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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

PW DEPARTMENT

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GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from D. C. GORDON, Esq., Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 16th February 1886, No. 121 W.:—

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

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

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

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

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

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

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

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

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

ENCLOSURE.

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

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

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

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

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

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

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

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

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

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

- (b) *Excavating and banking south channel, Kanigiri tank.*—Contract certificate of work done by a contractor, cash voucher No. 324, certified by sub-divisional officer for Rs. 870-15-3; figures afterwards altered by contractor (as per his initials) to Rs. 886-7-1, and thus entered in work abstract and register of works. Alterations not initialled by any officer; bills for payment are checked by clerk K. Subba Row, not by the accountant.

- (c) *Kanigiri canal full at 4 miles.*—This work was completed about May 1885. There has been no outlay since June 1885. The completion report cannot, however, be rendered pending the final settlement with Kázim Ali Nukvey Sáhib (G.O., No. 2851 W., of 30th November 1885). The value of tools taken by the contractor (paragraph 8 of above Government order) was not at the time of issue credited to tools and plant. If that amount is now credited to tools and plant by debit to deposits, it will reduce the amount in the deposits account to the net amount payable to the contractor under Government orders, which amount can be therefore charged off to works concerned without more delay, the above work being one of them, *Sangam anicut* the other.

- (d) *Repairing damages caused by floods to the double row of wells under Sangam anicut body wall.*—Expenditure on this work, April to July 1884, Rs. 16,377, was debited to anicut and other works pending sanction of the above estimate, when it was approximately transferred thereto (in August 1884), and appears as outlay for that month in the register of works under the above heading.

There is no outlay recorded since, and the August 1884 figures have not been brought forward. The Executive Engineer states that the work has been continued and ended this year, 1885-86; but there is no charge in the accounts. Investigation now ordered will perhaps find items belonging to the above work erroneously charged to the anicut or elsewhere.

- (e) The Executive Engineer has not yet commenced to verify each account in the register of works after thoroughly examining the work abstract. This will now be done, as ordered in G.O., No. 2650 W., of 7th November 1885.

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

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

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

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

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

10. The workshops of this division are small. The buildings and plant are charged off to the project. About 30 hands are employed daily, payment being monthly. The muster sheet should be completely filled in, not excepting the column for "daily total of labor employed," as this enables daily check with the time sheets allocating to jobs. The outlay on labor is charged off monthly to jobs concerned; materials on issue to workshops are at once charged off to jobs, the indent on the stores specifying the jobs for which the stuff is required. The daily abstracts were examined, and labor rolls and time sheets compared up to date. No jobs for private individuals appear in the accounts, but if or whenever there are such jobs undertaken, they should certainly be accounted for and shown. There is no uncharged off outlay in these shops, the accounts of which are clearly and well kept by Kistnasawmy, clerk.
11. In the miscellaneous advances account there is a balance of Rs. 76-11-3 still recoverable out of Rs. 250 advanced, under the Superintending Engineer's sanction, to certain bricklayers in December 1884. These men are not continuously at work, and some have gone away, but the Executive Engineer considers the item recoverable.
- Rule 3 of paragraph 499 of the code should be strictly adhered to, or, if it cannot be followed, nothing easier than to make special report of circumstances, through the Superintending Engineer.
12. The late Donathai Veeradah, maistry, deposited Rs. 2,960-1-1, which remains due to his estate, for work done previous to March 1884. The man's relatives live in Madras, and orders of Government are desirable for the disposal of such deposits, if such orders have not already issued (see paragraph 4 of G.O., No. 2891 W., of 4th December 1885).
13. Savings bank deposits aggregate, according to the entries at back of deposits schedule for September 1885, Rs. 1,900, but the pass-books, being with the Superintending Engineer, could not be checked.
14. Rupees 3,161-3-9 at credit of deposits regarding Kásim Áli Nuckvey Sáhib can be cleared as pointed out in paragraph 6 (c) of these notes.
15. There was no service book for the anicut superintendent, but this will now be opened.
16. The office wants bracing up a little, but is not in bad order on the whole.

