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G.O.M. 2985 W dt 8.11.1887

Public Works Department

GP

8TH NOVEMBER 1887, No. 2985 W., PUBLIC WORKS.

2985
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GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from J. J. WHITELEY, Esq., Executive Engineer, Nellore Division, to the Superintending Engineer, II Circle, dated 9th October 1887, No. 318:—

I have the honor to inform that a sum of Rs. 131-4-9 payable to Gali Iyapa Naidu, Vollapu Guravadu and Kanuparti Narasimulu on account of work done to Duvur branch channel was debited to work and credited to deposit account, and the parties called on to come and receive money within one month's time through a notification in the supplement to *Nellore District Gazette*, dated 17th August 1886. They having failed to appear within the prescribed time, the amount was credited to Government under G.O., No. 3245 W., dated 8th December 1886. The parties now appear for payment, and state that their third partner, Kanuparti Narasimulu, having died, they could not appear in time. I therefore request you will be good enough to obtain the orders of Government for paying the said sum on production of heirship certificate by the third partner's wife.

No. 524, N.L.

Forwarded to the Chief Engineer, Public Works Department, with a request that he will be good enough to obtain sanction for the payment of the sum above referred to, on production of the necessary certificate.

BEZVADA,
12th October 1887.

(Signed) J. W. RUNDALL,
Supg. Engineer, II Circle.

ORDER—dated 8th November 1887, No. 2985 W., Public Works.

Sanctioned as proposed by the Superintending Engineer.

(True Extract.)

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

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

Exd. A. Aubert.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of Madras.
PUBLIC WORKS.

Dated November, 8th.

Recd.

Encl.

G.O., 8th Nov. 1887, No. 2985 W.

NOVEMBER.

Sangam Project

Work done to Duvur branch channel.—
Sanctioning payment to certain contractors
for — of a sum of Rs. 131-4-9 which, not
having been claimed in time, was credited
to Government and is now claimed.

25TH OCTOBER 1886, No. 2819 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from D. C. GORDON, Esq., Examiner, Public Works
Accounts, to the Secretary to Government, Public Works Department, dated
Madras, 22nd October 1886, No. 112 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 Sangam Project
division.

2. In regard to paragraphs 5 and 7, the accountant must himself check all cash
accounts and vouchers thereto, and see that allocation of expenditure is correct. It is
further his business to check, initial, and enface for Executive Engineer's orders to
pay all vouchers paid at the divisional office, and to effectually deface all receipt
stamps immediately payments are made. He should also check the cash and stock
accounts current with abstract books and watch the accounts of miscellaneous advances,
bringing to notice all delays in recoveries or adjustments for the Executive Engineer's
orders. With reference to paragraphs 13 and 14, the delay in posting work abstracts
means delay in compilation of the monthly accounts. The submission of the ten-day
reports should be punctual and wholly independent of the muster roll. The latter is
the account of labor earned, whether paid or not paid, while the former allocates the
labor earned to sub-heads of works, and thus enables the work abstract to be posted
during, instead of at the end of, the month. The accounts of works are not only
incomplete but misleading if the liabilities incurred are omitted and only payments
made entered. The accountant's attention is also necessary to code rules, paragraphs
2236 and 2256, which must be strictly followed in future, paragraphs 17 *et seq.*

3. The delays in payment for work done, paragraphs 15 and 18, are brought to
Superintending Engineer's notice, and his attention is invited to paragraphs 24 to 26,
28 and 34. The deferment of charging to the main work the full proportion of out-
turn must vitiate rates and cost of sub-heads concerned, and render comparison with
estimate deceptive.

4. The Executive Engineer's attention is necessary to paragraphs 31, 33 and 35.

5. I do not consider the state of the office satisfactory. In July 1884, things
were better than they were in February 1886, and better then than now, for though
there is nothing very wrong, there is evidence of want of care and lack of smartness
in the way accounts work is conducted that, unchecked, must impair the office. The
Executive Engineer's special interest is therefore most requisite to all the points taken
up in the present report.

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 7th to
9th October 1886.

This office was last inspected by an Accounts officer on the 1st and 2nd February 1886 (*vide*
papers with G.O., No. 432 W., of 22nd February 1886). Mr. Allan Malet, the Executive
Engineer, and P. Hanumaji Rao, the accountant, were present.

