recd.

Encl.

G.O., 4th January 1886, No. 3 W.

JANUARY.

Road from Cumbum to the foot of the Gudalur-Peermaad Ghat

Superintending Engineer, VI Circle,
rected to arrange to take over the work on
e — from 1st April 1886.

2068/6

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, 8th January 1886, No. 99 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 Madura division.

2. The report is satisfactory; the few points on which suggestions are offered should have the consideration of the Executive Engineer.

Enclosure.

Notes of inspection by F. G. Heaven, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Madura division, on the 21st and 22nd December 1885.

The Executive Engineer, J. Grimes, Esq., and the accountant, S. V. Krishnaswami Shastri, were present. This office was last inspected by an Accounts officer on the 13th October 1884 (*vide* G.O., No. 2697 W., dated 3rd November 1884).

2. The disbursers are the Executive Engineer, who draws on (1) Madura huzur treasury, (2) Dindigul, (3) Periyakulam, (4) Tirumangalam, (5) Palni and (6) Chinnamanur sub-treasuries; Abdul Karim Khan Sahib, Sub-Engineer, in charge of Dindigul sub-division, who draws on (2), (3), (5), and (7) Nellakota sub-treasury, and S. Krishnamacharriar, supervisor, in charge of Madura South sub-division, who draws on (3), (4), (6), and (8) Usilampath sub-treasury. Some difficulty is experienced in obtaining funds from (6), where there are many tank maintenance works in progress; the matter will be reported to the Superintending Engineer for orders. The treasury pass-book was checked to end of November: Executive Engineer keeps cheque books in his own custody and writes cheques himself. Counterfoils of used books should be rather more carefully filed. A sub-divisional officer had slightly overdrawn his credit on one sub-treasury at the end of November, and had been written to about it.

3. The divisional cash-book, kept by head clerk, is neat, but one or two alterations of figures were noticed; the accountant audits, it nearly every day: sub-divisional cash extracts are received with fair punctuality and vouchers generally accompany them; it was noticed that the South sub-divisional officer is in the habit of keeping large amounts of cash in his chest, from the 8th to 28th November not less than Rs. 400. There are also some erasures in his cash extracts.

4. Imprests are held by—

	RS.
Head-quarters sub-division—	
V. Nithiananda, supervisor	100
C. Subrahmanya Aiyar, overseer	25
T. Muthuswami Aiyar, head clerk	10
Dindigul sub-division—	
Mr. J. M. Taylor, supervisor	25
Abdul Latif Sahib, supervisor	50
Srinivasacharriar	30
South sub-division—	
M. Ramaswami Pillai, overseer	25
Gnanasambantham Pillay	25
Masilamani Pillay	25

The Head-quarters sub-division imprests are abstracted and abstracts entered in cash-book, the manner of recoupment being noted; imprests under sub-divisional officers are entered in fu in the cash-books, and are not sent to the divisional office; they are examined by the Executiv Engineer on his inspections of sub-divisional offices. As Mr. Taylor's imprest was not recoupe from 3rd September 1885 to the end of November, it seems that it might have been withdrawn: payments from imprests in the South sub-division are mainly for 'Kangaris' and 'Cavalgars' employed by the month, who might with advantage be paid direct by the sub-divisional officer.

5. The adjustment book and cash abstract books are in good order.

6. The work accounts for July 1885 were examined in detail: the work registers are very neat, and the accounts satisfactory: the following points were noted:—

(a) Work abstracts are not usually maintained when only supervision is provided by departmental agency, the work register being posted from contract accounts and cash vouchers.

(b) *Munsif's court at Siraganga.*—Labor for June appears in part 1 of July's work abstract: ten-day reports should be at once submitted and brought into accounts of the same month; an adjustment between sub-heads appears in the work register but not in the work abstract.

(c) *Madura palace restoration.*—A discrepancy between the work abstract and the book kept by the overseer for materials at site has gone on for several months, though part IV of work abstract is usually signed by the overseer: it can easily be reconciled.

(d) All payments are satisfactorily vouched for, and copies of contract certificates agree with originals: the receipt portion of the latter should not, under code paragraph 1929 A., be signed by payee.