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

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

2. The Superintending Engineer will submit his views on the subject of paragraph 4 of the notes, and will inquire into and report on the matter referred to in paragraph 6 (a) and the Examiner's remarks thereon.
3. The attention of the Executive Engineer will be directed to paragraph 8 of the notes, and to clauses (b), (c), (d), and (e) of paragraph 6. He will report to the Superintending Engineer whether the payment referred to in paragraph 6 (b) was correct.
4. In paragraph 7 of the notes, it is stated that the accountant had not posted new standing orders in the office copy of the Public Works Code, and was unaware of the nature of many important standing orders of 1885. This is unsatisfactory, as explained by the Examiner, and as similar omissions in other divisions have recently been brought to notice, the Examiner will be requested to issue stringent orders on the subject to all divisional accountants.
5. The Examiner's remark on paragraph 10 will receive attention from the Executive Engineer, and that officer will submit, for orders, the question of the disposal of the amount deposited by the late Donathai Veeradah, maistry. The

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

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

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

(True Extract.)

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

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

Exd. E. Fernandez.
Spare Copies

GENERAL
ACCOUNT.Govt. of Madras
PUBLIC WORKS.

Dated February, 22nd.

Recd.

Enc

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

FEBRUARY.

Notes of Inspection

Orders on —, submitted by the Examiner,
Public Works Accounts, of the office of
the Sangam Project division.N.B.—In any future com-
munication on this subject, the
number and date of this letter
should be quoted.

From

No. 121 H.

THE EXAMINER,

PUBLIC WORKS ACCOUNTS,

MADRAS,

To

The Secretary to Government,

Public Works Department.

Madras, 16 February 1886.

Sir,

I have the honor to submit for information and orders of Government, notes by Mr. Rainier, Dy. Examiner, of his inspection of the Office of the Sangam Project Division.

Para 3. The Executive Engineer's attention is necessary to the informalities in the Cash Accounts sent in by the Dy. Collector, who should be required to correct them.

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

Para 6 (a). The Superintending Engineer's special attention should be directed to the Manufacture Accounts subsidiary to the work "Anicut across the Penner"—the more so if the Anicut is to be finished in July next. It is scarcely worthwhile now to attempt to remedy and classify afresh the erroneous charges to "General Charges", "Land, Kilns etc." and "Tools and Plant". The charges under the first and second items must of course remain at debit of the work and be distributed amongst such sub heads of the estimate as the Executive Engineer and Superintending Engineer determine. If the tramway plant and wagon stock were obtained

specially for this particular work, the original cost and the maintenance, should have been charged to the work, and shown as a sub work or as provided for in Code para 2335 - the plant being on completion of the work valued and treated as Stock or as Tools and Plant, as then considered advisable, and the work credited with such value. If however this plant was for general purposes, the original cost was rightly charged to the final head Tools and Plant and only the maintenance of the tramway etc. should be charged to the work. The matter should be enquired into by the Superintending Engineer and report submitted to the Chief Engineer.

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

Para 7. This is unsatisfactory; unless the subject of Standing Orders is studied as soon as they come to hand, modifications in practice and procedure are not carried out.

Para 10. The Executive Engineer should carry out the orders in Code paras 2283 A. et seq (Standing Order No. 63 of 1885).

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

3. The state of the Office is fair, but there are

indications

indications of untidiness and want of care.

I have the honor to be,

Sir,

Your Most Obedient Servant.

P. C. L. L. L.

Examiner P. W. Accounts.

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SP. Mr. H. 16

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

No. 121/K.

Dated 16th February 1886.

Recd. 17

Encls. 1.

Notes of inspection of the
Office of the Sangam Project
Division by Mr. Rainier Dy.
Examiner. Forwards with remarks.

NOTES OF INSPECTION BY H. RAINIER ESQ. DEPUTY EXAMINER
P.W. ACCOUNTS MADRAS, OF THE OFFICE OF THE EXECUTIVE ENGINEER
SANGAM PROJECT DIVISION, ON THE 1ST. AND 2ND. FEBRUARY 1886.

MR. ALLEN MALET THE EXECUTIVE ENGINEER, AND P. MANU-
MAJI RAO THE ACCOUNTANT WERE PRESENT; THIS OFFICE WAS LAST
EXAMINED ON THE 21ST. JULY 1884 (SEE G.O. NO. 1916 W. OF 7TH,
AUGUST 1884).

