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(3) Initials of the Referencer Lens

# TAMIL NADU ARCHIVES

## GOVERNMENT OF TAMIL NADU

Public Works DEPARTMENT

| G.O. No. / B.P. No: 220 W. | Press. / Mis. |
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| Dated 24-1-1887 | 19~~8~~. |

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220/1

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, 21st January 1887, No. 165 W.

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

2. The improvement in the state of the accounts work since the previous inspection is satisfactory, and the attention of the Executive Engineer is now necessary to the further improvements suggested in the report.

Enclosure.

Notes of Inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Ramnad division, on the 10th, 11th and 12th January 1887.

The Executive Engineer, Mr. W. S. Harrington, and the accountant, T. Jeyaram Chetti, were present. The office was last examined by an Accounts officer in December 1885—see papers with G.O., No. 118 W., of 14th January 1886.

2. The Executive Engineer remains the only drawing officer in the division. There are no sub-divisions.

3. A supervisor and three overseers hold imprests which have varied in amount from month to month, the largest of which at present, Rs. 500, is held by P. M. Arumukham Pillay, overseer, 1st-grade, who has under him some departmental work. Appasawmy Iyengar, overseer, 2nd-grade, has an imprest of Rs. 300; S. K. Ramachandra Shastri, overseer, 2nd-grade, has Rs. 250, and Rs. 50 is held by P. Murugasem Pillay, supervisor, 2nd-grade. The imprests are frequently recouped, and the accounts, especially those of Ramachandra Shastri, are neatly and well kept, but the recoupment in the Executive Engineer's office has often occupied more than a week, which is a longer period than is necessary.

4. The Executive Engineer's cash-book is kept by the accountant. It is very neat, and generally in order. The cash balance was counted and found to agree with the cash-book. The cash abstract book is posted correctly and is up to date.

5. The balance of the Executive Engineer's drawing account at the close of December 1886 was proved correct. The applications for funds have been in late months and, as a rule, limited to bare requirements, but for July 1886 the expenditure, Rs. 4,998, left Rs. 3,089 in the treasury.

6. The cash-book was checked for two months, July and August, as well as for odd periods of other months; and, as has been stated, was found generally in order; but as regards a cheque for Rs. 23-11-2 drawn on 19th March 1885 and entered in the cash-book as paid away on that date, it appears that the cheque remained in the Executive Engineer's cash chest until the 14th December 1886, when it was cancelled, under the following circumstances. The above amount was the balance said to be due to a contractor, Shunmogum Pillay, for work (value Rs. 213-11-2) done previous to October 1885, of which a memorandum was produced, but no measurements. Rs. 190 was paid in October 1885 (no measurement sheet or voucher available) and Rs. 23-11-2 was drawn as above for final payment, but the contractor could not be found, and has not yet turned up. The accountant very properly, though after a great deal too much delay, made a *minus* entry on the charge side of the cash-book under "bank or treasury" reversing the entry of 19th March 1886, and crediting "deposits," and this is duly approved by the Superintending Engineer (Code paragraph 1828). The accountant also drew another cheque for Rs. 23-11-2 paying it into treasury as miscellaneous receipts; this was an error.

7. Many of the piece-workers employed are only able to sign their names; such signatures should apparently be treated as marks only, and witnessed by two persons when in acknowledgment of any payment.

8. Vouchers are not infrequently altered and sometimes without the necessary initial in support; the slovenly practice of turning one figure into another should be under no circumstances allowed.

9. The works are none of them very large. The largest are a good deal behind the expenditure provided in the current year's budget, thus :—

| Tanks. | Budget provision, 1886-87. | Expenditure up to 31st December 1886. |
|---|---|---|
| | Rs. | Rs. |
| Kalary ... ... ... ... ... ... ... | 7,610 | 1,124 |
| Ramnad ... ... ... ... ... ... ... | 10,040 | 3,626 |
| Rajasingamangalem ... ... ... ... ... | 8,650 | 2,479 |
| Anakulam ... ... ... ... ... ... ... | 2,020 | *Nil* |

and the total outlay to end of December in this division, including establishment, Rs. 56,680, is only about half what has been provided for the year, viz., Rs. 1,14,390.