(e) Measurement sheets support all payments: where contractors are paid for materials, the measurement sheet shows quantity at site when measurements are made. No measurement books have recently been received for record in the divisional office.

(f) Payments on nominal muster rolls are not in all cases witnessed by any one but the paying officer.

(g) The pay of maistries, &c., is sometimes charged to two or more works: this is now prohibited by code paragraph 1090 (standing order No. 146 of 1885).

7. There is no stock: the appropriation registers, tools and plant accounts, contractors' ledger, transfer books, register of buildings and suspense accounts are all in order.

8. No register of liabilities is maintained.

9. Service books are maintained for all permanent establishment in upper subordinate and lower grades: the entries on first page require re-attesting in several cases.

10. The discrepancy in materials at site of Gúdalúr-Pérmed ghât, noticed in paragraph 6 of the last report, is still unsettled; the Local Fund Engineers are responsible, and final orders of the Superintending Engineer are awaited. This work had long been suspended, owing to want of establishment; but was resumed and accounts for Rs. 450 submitted in November 1885.

11. The office generally is in very good order: the accountant and his assistant, Narainaswamy Pillai, are both capable men; and the latter could take charge of the accounts of a division if necessary.

Order—dated 11th January 1886, No. 84 W., Public Works.

Communicated to the Superintending Engineer, VI Circle, for the information of the Executive Engineer, Madura division, whose attention should be directed to the points on which suggestions are offered by the Deputy Examiner.

2. The Government are glad to receive so favorable a report on the division.

(True Extract.)

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

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

Exd. E. Fernandez.
Spare Copies

2868/A

GENERAL.
ACCOUNT.

Govt. of (1886) Madras.

PUBLIC WORKS.

Dated January, 11th.

Recd. Encl.

G.O., 11th Jan. 1886, No. 84 W.

JANUARY.

3065 W

Notes of Inspection

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

Read the following letter p 1

[C. No. 2.]

3068/1

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

13 Nov 86 no 3065 W
Genl Acct

No. 133. W.

From

THE EXAMINER,
PUBLIC WORKS ACCOUNTS,
MADRAS,

To

The Secretary to Government,
Public Works Department.

Madras, 16 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 Madura Division.

2. The Superintending Engineer's consideration of the matter of para 2 is desirable, see also para 3 of last report, (G. O. No. 84 W. dated 11th. January 1886).

3. The Executive Engineer should insist on the Sub Divisional Cash Books being promptly and punctually rendered. The copy should be written up synchronously with the original to enable punctuality to be attained, and inasmuch as no payment should be entered unless made on a voucher, it is not understood why vouchers do not go forward with the Cash Accounts. Miscellaneous receipts should be paid into Treasury at any rate by the end of the month, and not kept for an indefinite time, whether they are received by the Sub Divisional, or the Divisional, Office. It would save Sub Divisional Offices a considerable amount of trouble if Contract work was paid for from the Divisional Office.

4. More system and method are evidently necessary in regard to measurement records, see para 5(d), 9V(a).

5. There has been considerable carelessness in regard to the posting of the Register of Works and for this the Accountant is responsible. It is his business to see that the Work Abstracts are properly prepared in the first instance, though the check and detail of calculations may be left to his assistant or other clerk in charge of this portion of the Accounts work, that the entries in the Register of Works are really posted from the Work Abstracts, that arrears due are carefully scrutinised each month. In giving his certificat the Executive Engineer should also feel assured that the Register has been posed from the proper source, and that the Work Voucher and Schedule of Expenditure items agree with the record in the Register.

6. In regard to the discrepancies in the Accounts of th Ghat Road, each inspection report since October 1883 has mentioned the matter, and it is strange that no one seems to be responsible for getting the Account into order. The special attention of Government is again drawn to this point and orders should now be decisive. In this, as in other instances mentioned in the report, there has been great laxity in bringing into the Accounts transactions in materials for works -

7. The remarks in para 12 are referred to Government. It is possible that during the progress of restoration of the Palace, the rents were but nominal and it may now be advisable

to

to determine the question of rents, consideration being given to the accommodation available and the convenience of the situation.

I have the honor to be,

Sir,

Your Most Obedient Servant.