2. THE SUB-DIVISIONS ARE THE SANGAM, AND THE KUNIGIRI,
THE LATTER HELD BY MR. J. WHITELEY ASSISTANT ENGINEER WHO HAS A
DRAWING ACCOUNT; THE SANGAM SUB-DIVISION IS UNDER SUB-EN-
GINEER, CONDUCTOR J. LALOR, WHOSE PAYMENTS ARE MADE BY THE
EXECUTIVE ENGINEER. THE SPECIAL DEPUTY COLLECTOR FOR TAKING
UP LAND WHO IS STATIONED AT NELLORE HAS A DRAWING ACCOUNT.
THERE ARE TWO EMPRESTS-HOLDERS (1) ANICUT SUPERINTENDENT
SANGAM RS. 30 (2) SANGAM PROJECT FORWARDING AGENT AT NUTICOOR
BASIN (A CLERK ON RS. 15 PER MONTH) RS. 20. NEITHER GIVE ANY
SECURITY.

3. THE CASH BOOK FROM MR. WHITELEY COMES UP EVERY TEN
DAYS, THAT OF THE SPECIAL DEPUTY COLLECTOR, ONCE A MONTH.
BOTH SHOULD INVARIABLY BE AUDITED BY THE ACCOUNTANT WHO
SHOULD BY INITIALING AND DATING VOUCHER AFTER VOUCHER AS
CHECKED, LEAVE NO DOUBT OF HIS HAVING SYSTEMATICALLY DONE
THIS ESSENTIAL DUTY - AT PRESENT IT IS LEFT TO A JUNIOR CLERK.
VOUCHERS OF THE DEPUTY COLLECTORS CASH BOOKS HAVING ALL GONE
UP TO MADRAS, AND THERE BEING NO COPIES IN THE OFFICE, NO
CHECK COULD BE APPLIED - THE ACCOUNTS WERE NOT NEAT, SHEWED
ALTERATIONS UNACKNOWLEDGED AND BORE NO SIGNATURE, AND ONLY

ONE INITIAL AT THE END, VIZ. ^{that} OF THE DIVISIONAL ACCOUNTANT WITHOUT DATE. THE IMPREST ACCOUNTS WERE IN ORDER. THE BALANCE OF THE EXECUTIVE ENGINEER DRAWING ACCOUNT ON THE 31ST JANUARY 1886 WAS AS FAR AS POSSIBLE CHECKED IN THE UN-AVOIDABLE ABSENCE OF THE PASS BOOK.

4. CASH TRANSACTIONS ARE VERY LARGE IN THIS DIVISION THE PAYMENT OF CONTRACTORS BY CHEQUE BEING THOUGHT INCONVENIENT, THE NEAREST TREASURY NELLORE BEING 22 MILES AWAY. THE CASH IN CHEST IS SOMETIMES AS MUCH AS RS.10,000 GENERALLY BETWEEN RS.3,000 AND 4,000. THERE IS A CASHIER IN THE DIVISIONAL OFFICE, WHO HAS DEPOSITED RS.1,000 SECURITY, AND THERE IS ANOTHER IN THE OFFICE OF THE KANIGERI SUB-DIVISION WHOSE SECURITY IS RS.500.

5. THE DIVISIONAL CASH BOOK IS SAID TO BE FREQUENTLY AND THOROUGHLY CHECKED BY THE EXECUTIVE ENGINEER ITEM BY ITEM; PAYMENTS ARE APPARENTLY ALL MADE AT THE EXECUTIVE ENGINEER'S OFFICE BY THE CASHIER AT A PRE-ARRANGED DATE AND HOUR, IN THE PRESENCE OF THE SUBORDINATE IN CHARGE OF THE WORK PAID FOR.