10. Payments of contractors, and piecework workers under agreement, are made by the Executive Engineer, and the works accounts for July and August 1886 and other periods being examined were found in very fair order. But the following notes are offered :—

(*a*) It is important that every contract should involve an account with the contractor in form No. M.-60. The term "contract" is defined in Code paragraph 1344. It has no regard for amount, or for the particular form of agreement. Thus a piecework agreement with a stipulation added respecting time and quantity becomes a contract. In this division there have been many contracts without any contractor's ledger account, the bills for the work being mere measurement sheets.

(*b*) There are some instances of delay in reporting measurements, and in bringing them to account under Code paragraph 1864. For instance, contractor Yasudian Pillay was not credited in December with 125.271 cubic feet of earthwork, measurement of which was reported in that month. The last measurement in early December of work done on the Kalary tank is not entered in contractor's ledger. Contractor Muthusawmy Pillay's work measured on 11th October was embodied in contract certificate on 12th November 1886; and the next further measurement of his work on 15th December, reached the office on 10th January 1887.
Work should be measured at least once a month (Code paragraph 1367).

(*c*) Measurements in measurement books and measurement sheets should be cancelled as directed in Standing Order No. 158 of 1885 on the directions at back of form M.-19, and this would be conveniently done by a rubber stamp.

(*d*) The above and some other standing orders seem to be unknown to the accountant and the form book is not posted with corrections.

(*e*) Work abstracts are never put in hand till the close of the month to which they relate, but the *closing of the breach of Raganatha Cauvery channel* done by village headmen and labor is the only work on which departmental agency is employed, and the accounts of this work are in good order.

(*f*) Comparison of measurement sheets with the original measurements in books resulted in entire agreement wherever made. The process was rendered slow by so many small works being recorded in one book. The books are well kept.

(*g*) There is only a small value of materials at site of works, viz., Rs. 2,293, but each overseer or supervisor in charge of works should give a monthly acknowledgment of the materials in his charge by signing part IV of the work abstract of each work at site of which there are any materials.

(*h*) There are still maistries (7) employed and charged to works though each engaged on more than one work—*vide* Code paragraph 935.

(*j*) Rs. 1,432 was at the end of December due to 27 pieceworkers under agreement, from dates back to May 1886; this the Executive Engineer explained to be due to the difficulty of keeping men continually at work and the necessity of keeping their money in hand till its completion.

(*k*) There are 93 works on which no progress has been reported for six months, and no completion reports rendered. These are being inquired into and will be reported upon soon.

11. The tools and plant accounts are now in order.

12. The register of Government buildings is incomplete and requires attention. There is no list of the zemindari buildings.

13. The work of the office is not heavy, but the accountant has very little assistance and is fully occupied. Everything not noticed above is in good order.

Madras,
17th January 1887.

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

220
2



Order—dated 24th January 1887, No. 220 W., Public Works.

Communicated to the Superintending Engineer, VI Circle, for the information and guidance of the Executive Engineer, Ramnad division, whose special attention will be directed to paragraph 10 of the notes.

(True Extract.)

(Signed) J. O. HASTED, Colonel, R.E.,
Secretary 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 {1887} Madras

PUBLIC WORKS.

*Dated January, 24th.*

*Read.* *Encl.*

**G.O., 24th Jan. 1887, No. 220 W.**

**JANUARY.**

**Inspection Notes**

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

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

[C. No. 2.]

220/3

No. 165 W.

From D. C. Gordon Esqr.
EXAMINER,
PUBLIC WORKS ACCOUNTS,
MADRAS,

To

The Secretary to Government,
Public Works Department.

*Madras,* 21st January 1887.

Sir,

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

2. The improvement in the state of the Accounts work since the previous inspection is satisfactory, and the attention of the Executive Engineer is now necessary to the further improvements suggested in the report.

I have the honor to be,

Sir,

Your Most Obedient Servant.

D. C. Gordon

Examiner P. W. Accounts.

Ex. 20/1. Encl. One

Enclosure No 1 of letter No 165/7a dated 21-1-87.

NOTES OF INSPECTION BY H.RAINIER ESQ. DEPUTY EXAMINER P.W.ACCOUNTS MADRAS. OF THE OFFICE OF THE EXECUTIVE ENGINEER RAMNAD DIVISION, ON THE 10TH , 11TH AND 12TH JANUARY 1887.

THE EXECUTIVE ENGINEER MR.W.S.HARRINGTON AND THE ACCOUNTANT T.JEYARAM CHETTI WERE PRESENT. THE OFFICE WAS LAST EXAMINED BY AN ACCOUNTS OFFICER IN DECEMBER 1885, SEE PAPERS WITH G.O. NO.113 W. OF 14TH JANUARY 1886.