J. C. Gordon

Examiner P. W. Accounts.

Exd.
16/11

84 w 11.1.86.
3 w 4.1.86.
2350 w 7.11.85

P.W.C. No. 8974

From,

The Examiner P. W. Accounts
Madras.

To,

The Secretary to Government
P. W. Department.

17 NOV 86

No. 133 W

Dated 16 November 1886.
Recd. 17 —

Enclo. 1.

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

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2065/9

NOTES OF INSPECTION BY H. RAINIER ESQ. DEPUTY EXAMINER P.W. ACCOUNTS, MADRAS, OF THE OFFICE OF THE EXECUTIVE ENGINEER MADURA DIVISION, ON THE 1ST TO 4TH NOVEMBER 1886.

MR. J. GRIMES THE EXECUTIVE ENGINEER, AND S.V. KRISHNASWAMI SHASTRI, THE ACCOUNTANT WERE PRESENT. THE OFFICE WAS LAST EXAMINED IN DECEMBER 1885, SEE G.O. NO. 84 W. OF 11TH JANUARY 1886.

2. THE SUB-DIVISIONAL ARRANGEMENTS REMAIN THE SAME AS LAST REPORTED EXCEPT THAT MR. C.M. LOWRY TEMPORARY ASSISTANT ENGINEER TOOK OVER FROM S. KRISTNAMACHARRIAR ON THE 15TH APRIL 1886, THE CHARGE OF THE SOUTHERN SUB-DIVISION. WHEN THIS TRANSFER WAS REPORTED, A RECEIPT FOR CASH, UNUSED CHEQUES, RECORDS, STATIONERY, DRAWING MATERIALS, INSTRUMENTS, AND OFFICE FURNITURE SHOULD HAVE BEEN SENT UP TO THE EXECUTIVE ENGINEER BY THE RELIEVING OFFICER, BUT WAS NOT.

3. THE NEAREST SUB-TREASURY TO MR. LOWRY IS PERIYAKULAM WHICH IS 20 MILES FROM HIS PRESENT HEAD QUARTERS (UPERPUTTI). HE HAS UNDER HIM SEVERAL IMPORTANT WORKS, AND THE AGENCY IS PRINCIPALLY PIECEWORK FOR WHICH CASH IS REQUIRED ON THE SPOT. THE EXECUTIVE ENGINEER HAS CONSEQUENTLY ESTABLISHED A DEPARTMENTAL TREASURE CHEST AT THE DEPUTY TAHSILDAR'S CUTCHERRY AT UTTANPALAYAN, WHICH IS ABOUT 14 MILES FROM UPERPUTTI. MR. LOWRY DRAWS ABOUT Rs. 1,000 AT A TIME FROM THE TREASURY AND KEEPS IT IN THIS CHEST FOR THE PAYMENT OF PIECEWORKERS AND LABORERS. A BETTER PLAN WOULD PERHAPS BE THE EMPLOYMENT OF A CASHIER OR SHROFF FOR SUCH PAYMENTS, WHICH COULD BE MADE ON FIXED DATES FROM THE SUB-DIVISIONAL OFFICE. THE EXECUTIVE ENGINEER EX-

PECTS

FECTS CASH PAYMENTS IN THE SOUTHERN SUB-DIVISION TO EXCEED RS.4,000 PER MONTH, AND SUFFICIENT SECURITY TO COVER THE LARGEST AMOUNT EVER LIKELY TO BE IN THE CASHIER'S HANDS, SHOULD BE ACCORDINGLY REQUIRED. THE CASHIER ON THE APPOINTED DAY WOULD TAKE THE BILLS OR MUSTER ROLLS TO BE PAID, WITH THE SUB-DIVISIONAL OFFICER'S WRITTEN ORDER TO PAY, AND DISTRIBUTE PAYMENT ACCORDINGLY. IMPREST HOLDERS WHO HAVE OTHER WORK TO DO THAN TO MAKE SUCH PAYMENTS WOULD THEREBY BE SAVED MUCH RESPONSIBILITY AND TROUBLE.