6. THE ACCOUNTS OF WORKS HAVING BEEN OVERHAULED FOR THREE MONTHS - THE FOLLOWING NOTES ARE OFFERED:-

A. ANICUT ACROSS THE PENNAIR - SUBSIDIARY TO THIS WORK IS A LARGE MANUFACTURE OF STONE, WHICH UP TO SEPTEMBER 1884 WAS DONE BY A CONTRACTOR. FROM OCTOBER 1884 THE STONE HAS BEEN QUARRIED, CARRIED AND DELIVERED ON THE WORK BY DEPARTMENTAL AGENCY, AND THE ACCOUNT OF THIS CONSIDERABLE BUSINESS HAS BEEN KEPT BY ITSELF IN THE REGISTER OF WORKS, FOR STONE, GRAVEL, RUBBISH, CONCRETE UNDER SUBHEADS, QUARRYING, CARRYING, GENERAL CHARGES. THE ACCOUNT IS OF THE CHARACTER REFERRED TO IN CODE PARA 2235, BUT THERE ARE CERTAIN PECULIARITIES ABOUT IT. THE TOTAL AMOUNT AT DEBIT AT THE END OF DECEMBER 1885

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WAS RS.45,783-2-1 OF WHICH AS MUCH AS RS.35,119-6-11 WAS UNDER 'GENERAL CHARGES'. NOW 'GENERAL CHARGES' HAS BEEN DEBITED WITH MANY ITEMS PROPERLY APPERTAINING TO 'GENERAL CHARGES'. ITEMS BELONGING TO 'LAND KILNS' WHICH HAVE NOT BEEN INCLUDED UNDER 'GENERAL CHARGES' AS ABOVE, HAVE BEEN DEBITED TO TOOLS AND PLANT, SUCH FOR INSTANCE, AS RAILS AND ROLLING STOCK OF THE TRAMWAY. THE 'GENERAL CHARGES' ACCOUNT IS THUS MADE UP OF CERTAIN CURRENT WORKING EXPENSES ('GENERAL CHARGES' PROPERLY CALLED) AND OF CERTAIN OUTLAY NOT CHARGEABLE TO ANY PARTICULAR PERIOD BUT TO BE SPREAD OVER THE ENTIRE WORK. SUCH OUTLAY MIGHT HAVE BEEN CHARGED OFF AT ANY TIME SINCE THERE IS BUT ONE WORK CONCERNED, BUT THE USE OF THE 'LAND KILNS' ACCOUNT WOULD HAVE KEPT SEPARATELY ON RECORD THE VALUE OF ALL PLANT ETC USED ON THE WORK AND WOULD HAVE ASSISTED THE ADJUSTMENT OF WHATEVER IS LEFT ON HAND AT THE CLOSE OF OPERATIONS. IN IT SHOULD HAVE APPEARED ALL THE COST OF PERMANENT WAY AND ROLLING STOCK USED ON THE MANUFACTURE SINCE IT FORMS A PROPER CHARGE TO THE WORK ITSELF AND NOT TO TOOLS AND PLANT. MOREOVER AS THE ANICUT IS EXPECTED TO BE FINISHED IN JULY 1886 AND AS THE ABOVE AMOUNT HAS HERE TO BE CLEARED BY DEBIT TO FINAL SUBHEADS - SUCH HEAVY ADJUSTMENTS WILL GREATLY INCREASE THE RATES OF THE SUBHEADS UPON WHICH THEY FALL - HITHERTO THE ACCOUNT 'GENERAL CHARGES' HAS BEEN CLEARED OCCASIONALLY ACCORDING TO THE ACTIVITY OF WORK AND THE RATES WOULD ADMIT. THE AMOUNT SO CLEARED IN 1885-86 UP TO DECEMBER 1885 WAS ONLY RS.462-11-7. AS REGARDS OTHER SUBHEADS OF THIS MANUFACTURE ACCOUNT, THERE HAS BEEN OCCASIONAL CLEARANCE BY DEBIT TO THE FINAL SUBHEADS OF ESTIMATE IN WHICH STONE HAS BEEN USED, ACCORDING TO THE TOTAL QUANTITY OF WORK DONE ON SUCH SUBHEADS - THIS INFORMATION IS OBTAINED FROM AN ABSTRACT OF MEASURED WORK DONE BY PETTY CONTRACTORS, WHICH ABSTRACT IS DERIVED FROM MEASUREMENT BOOKS KEPT ON THE SPOT, AND WHICH WERE DULY EXAMINED. THE ABOVE ABSTRACTS ARE MADE OUT AND RENDERED, NOT PERIODICALLY AS THEY SHOULD BE, BUT ONLY AS OFTEN AS MONEY IS REQUIRED BY THE CONTRACTORS. THE STONE OR NEARLY ALL OF IT HAS LATELY BEEN USED IN THE SUBHEAD NO.14 RUBBLE APRON, AND THE RATE ESTIMATED, RS.5-6-0 IS LIKELY TO BE MUCH EXCEEDED. THE ABOVE PARTICULARS ARE NOT SHOWN IN THE ACCOUNTS SENT TO THE EXAMINER, THE WORK VOUCHER OF THE ANICUT GIVING NO CLUE TO THEM. - AS THE MANUFACTURE ACCOUNT OF STONE IS DETAILED IN THE REGISTER OF WORKS IT MIGHT HAVE FORMED THE SUBJECT OF A SEPARATE WORK VOUCHER TO THE EXAMINER (IN FORM N.38 A.) ALTHOUGH SUBSIDIARY TO THE ANICUT, WHICH FACT HAD ONLY TO BE STATED ON IT TO BE CLEARLY UNDERSTOOD.