2. THE EXECUTIVE ENGINEER REMAINS THE ONLY DRAWING OFFICER IN THE DIVISION. THERE ARE NO SUB-DIVISIONS.

3. A SUPERVISOR AND THREE OVERSEERS HOLD IMPRESTS WHICH HAVE VARIED IN AMOUNT FROM MONTH TO MONTH THE LARGEST OF WHICH AT PRESENT, RS.500, IS HELD BY P.M.ARUMUKHAM PILLAY, OVERSEER 1ST GRADE, WHO HAS UNDER HIM SOME DEPARTMENTAL WORK. APPASAMMY IYENGAR, OVERSEER 2ND GRADE, HAS AN IMPREST OF RS.800; S.K.RAMACHANDRA SHASTRI OVERSEER 2ND GRADE HAS RS.250; AND RS.50 IS HELD BY P.MURUGASEM PILLAY, SUPERVISOR 2ND GRADE. THE IMPRESTS ARE FREQUENTLY RECOUPED, AND THE ACCOUNTS - ESPECIALLY THOSE OF RAMACHANDRA SHASTRI, ARE NEATLY AND WELL KEPT, BUT THE RECOUPMENT IN THE EXECUTIVE ENGINEER'S OFFICE HAS OFTEN OCCUPIED MORE THAN A WEEK WHICH IS A LONGER PERIOD THAN IS NECESSARY.

4. THE EXECUTIVE ENGINEER'S CASH BOOK IS KEPT BY THE ACCOUNTANT. IT IS VERY NEAT, AND GENERALLY IN ORDER. THE CASH BALANCE WAS COUNTED, AND FOUND TO AGREE WITH THE CASH BOOK. THE CASH ABSTRACT BOOK IS POSTED CORRECTLY AND IS UP TO DATE.

5. THE

5. THE BALANCE OF THE EXECUTIVE ENGINEER'S DRAWING ACCOUNT AT THE CLOSE OF DECEMBER 1886 WAS PROVED CORRECT. THE APPLICATIONS FOR FUNDS HAVE BEEN IN LATE MONTHS AND AS A RULE LIMITED TO BARE REQUIREMENTS, BUT FOR JULY 1886 THE EXPENDITURE RS.4,998 LEFT RS.3,089 IN THE TREASURY.

6. THE CASH BOOK WAS CHECKED FOR TWO MONTHS, JULY AND AUGUST, AS WELL AS FOR ODD PERIODS OF OTHER MONTHS; AND AS HAS BEEN STATED WAS FOUND GENERALLY IN ORDER, BUT AS REGARDS A CHEQUE FOR RS.23-11-2 DRAWN ON 19TH MARCH 1886 AND ENTERED IN THE CASH BOOK AS PAID AWAY ON THAT DATE, IT APPEARS THAT THE CHEQUE REMAINED IN THE EXECUTIVE ENGINEER'S CASH CHEST UNTIL THE 14TH DECEMBER 1886, WHEN IT WAS CANCELLED, UNDER THE FOLLOWING CIRCUMSTANCES. THE ABOVE AMOUNT WAS THE BALANCE SAID TO BE DUE TO A CONTRACTOR SHUNMOGUM PILLAY FOR WORK (VALUE RS.213-11-2) DONE PREVIOUS TO OCTOBER 1885, OF WHICH A MEMO WAS PRODUCED, BUT NO MEASUREMENTS. RS.190/ WAS PAID IN OCTOBER 1885 (NO MEASUREMENT SHEET OR VOUCHER AVAILABLE) AND RS.23-11-2 WAS DRAWN AS ABOVE FOR FINAL PAYMENT, BUT THE CONTRACTOR COULD NOT BE FOUND, AND HAS NOT YET TURNED UP. THE ACCOUNTANT VERY PROPERLY THOUGH AFTER A GREAT DEAL TOO MUCH DELAY, MADE A MINUS ENTRY ON THE CHARGE SIDE OF THE CASH BOOK UNDER 'BANK OR TREASURY' REVERSING THE ENTRY OF 19TH MARCH 1886, AND CREDITING 'DEPOSITS', AND THIS IS DULY APPROVED BY THE SUPERINTENDING ENGINEER (CODE PARA 1828). THE ACCOUNTANT ALSO DREW ANOTHER CHEQUE FOR RS.23-11-2 PAYING IT INTO TREASURY AS MISCELLANEOUS RECEIPTS - THIS WAS AN ERROR.