4. THE CASH ACCOUNT (COPY) RENDERED TWICE A MONTH FROM SUB-DIVISIONS DOES NOT COME PUNCTUALLY* TO THE EXECUTIVE ENGINEER'S OFFICE, AND IN THE CASE OF THE SOUTHERN SUB-DIVISION ESPECIALLY, VOUCHERS do not GENERALLY ACCOMPANY THE ACCOUNT.

*MR.LOWRY'S CASH ACCOUNT FOR THE LAST PERIOD OF JUNE WAS RECEIVED ON 4TH AUGUST 1886.

5. THE EXECUTIVE ENGINEER'S CASH BOOK AND SUB-DIVISIONAL ACCOUNTS WERE EXAMINED FOR TWO MONTHS AND ONLY A FEW FURTHER OBSERVATIONS IN THIS CONNEXION ARE NECESSARY, NAMELY:-

(A) PAYMENTS FOR LABOR, OR TO MAISTRIES AND THE LIKE, SHOULD ALWAYS SHOW THE PERIOD FOR WHICH THE PAYMENT WAS MADE.

(B). AS A RULE MISCELLANEOUS RECEIPTS SHOULD BE PROMPTLY PAID INTO THE TREASURY, BUT THE RECEIPTS OF ANY MONTH SHOULD AT ALL EVENTS BE PAID IN BY THE END OF THE MONTH, IN A CHEQUE (CODE PARA 1894). MISCELLANEOUS RECEIPTS RECEIVED BY THE SOUTHERN SUB-DIVISIONAL OFFICER ON THE 17TH AND 21ST JUNE WERE NOT PAID INTO TREASURY UNTIL 15TH JULY 1886 AND THEN IN CASH. OTHER ITEMS RECEIVED 30TH MAY, 9TH TO 14TH JUNE PAID INTO

TREASURY

TREASURY IN JULY BY DRAWING AND CASHING A CHEQUE, ENTERING THE AMOUNT ON BOTH SIDES OF THE CASH BOOK, AND THEN PAYING CASH INTO TREASURY.

(C). SUB-DIVISIONAL OFFICERS PAY CONTRACTORS WITHOUT ANY LIMIT OR RESTRICTION. THAT EXECUTIVE ENGINEERS ARE REQUIRED TO PAY ALL CONTRACTORS FROM THEIR OWN OFFICES SEEMS CLEAR FROM THE WORDING OF CODE PARA 1629 (NEW CODE 1371) FOR THE PROVISION AGAINST DIFFICULTY OF DELIVERY OF CHEQUES TO CONTRACTORS PER CODE PARA 1912 (NEW CODE 1371, NOTE) WOULD SEEM SUPERFLUOUS, IF SUB-DIVISIONAL OFFICERS PAY CONTRACTORS THEMSELVES. MOREOVER THE PAYMENT OF CONTRACTORS BY SUB-DIVISIONAL OFFICERS MUST ALWAYS APPARENTLY BE AT A CHANCE OF MISTAKES IN THE ABSENCE OF THE CONTRACTORS LEDGER AND OF THE REGISTER OF WORKS.

~~*A NOTE TO THIS EFFECT WAS LEFT WITH THE EXECUTIVE ENGINEER.~~

(D). IT HAS BEEN ORDERED IN STANDING ORDER NO.158 OF 1885 ADDING TO THE DIRECTIONS AT BACK OF FORM M.19, THAT TO PREVENT THE USE OF A MEASUREMENT FOR MORE THAN ONE PAYMENT, EVERY MEASUREMENT IN A BOOK SHALL BE CANCELLED AS SOON AS A MEASUREMENT SHEET IS MADE, AND THAT EVERY MEASUREMENT IN A MEASUREMENT SHEET SHALL BE CANCELLED AS SOON AS THE BILL WHICH IT SUPPORTS IS PAID.

6. THE BALANCE OF THE EXECUTIVE ENGINEER'S DRAWING ACCOUNT ON THE 1ST OCTOBER 1886 WAS PROVED CORRECT.

7. THE IMPREST HOLDERS ARE NINE IN NUMBER:-

MR.J.M.TAYLOR, SUPERVISOR.........................RS.300.
T.GNANASAMBANDAM PILLAY, OVERSEER..................RS.200.