THE ACCOUNT OF THE ABOVE MANUFACTURE IS NOT AT ALL NEATLY KEPT, AND CONTAINS MANY ALTERATIONS

UNACKNOWLEDGED

UNACKNOWLEDGED.

B. EXCAVATING AND BANKING SOUTH CHANNEL, KUNIGERI TANK - CONTRACT CERTIFICATE OF WORK DONE BY A CONTRACTOR. CASH VOUCHER NO. 324, CERTIFIED BY SUB-DIVISIONAL OFFICER FOR RS. 870-15-3 FIGURES AFTERWARDS ALTERED BY CONTRACTOR (AS PER HIS INITIALS) TO RS. 886-7-1 AND THUS ENTERED IN WORK ABSTRACT AND REGISTER OF WORKS - ALTERATIONS NOT INITIALED BY ANY OFFICER, BILLS FOR PAYMENT ARE CHECKED BY CLERK K. SUBARROW, NOT BY THE ACCOUNTANT.

C. KANIGERI CANAL FALL AT 4 MILES - THIS WORK WAS COMPLETED ABOUT MAY 1885 - THERE HAS BEEN NO OUTLAY SINCE JUNE 1885. THE COMPLETION REPORT CANT HOWEVER BE RENDERED PENDING THE FINAL SETTLEMENT WITH KAZIM ALLY NURSEY SALS (G.O. NO. 2851 W. OF 30TH. NOVEMBER 1885). THE VALUE OF TOOLS TAKEN BY THE CONTRACTOR (PARA B OF ABOVE G.O.) WAS NOT AT THE TIME OF ISSUE CREDITED TO TOOLS AND PLANT. IF THAT AMOUNT IS NOW CREDITED TO TOOLS AND PLANT BY DEBIT TO DEPOSITS, IT WILL REDUCE THE AMOUNT IN THE DEPOSITS ACCOUNT TO THE NET AMOUNT PAYABLE TO THE CONTRACTOR UNDER GOVERNMENT ORDERS, WHICH AMOUNT CAN BE THEREFORE CHARGED OFF TO WORKS CONCERNED WITHOUT MORE DELAY, THE ABOVE WORK BEING ONE OF THEM, SANGUM ANICUT THE OTHER.

D. REPAIRING DAMAGES CAUSED BY FLOODS. TO THE DOUBLE ROW OF WELLS UNDER SANGUM ANICUT BODY WALL - EXPENDITURE ON THIS WORK APRIL TO JULY 1884 RS. 16,377 WAS DEBITED TO ANICUT AND OTHER WORKS PENDING SANCTION OF THE ABOVE ESTIMATE - WHEN IT WAS APPROXIMATELY TRANSFERRED THERETO IN AUGUST 1884 AND APPEARS AS OUTLAY FOR THAT MONTH IN THE REGISTER OF WORKS UNDER THE ABOVE HEADING.