7. MANY OF THE PIECEWORKERS EMPLOYED ARE ONLY ABLE

TO

TO SIGN THEIR NAMES - SUCH SIGNATURES SHOULD APPARENTLY BE TREATED AS MARKS ONLY, AND WITNESSED BY TWO PERSONS, WHEN IN ACKNOWLEDGMENT OF ANY PAYMENT.

8. VOUCHERS ARE NOT INFREQUENTLY ALTERED AND SOMETIMES WITHOUT THE NECESSARY INITIAL IN SUPPORT: THE SLOVENLY PRACTICE OF TURNING ONE FIGURE INTO ANOTHER SHOULD BE UNDER NO CIRCUMSTANCES ALLOWED.

9. THE WORKS ARE NONE OF THEM VERY LARGE. THE LARGEST ARE A GOOD DEAL BEHIND THE EXPENDITURE PROVIDED IN THE CURRENT YEAR'S BUDGET, THUS:-

| TANKS | BUDGET PROVISION 1886-87. | EXPENDITURE UP TO 31ST DECEMBER 1886. |
|---|---|---|
| KALAPY..... | RS. 7,610 | RS.1,184 |
| RAMNAD..... | RS.10,040 | RS.3,626 |
| RAJASINGAMUNGALEM..... | RS. 8,650 | RS.2,479 |
| ANAKULAM..... | RS. 2,080 | NIL |

AND THE TOTAL OUTLAY TO END OF DECEMBER IN THIS DIVISION, INCLUDING ESTABLISHMENT, RS.56,680, IS ONLY ABOUT HALF WHAT HAS BEEN PROVIDED FOR THE YEAR, NAMELY RS.114,890.

10. PAYMENTS OF CONTRACTORS, AND PIECEWORKERS UNDER AGREEMENT, ARE MADE BY THE EXECUTIVE ENGINEER, AND THE WORKS ACCOUNTS FOR JULY AND AUGUST 1886 AND OTHER PERIODS BEING EXAMINED WERE FOUND IN VERY FAIR ORDER. BUT THE FOLLOWING NOTES ARE OFFERED:-

(1) IT IS IMPORTANT THAT EVERY CONTRACT SHOULD INVOLVE AN ACCOUNT WITH THE CONTRACTOR IN FORM NO.M 60. THE TERM

'CONTRACT'

'CONTRACT' IS DEFINED IN CODE PARA 1844. IT HAS NO REGARD FOR AMOUNT, OR FOR THE PARTICULAR FORM OF AGREEMENT. THUS A PIECE WORK AGREEMENT WITH A STIPULATION ADDED RESPECTING TIME AND QUANTITY BECOMES A CONTRACT. IN THIS DIVISION THERE HAVE BEEN MANY CONTRACTS WITHOUT ANY CONTRACTORS' LEDGER ACCOUNT, THE BILLS FOR THE WORK BEING MERE MEASUREMENT SHEETS.

(B). THERE ARE SOME INSTANCES OF DELAY IN REPORTING MEASUREMENTS, AND IN BRINGING THEM TO ACCOUNT UNDER CODE PARA 1864. FOR INSTANCE CONTRACTOR YASUDIAN PILLAY WAS NOT CREDITED IN DECEMBER WITH 135,271 CUBIC FEET OF EARTHWORK, MEASUREMENT OF WHICH WAS REPORTED IN THAT MONTH. THE LAST MEASUREMENT IN EARLY DECEMBER OF WORK DONE ON THE KALARY TANK IS NOT ENTERED IN CONTRACTORS' LEDGER. CONTRACTOR Muthusawmy Pillay's WORK MEASURED ON 11TH OCTOBER WAS EMBODIED IN CONTRACT CERTIFICATE ON 12TH NOVEMBER 1886; AND THE NEXT FURTHER MEASUREMENT OF HIS WORK ON 15TH DECEMBER, REACHED THE OFFICE ON 10TH JANUARY 1887.

WORK SHOULD BE MEASURED AT LEAST ONCE A MONTH (CODE PARA 1867:.