P.PEROOMAL

ACCEPTED WITHOUT CHECK. THE TIE RODS WERE NEVER AT THE TIME OF THEIR RECEIPT SHEWN IN THE ACCOUNTS OF THE WORK - NO TEN-DAY REPORTS HAVING BEEN RENDERED - BUT THE WHOLE AMOUNT ACCEPTED AS ABOVE WAS IN MARCH 1886 DEBITED TO A NEW SPECIAL SUBHEAD OF THE ESTIMATE - NOT SANCTIONED, VIZ. 'IRON TIES'. IN JULY THE VALUE OF THE TIES NOT PUT INTO THE WORK (RS.5.315-6-7) AND PARTLY AT MADRAS, WAS CREDITED TO 'IRON TIES' BY DEBIT TO 'MATERIALS AT SITE'.

SIMILARLY AS REGARDS A PAYMENT IN JULY 1886 FOR CERTAIN STORES RECEIVED IN FEBRUARY 1886 FOR RECONSTRUCTING NO.3 UPPARSUTTY ANICUT CHANNEL, NO TEN-DAY REPORTS HAVING BEEN REQUIRED FROM THE WORK, THE LIABILITY WAS NOT ENTERED IN THE ACCOUNTS TILL PAYMENT OF THE BILL (RS.398-5-0).

III. COMPLETION OF ROAD FROM CUMBUM TO FOOT OF GUDULUR PEERMADE GHAT - THIS WORK WAS TAKEN OVER FROM THE LOCAL FUND BOARD ON THE 1ST APRIL 1886 UNDER G.O. NO.3 W. OF 4TH JANUARY 1886.

AT THE TIME THIS WORK WAS PREVIOUSLY TRANSFERRED TO THE LOCAL FUND BOARD (IN OCTOBER 1882) A LIST OF THE MATERIALS AT ITS SITE WAS ACKNOWLEDGED BY THE LOCAL FUND ENGINEER THEIR VALUE THEN BEING RS.3,413. AFTER TAKING OUT QUANTITIES REPRESENTING THIS VALUE, AND ADDING OR DEDUCTING SUBSEQUENT TRANSACTIONS SINCE REPORTED BY THE LOCAL FUND BOARD THE BALANCE ON 1ST APRIL 1886 COMES TO RS.7,601, WHEREAS THE VALUE OF THE MATERIALS ACTUALLY RECEIVED OVER AND COUNTED WAS ONLY RS.6382. THE ACCOUNTS STILL REPRESENT THE INCORRECT FIGURES, BUT IMMEDIATELY THE COUNT HAD DEMONSTRATED A DISCREPANCY - THE ACCOUNTS SHOULD HAVE BEEN CORRECTED, THE BOOKS BEING INTENDED

TO

TO REPRESENT FACTS. EVEN NOW NO TEN-DAY REPORTS ARE BEING RECEIVED OF ISSUES OF MATERIALS TO THE ABOVE WORK, WHICH ARE THEREFORE INCAPABLE OF CHECK BY THE EXECUTIVE ENGINEER.

IV. THE TOTAL VALUE OF MATERIALS AT SITE OF 35 WORKS WAS ON THE 1ST OCTOBER RS.31,084.

IT IS NECESSARY TO REPEAT AGAIN REGARDING ~~THE~~ this DIVISION WHAT HAS BEEN SO OFTEN STATED AS REGARDS OTHER DIVISIONS - NAMELY THAT A MONTHLY ACKNOWLEDGMENT FROM EACH WORK OF THE MATERIALS ~~OF~~ at SITE UPON IT SHOULD BE OBTAINED, AND THAT SUCH MATERIALS SHOULD BE VERIFIED OCCASIONALLY BY THE SUB-DIVISIONAL OFFICER.

V. IN COMPARING MEASUREMENT BOOKS WITH MEASUREMENT SHEETS AND BILLS, AND TAKING THE SAME INTO THE CONTRACTORS LEDGER AND INTO THE REGISTER OF WORKS, A FEW POINTS WERE NOTICED:-

(A). SOME MEASUREMENT SHEETS SHEWED MEASUREMENTS WHICH COULD NOT BE TRACED IN MEASUREMENT BOOK AND MEASUREMENTS WERE SHEWN IN THE SHEETS TO A LATER DATE THAN RECORDED IN THE BOOK.