THERE IS NO OUTLAY RECORDED SINCE, AND THE AUGUST 1884 FIGURES HAVE NOT BEEN BROUGHT FORWARD. EXECUTIVE ENGINEER STATES THAT THE WORK HAS BEEN CONTINUED AND ENDED THIS YEAR 1885-86 - BUT THERE IS NO CHARGE IN THE ACCOUNTS - INVESTIGATION NOW ORDERED WILL PERHAPS FIND ITEMS BELONGING TO THE ABOVE WORK ERRONEOUSLY CHARGED TO THE ANICUT OR ELSEWHERE.

E. THE EXECUTIVE ENGINEER HAS NOT YET COMMENCED TO VERIFY EACH ACCOUNT IN THE REGISTER OF WORKS AFTER THOROUGHLY EXAMINING THE WORK ABSTRACT - THIS WILL NOW BE DONE, AS ORDERED IN G.O. NO. 2650 W. OF 7TH. NOVEMBER 1885.

7. THE ACCOUNTANT HAD NOT POSTED NEW STANDING ORDERS IN THE OFFICE CODE, AND WAS UNAWARE OF THE NATURE OF MANY IMPORTANT STANDING ORDERS OF 1885 - THE LAST STANDING ORDER

POSTED

POSTED WAS NO. 208 OF 1884.

8. STOCK COMPRISED ON 31ST. DECEMBER 1885 SUBHEADS AGGREGATING IN VALUE RS. 8,055-3-10, IN WHICH HAS TO BE RECKONED BALANCE OF OUTLAY ON MANUFACTURE OF STOCK FOR GENERAL PURPOSES, AMOUNTING TO RS. 3,250-11-1. THE LIMIT SANCTIONED FOR STOCK OF ALL KINDS IS RS. 14,500. STOCK IS SAID TO HAVE BEEN RECENTLY COUNTED AND TO BE ALL QUITE SERVICEABLE AND NONE OF IT SURPLUS. THE PRESCRIBED DAILY REGISTER OF RECEIPTS (FORM M.9) IS NOT MAINTAINED AND SHOULD BE STARTED AT ONCE AND POSTED FROM ACTUAL RECEIPTS OF STOCK AND NOT FROM PAYMENTS MADE. THE MONTHLY ABSTRACTS OF STOCK SHOULD BE NEATLY PREPARED, THERE IS NO EXCUSE FOR THE UNTIDINESS OF THESE ABSTRACTS. TEAK WOOD SOLD TO MR. B--- IN MAY AT RS. 2-4-0 PER CUBIC FOOT (RS. 2-2-7 BEING THE BOOK RATE) SHOULD HAVE BEEN SOLD AT AT A RATE SUCH AS TO COVER ESTABLISHMENT AND TOOLS AND PLANT. SAY 25 PER CENT ABOVE THE BOOK RATE.

9. THERE ARE CERTAIN MANUFACTURE ACCOUNTS FOR GENERAL PURPOSES IN COURSE OF EXAMINATION OF WHICH, THE FOLLOWING POINTS WERE NOTICED:-

A. LIME MANUFACTURE AT NORTH BANK OF PENNAIR - THIS OPERATION HAS BEEN GOING ON SINCE JUNE 1881. THERE WAS CERTAIN OUTLAY ON MATERIALS AT SITE, AS WELL CERTAIN 'GENERAL CHARGES' BROUGHT OVER FROM THE 1884-85 TO THE 1885-86 ACCOUNT. ALL OUTLAY ON GENERAL CHARGES FOR A PARTICULAR YEAR, SHOULD BE INCLUDED IN THE OUTTURN OF THAT YEAR. THERE WERE DEBITS TO 'LAND KILNS' IN 1881-82 RS. 13,352-13-0 AND CREDITS RS. 2,724-0-11 WHICH CLEARED THE LAND KILNS CREDITS IN THAT YEAR RS. 768-14-10. DEBITS IN 1882-83, RS. 100-2-9, AND CREDITS RS. 2,724-0-11 WHICH CLEARED THE LAND KILNS ACCOUNT - BUT AS THERE WAS MANUFACTURE OUTLAY IN 1883-84 RS. 12,452, AND IN 1884-85 RS. 11,944 AND SOME ALSO IN 1885-86. THE LAND KILNS ACCOUNT COULD HAVE BEEN CONTINUED

AND

AND THE CREDIT TO THAT ACCOUNT BY DEBIT TO MANUFACTURE SPREAD OVER A LONGER PERIOD AND LARGER OUTTURN. THE REGISTER OF WORKS ACCOUNT OF ABOVE MANUFACTURE IS UNTIDY.