2. The sub-divisional arrangements remain the same as last reported. There is only one
imprest-holder at present, namely, a clerk who resides at Moothikur, on the canal, for the
forwarding of stores, whose imprest is Rs. 60. This native clerk gives no security under code
paragraph 949, but he undoubtedly should.

3. The balance of the Executive Engineer's drawing account on the 31st August 1886 was proved correct.

4. The cash account of the sub-divisional officer at Kanigiri comes up to the Executive Engineer three times a-month and is received with fair punctuality and generally in good order; that of the Deputy Collector at Nellore comes up once a-month and is generally attended by vouchers. The Deputy Collector has a separate treasury pass-book, and this is never received in the Executive Engineer's office, but should be once a-month.

5. The cash accounts and the imprest account are checked by a clerk, P. Setu Rao, who also passes vouchers of the divisional office for Executive Engineer's orders; he also prepares:—

The cash account current.	Transfers schedule.
The stock account current.	Miscellaneous advances schedule.
The stock abstract book.	Provincial schedule expenditure.
Work vouchers, as regards works.	One of the two registers of works.
Deposits schedule.	The monthly abstract of stock transactions.

6. The work abstracts, work vouchers as regards manufacture accounts, and the other register of works, are prepared by another clerk, K. Venkata Ratnam Puntulu.

7. The accountant has been told more than once at previous inspections that it is his particular business to check all cash accounts and vouchers.

8. The heavy cash payments of the divisional and sub-divisional offices, noted in previous reports, continue, and make it especially imperative that the accountant should give his personal attention to auditing such expenditure.

9. The monthly cash payments by the Executive Engineer and by the sub-divisional officer since January 1886 have averaged Rs. 11,425 and Rs. 3,540, respectively, the total expenditure of the division averaging Rs. 32,289.

10. The Executive Engineer states that the locality of the office (which was moved to Nellore in May last) affects the question of cash payments very little, the payees being still at so great a distance from any treasury as to make payments to them by cheque very unacceptable, poor as they generally are in these parts. This is somewhat borne out by similar report from the Executive Engineer, Nellore division.

11. The work respecting cash accounts done by P. Setu Rao leaves nothing particular to notice regarding them.

12. The items in the schedule of expenditure have averaged, in the last eight months, 72 per month; the number of work abstracts for the same period have averaged 72; the items in the Executive Engineer's cash-book, 192; those in the sub-divisional officer's cash-book, 251; in the Treasury Deputy Collector's, 65.

13. Work abstracts are never commenced till the month concerned has expired. On the 8th October no work abstract for September had been commenced. With reference to paragraph 5 of report printed with G.O., No. 551 W., of 3rd March 1882; paragraph 5 (d) of forwarding letter with G.O., No. 341 W., of 31st January 1883; paragraph 9 of report with G.O., No. 1916 W., of 7th August 1884; and verbal instructions at previous inspections, the accountant contends that the regulation ten-day (or daily) report system is impracticable, but this has not been reported for the orders of Government. The accountant argues that it is enough for purpose of account that the ten-day report should come up with the nominal muster roll concerned, which accompanies the cash account of the sub-division, which is rendered three times a-month. But this view is not in accordance with the code rules, which require liabilities to be shown in the accounts of the month in which they are incurred irrespective of the payments made.

14. The items in work abstracts in this division are not as a rule posted in the correct month as regards part I. There is often not more than one entry which concerns the month in question. And unless for the purpose of distinguishing liabilities from payments, and for showing arrears due, the work abstract becomes what it evidently is in this division, namely, useless.

15. Payments for labor in the sub-divisions are often made ten to fourteen days after the period worked.

16. Measurement sheets generally accompany bills, but the measurement books in the office were not well kept. A good many of the measurements were in pencil and lacked signature by the measuring officer. Moreover, the contract certificate number and particulars of payment have not been marked across measurements when billed for in both the sheet and book.

17. The contractors' ledger accounts are neglected by the accountant. No entries are made in them as the transactions occur, but they are left until the accounts for any month are being compiled, and then the contractors' ledger accounts for that month are posted. This in the case of any dispute with a contractor in court would be found inconvenient.