(B). WORK SHOULD BE FREQUENTLY MEASURED AND FULL VALUE FOR MEASUREMENTS APPROVED BY THE EXECUTIVE ENGINEER SHOULD BE POSTED TO CREDIT OF THE CONTRACTOR IN HIS LEDGER, AND ALSO TO THE ACCOUNT OF THE WORK, AS A LIABILITY, IN THE WORK ABSTRACT AND IN THE REGISTER OF WORKS - SEE CODE PARA 2269. IN ONE CASE WORK MEASURED SINCE MARCH, THAT IS TO SAY FROM MARCH TILL SEPTEMBER, HAD NOT BEEN POSTED TO CREDIT OF THE CONTRACTOR OR TO DEBIT OF THE WORK.

10. TOOLS

10. TOOLS AND PLANT ACCOUNTS ARE IN ORDER. FAMINE TOOLS ARE IN THE HANDS OF THE REVENUE DEPARTMENT AS REGARDS THIS DIVISION AND THERE IS NO ACCOUNT KEPT OF THEM BY THE EXECUTIVE ENGINEER.

11. THE REGISTER OF BUILDINGS IS IN ORDER, EXCEPT THAT THE COLLECTOR'S BUNGALOW WHICH IS A GOVERNMENT BUILDING IS NOT ON THE REGISTER AND NO RENT IS RECOVERED FOR IT.

12. TIRUMEL NAICK'S PALACE IS APPROXIMATELY VALUED AT RS.600,000. ROOMS IN IT ARE OCCUPIED BY BARRISTERS AND OTHERS AS BEING CONVENIENT TO THE COURTS WHICH ARE ALSO LOCATED IN THE PALACE. FOR THESE ROOMS VERY SMALL RENT IS CHARGED, VIZ. RS.5 AND RS.4 PER ROOM. DOUBLE THAT AMOUNT WOULD BE QUITE WITHIN REASON one would suppose.

THE SERGEANT INSTRUCTOR OF VOLUNTEERS HIRES HIS OWN QUARTERS, AND IS ALLOWED COMPENSATION. QUARTERS SHOULD BE PROVIDED FOR HIM BY ERECTION, PURCHASE OR HIRE - IF NOT READY TO HAND.

13. THE BUDGET REGISTERS ARE IN ORDER.

14. THE ACTING STOREKEEPER HAS GIVEN NO SECURITY.

15. SERVICE BOOKS ARE PROPERLY CARED FOR - THERE IS AN ACCOUNT FOR POSTAGE LABELS WHICH IS NOT BUT WHICH WILL BE IN FUTURE AUDITED BY THE ACCOUNTANT WHENEVER A FRESH SUPPLY IS INDENTED FOR.

16. THE ACCOUNTANT IS LIBERALLY ASSISTED, AND HAS THE RUN OF THE OFFICE.

H Raines

PALAMCOTTA
9TH NOVEMBER 1886.

DY. EXAMINER P.W. ACCOUNTS,
MADRAS.

3065/14

No. 264 A.G.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

Simla, October 13, 1885.

DIVISIONAL ACCOUNTS AND RETURNS.

Responsibility of Executive Engineers in connection with their maintenance and compilation.

READ the following :—

Public Works Department No. 297 A.G., dated 18th December 1884, to Governments of Madras, Bombay, Bengal, North-Western Provinces and Oudh, and Punjab.

Letter No. A41-316, dated 19th February 1885, from Secretary to Government of Bombay.

Letter No. 1258A., dated 7th April 1885, from Secretary to Government of Bengal.

Letter No. C1761 B.R., dated 20th April 1885, from Secretary to Government of the North-Western Provinces and Oudh.

Letter No. 2166, dated 27th April 1885, from Secretary to Government of the Punjab.

Letter No. 992 W., dated 27th April 1885, from Secretary to Government of Madras.

RESOLUTION.—The Government of India has had under consideration the system by which it is at present sought to fix the responsibility of an Executive Engineer in connection with the accounts maintained and compiled in his office.