B. BRICK MANUFACTURE FOR SOUTHERN AND CENTRAL CHANNEL WORKS - THE OPERATIONS WERE BEGUN IN JULY 1884 (G.O. NO. 1922 OF 7TH AUGUST 1884) AND THE OUTLAY TO DECEMBER 1884 WAS CLEARED ENTIRELY BY OUTTURN. OPERATIONS BEING RESUMED IN FEBRUARY 1885 THE OUTLAY TO END OF MARCH WAS NOT CLEARED BUT THE ACCOUNT WAS CONTINUED ON INTO 1885-86 UNDER G.O. NO. 994 W. OF 27TH APRIL 1885. THERE IS ROOM FOR IMPROVEMENT IN THE ACCOUNTS OF THIS MANUFACTURE AS REGARDS NEATNESS.

C. UNDER PARA 7 OF THE GOVERNMENT OF INDIA RESOLUTION PRINTED WITH G.O. NO. 2650 W. OF 7TH NOVEMBER 1885 THE EXECUTIVE ENGINEER IS REQUIRED TO ATTEST THE ACCURACY OF EACH MONTH'S ACCOUNTS OF MANUFACTURES AS WELL AS THOSE OF WORKS.

10. THE WORKSHOPS OF THIS DIVISION ARE SMALL - THEIR BUILDINGS AND PLANT ARE CHARGED OFF TO THE PROJECT - ABOUT 30 HANDS ARE EMPLOYED DAILY - PAYMENT BEING MONTHLY.

THE MUSTER SHEET SHOULD BE COMPLETELY FILLED IN, NOT EXCEPTING THE COLUMN FOR 'DAILY TOTAL OF LABOR EMPLOYED' AS THIS ENABLES DAILY CHECK WITH THE TIME SHEETS ALLOCATING TO JOBS. THE OUTLAY ON LABOR IS CHARGED OFF MONTHLY TO JOBS CONCERNED - MATERIALS ON ISSUE TO WORKSHOPS ARE AT ONCE CHARGED OFF TO JOBS THE INCENT ON THE STORES SPECIFYING THE JOBS FOR WHICH THE STUFF IS REQUIRED - THE DAILY ABSTRACTS WERE EXAMINED, AND LABOR ROLLS AND TIME SHEETS COMPARED, UP TO DATE. NO JOBS FOR PRIVATE INDIVIDUALS APPEAR IN THE ACCOUNTS, BUT IF OR WHENEVER THERE ARE SUCH JOBS UNDERTAKEN THEY SHOULD CERTAINLY BE ACCOUNTED FOR AND SHOWN. THERE IS NO UNCHARGED OFF OUTLAY IN THESE SHOPS. THE ACCOUNTS OF WHICH ARE CLEARLY AND WELL KEPT BY KISTNASAWMY CLERK.

11. IN THE MISCELLANEOUS ADVANCES ACCOUNT THERE IS A

BALANCE

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9
BALANCE OF RS. 76-11-3 STILL RECOVERABLE OUT OF RS. 250 ADVANCED UNDER THE SUPERINTENDING ENGINEER'S SANCTION TO CERTAIN BRICKLAYERS IN DECEMBER 1884. THESE MEN ARE NOT CONTINUOUSLY AT WORK, AND SOME HAVE GONE AWAY - BUT THE EXECUTIVE ENGINEER CONSIDERS THE ITEM RECOVERABLE.

RULE 3 OF PARA 499 OF THE CODE SHOULD BE STRICTLY ADHERED TO, OR IF IT CANNOT BE FOLLOWED, NOTHING EASIER THAN TO MAKE SPECIAL REPORT OF CIRCUMSTANCES, THROUGH THE SUPERINTENDING ENGINEER.