(C). MEASUREMENTS IN MEASUREMENT BOOKS AND MEASUREMENT SHEETS SHOULD BE CANCELLED AS DIRECTED IN STANDING ORDER NO.158 OF 1885 ON THE DIRECTIONS AT BACK OF FORM M.19, AND THIS WOULD BE CONVENIENTLY DONE BY A RUBBER STAMP.

(D). THE ABOVE AND SOME OTHER STANDING ORDERS SEEM TO BE UNKNOWN TO THE ACCOUNTANT AND THE FORM BOOK IS NOT POSTED WITH CORRECTIONS.

(E). WORK

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(E). WORK ABSTRACTS ARE NEVER PUT IN HAND TILL THE CLOSE OF THE MONTH TO WHICH THEY RELATE, BUT THE CLOSING OF THE BREACH OF RAGANATHA CAVERI CHANNEL DONE BY VILLAGE HEADMEN AND LABOR- is THE ONLY WORK ON WHICH DEPARTMENTAL AGENCY IS EMPLOYED, AND THE ACCOUNTS OF THIS WORK ARE IN GOOD ORDER.

(F). COMPARISON OF MEASUREMENT SHEETS WITH THE ORIGINAL MEASUREMENTS IN BOOKS, RESULTED IN ENTIRE AGREEMENT WHEREVER MADE - THE PROCESS WAS RENDERED SLOW BY SO MANY SMALL WORKS BEING RECORDED IN ONE BOOK. THE BOOKS ARE WELL KEPT.

(G). THERE IS ONLY A SMALL VALUE OF MATERIALS AT SITE OF WORKS, NAMELY Rs.2.298, BUT EACH OVERSEER OR SUPERVISOR IN CHARGE OF WORKS SHOULD GIVE A MONTHLY ACKNOWLEDGMENT OF THE MATERIALS IN HIS CHARGE, BY SIGNING PART IV OF THE WORK ABSTRACT OF EACH WORK AT SITE OF WHICH THERE ARE ANY MATERIALS.

(H). THERE ARE STILL MAISTRIES (7) EMPLOYED AND CHARGED TO WORKS THOUGH EACH ENGAGED ON MORE THAN ONE WORK, VIDE CODE PARA 935.

(J). RS.I,432 WAS AT THE END OF DECEMBER, DUE TO 27 PIECE-WORKERS UNDER AGREEMENT, FROM DATES BACK TO MAY 1886; THIS THE EXECUTIVE ENGINEER EXPLAINED TO BE DUE TO THE DIFFICULTY OF KEEPING MEN CONTINUALLY AT WORK AND THE NECESSITY OF KEEPING THEIR MONEY IN HAND, TILL ITS COMPLETION.

(K). THERE ARE 93 WORKS ON WHICH NO PROGRESS HAS BEEN REPORTED FOR SIX MONTHS, AND NO COMPLETION REPORTS RENDERED. THESE ARE BEING INQUIRED INTO, AND WILL BE REPORTED UPON SOON.

II. THE TOOLS AND PLANT ACCOUNTS ARE NOW IN ORDER.

12. THE

12. THE REGISTER OF GOVERNMENT BUILDINGS IS INCOMPLETE AND REQUIRES ATTENTION. THERE IS NO LIST OF THE ZEMINDARY BUILDINGS.

13. THE WORK OF THE OFFICE IS NOT HEAVY, BUT THE ACCOUNTANT HAS VERY LITTLE ASSISTANCE AND IS FULLY OCCUPIED.

EVERY THING NOT NOTICED ABOVE IS IN GOOD ORDER.

H. Reinier.

MADRAS
17TH JANUARY 1887. }

DY. EXAMINER P.W. ACCOUNTS.
MADRAS.

220/7

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Commd: to the
S.E. VI Circle for the
information and
guidance of
the Ex: Engr: Ram=
=nad Division
whose special
attention will be
directed to
para 10 of the
notes.

24.1.87

From,

The Examiner P. W. Accounts,

Madras.

To,

The Secretary to Government

P. W. Department.

No. 165 W

Dated 21st January 1887.

Recd.

S.E. VI.C
S.E. VI.
Ex: P.W. accts:

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1/2/87

Enclo. I.

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

Dy

P.W.C. No 463

220
7/87

463

Govt. of 1886 Madras.

PUBLIC WORKS.

Dated 25/1/86

Rec'd 3/2/86

Read. Encl.

G.O. 24th January 1886 No. 220 W

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Inspecting notes.

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Orders on the —
on the Ramnad division
office, submitted by
the Exam. P.W.A.

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