Under this system the Executive Engineer's signature or initial is required to almost every account document prepared or examined in his office in token of its correctness; further, his presence at his head-quarters is required at the commencement of the month, in order that he may certify to the count of cash as entered in the cash balance statement; and again a second time in order that he may examine, sign and despatch the accounts compiled for the Examiner.

2. This results, it is feared, in many cases, in rendering the inspection of the accounts an excessively hurried one, in reducing the value of the signature to a mere form imposed by regulations, and, not unfrequently, in necessitating an Executive Engineer's presence at head-quarters when he can ill be spared from his works.

3. The Executive Engineer must be responsible that sanctioned designs are faithfully executed, and it is imperative that he should be held responsible for the correct and economical expenditure of money and stores, also for the proper allocation of such expenditure to its proper sub-heads. The Government of India believes that these objects would be more satisfactorily attained if the Executive Engineer were to give the greater part of his attention to the primary documents prepared in his office which are not submitted to the Examiner of Accounts, and the smaller part to those which are submitted, and which are mainly compilations from the former. Errors of pure compilation are, it is thought, comparatively rare, but errors of allocation made in the stock accounts and day-books are not so, and it is in these documents that they readily catch the eye of the Executive Engineer. Responsibility for these documents should lie with the Executive Engineer, but the duties of compilation should devolve on the Divisional Accountant who will receive such assistance from the divisional office as may be necessary.

4. It is thought that the responsibility of the Executive Engineer may be fixed, and the correctness of the accounts increased, by a method less irksome to him than the present one, both in connection with his presence at head-quarters, and with the innumerable signatures that are now required of him, and that this end will be attained by the adoption of the following procedure.

5. Before any disbursement is made, the responsible officer will be required as heretofore to satisfy himself of the correctness of the item: all entries in the cash-book will then be checked by him as soon as possible after the date of their occurrence, the supporting vouchers (including, in the case of an Executive Engineer's cash-book, those received from his subordinates) being initialled, as well as the cash-book itself under the last entry checked.

6. The cash balances will be verified at least once a month and, if possible, more frequently, but there is no occasion for the Executive Engineer to be himself present at the count required for the compilation of the monthly cash balance statement; it will be sufficient if at the earliest possible date, subsequently, he verifies the accuracy of the office copy of this return.

7. The receipts and issues of stock, divisional and sub-divisional (after they have been examined and priced by the Accountant), the day-books, registers of works and manufactures, the suspense accounts, the returns of buildings available for rent, are documents which the Executive Engineer should always examine with care and sign at leisure at any time convenient to himself during the month. At present it is thought that these documents often only receive a general hurried inspection immediately before the despatch of the accounts.

8. As regards the monthly accounts sent to the Examiner's office, there is no necessity for their being signed and sent by the Executive Engineer himself; it is preferable that, as far as possible, this should be the case, but even when sent by him, his signature may be limited to the following documents:—

Cash Account Current.
Stock " "
Schedule of Stock Purchases and Sales.
  " Miscellaneous Advances.
  " Deposits.
  " Tuccavee Advances.
Extract from Contractor's Ledger.
Return of buildings available for rent
Audit note.
Statement of refunds.

Should the requirements of his works, however, render the presence of the Executive Engineer at his head-quarters when the accounts are due for despatch, a matter of inconvenience, the accounts may be forwarded by the Accountant signed by him "By Order." It is essential that the Audit Note should always be signed by the Executive Engineer. If the Executive Engineer is not at his head-quarters when the accounts are despatched, the Audit Note must be sent to Examiner through Executive Engineer, and a note made to that effect in the list of accounts despatched by the Accountant.

9. In any case, however, whether the Executive Engineer examines and sends off the accounts himself or not, he must, on his first return to head-quarters, after the despatch of the accounts, forward to the Examiner the certificate in Form A attached. In this certificate the documents which he has actually examined and signed will be severally entered.

10. It appears further desirable that the date of examination of the register of works should be entered and initialled by the Executive Engineer against the monthly accounts of each work in progress recorded therein.