12. THE LATE DONATHI VEERADAH, MAISTREE DEPOSITED RS. 2,960-1-1 WHICH REMAINS DUE TO HIS ESTATE - FOR WORK DONE PREVIOUS TO MARCH 1884. THE MAN'S RELATIVES LIVE IN MADRAS, AND ORDERS OF GOVERNMENT ARE DESIRABLE, FOR THE DISPOSAL OF SUCH DEPOSITS, IF SUCH ORDERS HAVE NOT ALREADY ISSUED, SEE PARA 4 OF G.O. NO. 2891 W. OF 4TH DECEMBER 1885.

13. SAVINGS BANK DEPOSITS AGGREGATE - ACCORDING TO THE ENTRIES AT BACK OF DEPOSITS SCHEDULE FOR SEPTEMBER 1885, RS. 1,900, BUT THE PASS BOOKS BEING WITH THE SUPERINTENDING ENGINEER COULD NOT BE CHECKED.

14. RS. 3,161-3-9 AT CREDIT OF DEPOSITS REGARDING KAZIM ALI NUCKSEY SALE CAN BE CLEARED AS POINTED OUT IN PARA 6 C. OF THESE NOTES.

15. THERE WAS NO SERVICE BOOK FOR THE ANICHT SUPERINTENDENT BUT THIS WILL NOW BE OPENED.

16. THE OFFICE WANTS BRACING UP A LITTLE. BUT IS NOT

IN

IN BAD ORDER ON THE WHOLE.

EN ROUTE TO PULICAT
(TH. FEBRUARY 1886.)

H. Rainier,

CV. EXAMINER P.W. ACCOUNTS.

H. Rainier
11/16

Proceedings of the Madras Government

under date the 22nd Feby/86

Read the following

From the Examiner. P.W.

Accounts N.6. N. 121 W. 16 Feby/86

Communicated.

to the Suptg. Engineer
II Circle, for the infor-

mation and guidance
of the Executive Engr.

Saugam Project Division,
whose attention will

be directed to the
various matters brought

specially to notice by
the Examiner.

2. The Suptg. Engr. will submit his views on the subject of para 4 of the notes, and will inquire into and report on the matter referred to in para 6(a) and the Examiners remarks thereon.

3. The attention of the Executive Engr. will be directed to para 8 of the notes, and to clauses (b) (c) (d) and (e) of para 6. He will report to the Suptg. Engineer whether the payment referred

to in para 6 (b) was correct.

4. In para 7 of the notes, it is stated that the accountant had not posted new standing orders in the office copy of the P.W. Code, and was unaware of the nature of many important standing orders of 1885. This is unsatisfactory, as explained by the Examiner; because, as remarked by the Examiner, unless the subject of standing orders is studied as soon as they come to hand, modifications

~~in practice and pro-~~
~~-cedure are not con-~~

~~ried out. As similar~~
and as similar
omissions in other

Divisions have re-
cently been brought

to notice, the Examiner
will be requested to
issue stringent orders
on the subject to all
Divisional Accountants.

5. The Examiner's
remarks on para 10 will
receive attention from
the Executive Engineer,
and that officer will
submit for orders the
question of the dis-
posal of the amount

Para 4 of G.O.

N^o 2891 W of 4-12-85

deposited by the late
Donathai ^{W.S.}Veradach,
maistree. The G.O.

quoted by the Deputy
Examiner in para 12
of the notes refers to
a different case, which
was finally disposed
of in G.O. 3060 W of 18th
December 1885. It is not
possible to issue any
general orders in regard
to the disposal of
such deposits; each
case should be sub-
mitted for the orders
of Government.

6. The state of the
Division, as shown in

Inspection notes of
these ~~factory~~ notes of
Inspection can be
considered fair only,
and considerable
room for improvement
exists. The Government
trust that the ^{result of the} next
inspection will ~~be~~
~~be~~ more satis-
- factory state of
affairs.

22/2/86

W
22.2.86

4/13 S.E. II mile ✓
Ex. P.W. acc't

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Govt. of Madras.

PUBLIC WORKS.

GOVERNMENT OF MADRAS
1880, No. 4320

Order of Inspection

Orders in — submitted
by the Inspector of the
Office of the Survey and
Map Department.

Vide No. 2359 of 1879/80

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Per [Signature]