11. No change is needed in the matter of establishment bills. Documents of the nature of a Completion Report or a Deviation Statement would, of course, require the Executive Engineer's signature. Whilst sanctioning such a modification of the existing system, the Government of India leaves it optional for the Executive Engineer to sign any additional documents he may think fit. It will further be left to the joint discretion of the Superintending Engineer and Examiner to enforce a procedure more strictly on the lines of the present system in any particular instances in which they deem such a course desirable: and it should be considered a special point in the inspection of offices by Superintending Engineers to see that the accounts bear evidence of sufficient examination and check on the part of Executive Engineers. The present relative positions of the Executive Engineer and Accountant will remain unaltered.

ORDER.—Ordered, that the foregoing be communicated to the Local Governments, Administrations, and Officers noted in the margin, for information and guidance.

The Governments of Madras, Bombay, Bengal, North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners, Central Provinces, British Burmah, Assam, and Coorg.
The Resident at Hyderabad.
The Agents to the Governor General for Central India, Rajputana and Beluchistan.
The Inspector General of Military Works.
The Superintendent of Works, Simla Imperial Circle.
The Accountant General, Public Works Department.
The Director General of Railways.

W. S. TREVOR, Colonel, R.E.,
Secretary to the Government of India.

Order thereon No: 2650 W d/7. 11. 85

Communicated to Superintending Engineers for the information & guidance of all Ex Engineers.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.
General.

To

No. 264 A.G.

Dated Simla, October 13, 1885.

Received

B No: 2650 W d/7 11. 85

DIVISIONAL ACCOUNTS AND RETURNS.

Responsibility of Executive Engineers in connection with their maintenance and compilation.

To.
Supg Engineers
Supt of Works Thes.
Ex P. W. ats
Chief Engineer for Irrigation
Cons. Arct to [illegible]

G. C. B. Press, Simla.—No. 142 P.W.D.,A.B.—21-10-85.—1,400.

Form A.

Enclosure to P. W. D. No. 264 A. G. of 13th October 1885.

I hereby certify that I have examined and signed the following documents which are recorded in my Office*:—

[Here enter list of documents examined.]

that the entries in the cash and adjustment books have been correctly made and carried through the Cash and Stock Accounts Current, that all irregularities requiring orders have, to the best of my knowledge, been entered in the Audit† Note, and that I verified the Office copy of the Cash Balance Statement for on

I have issued instructions for the adjustment in next month's accounts of any errors which my scrutiny of the accounts has exposed.

Dated Executive Engineer.

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* It is imperative that the following should be signed by Executive Engineer at some time during the month:—

All Divisional or Sub-Divisional Receipts and Issues of Stock.
All day-books.
Each "Work" in the registers of works and manufacture.
Schedules of all suspense accounts.
Return of buildings available for rent.
Cash Account Current.
Stock Account Current.
Extract from Contractors' Ledger.
Statement of Refunds.

† This document should always be signed by Executive Engineer before despatch to Examiner's Office.

Genl
Acd

868/17 PUBLIC WORKS DEPARTMENT.

A/

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the

READ the following

From the Examiner P.W. Accts (N.E. No. 133 dd/16th Nov/86)

Printed letter Encl

Communicated to the Superintending Engineer, III Circle, for the information and guidance of the Ex. Engineer, Madura Division, whose attention will be directed to the many matters brought to notice and especially to those mentioned in paras 3, 4, & 5 of the Examiner's letter.

2. The Superintending Engineer will report on the discrepancies in the

accounts of the Cumbum-Gudalur road, and will direct the Ex: Engineer to have the matter definitely settled without further delay.

3. The question of rent referred to in para 12 of the Notes and para 7 of the Examiner's letter will receive the Supg: Engineer's consideration and a report on the subject is ~~H.L~~ awaited.

15. 11. 86

Supg: Engineer II Circle
Exr. P.W. Accounts

3/12/86

18/11/86

J.B.
18. 11. 86

25

3085/18

8,974.

Govt. of (1886) Madras.

PUBLIC WORKS.

18/11/86

Dated

Recd.

Fwd.

G.O., 19" Nov 1886, No. 3065.

Inspection notes.

≡

orders on the — on the Madura Division office, submitted by the Exct. P.W.D.

145/3

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19/11