18. Some instances were noticed of payment some time after the measurement of work. Thus in the case of voucher number 151 of June 1886, work measured 19th October 1885, payment made 23rd June 1886; voucher No. 7, measured 23rd November 1885, paid 3rd June

1886; voucher No. 9, measured 7th October 1885, paid on 3rd June 1886; voucher No. 10, measured 26th June 1885, paid 3rd June 1886.

The contractor employed on *Southern channel excavation and banking first section*, has been paid rather long after performance of his work. He did the last of it previous to January 1886, and only received final payment in September 1886.

19. But in most cases payments have been made and measured work reported with fair punctuality.

20. Instances were noticed of the employment of labor upon work which had been undertaken by a contractor, and for which work a deduction would be made from the payment to the defaulting contractor. For instance, in the case of the Kanigiri reservoir earthwork revetment, there was so paid in—

	RS.	A.	P.
Jan. 1886	125	2	0
Feb. "	134	4	0
March "	233	4	3
April "	138	3	0
May "	31	15	9
June "	70	5	6

The whole of this, viz., Rs. 733-2-6, appears in a separate column of the register of works as to be deducted from the contractor; it does not, but should have appeared from time to time as a debit to the contractor in his ledger account, and his acknowledgment of the debit should be on file. There are other similar instances.

21. And somewhat similar is the case of materials supplied to contractors.

Contractor T. N. Sundara Mudelliar has had materials advanced to him rather frequently since July 1884. The debits and recoveries are as follows:—

Debtor.			Creditor.		
RS.	A.	P.	RS.	A.	P.
139	8	0	1884.		
105	0	0	July		
205	0	0	August	139	8 0
108	0	0	September		
			October	310	0 0
			December	90	0 0
			1885.		
117	0	0	January		
285	0	0	February		
183	12	0	March	453	0 0
371	14	0	May	100	12 0
67	13	0	June		
321	11	5	July		
			August	500	0 0
31	14	5	September		
			1886.		
			July	293	4 10
1886	8	10	1886	8	10

The accountant contended that these issues should not find a place in the contractors' ledger, but code paragraph 2256 is of a different opinion and should be acted upon in future.

It should be borne in mind, too, that, under present orders, the value of materials issued to a contractor, when the contract is for labor and materials, must be recovered in cash or by a charge to the contractor, in either case a receipt being obtained, the receipt being stamped when the value exceeds Rs. 20. Receipts for materials issued should, in all cases, be filed in the Executive Engineer's office, not in subordinate offices.

22. A contractor supplied lime (Rs. 255-9-7) in June 1886. This should also have been entered in the contractor's ledger account to his credit at the time of supply, although the lime has not yet been paid for, the contractor preferring not to receive payment at present.

23. There are many other instances of the above, all too much of the same character to warrant particulars here.

24. With reference to paragraph 6 of last report, the subsidiary account of stone manufacture was carefully audited from April 1886, and the balance at debit on 31st August proved correct according to data used in the office. The account is still very roughly kept, and the credits to it by debit to a final sub-head of the estimate is arrived at by calculating what the rates of the estimate under such a sub-head will bear, and not by debiting actual issues to the sub-head concerned. The balance at debit of this manufacture on the 1st April 1886 was Rs. 25,120; on the 1st September, Rs. 23,817.

25. What is now necessary is to so regulate the debits to sub-head of estimate (apron) as to let any probability of exceeding the estimate appear plainly at once instead of reserving it as a surprise hereafter.

Any such probability will, no doubt, be reported to the Superintending Engineer.

26. The work abstracts of the anicut have not generally been signed by the Executive Engineer in token of examination.

27. Rs. 789 due to contractors V. Venkataramiah and P. Balarama Reddi, since March 1885, was in that month attached by the district munsif's court, Nellore. The transaction has been since then hanging up in the deposit account and the contractors have been anxious to get the amount. The Executive Engineer has referred them to the court, and has himself taken no action.

28. Rs. 131 has been due to contractor K. Nirasimulu since February 1886. He died some months ago and his family have been contesting money matters with his partners, and disagree to receive what is due by way of final settlement. They are said to be coming round, however.

The matter should be reported to the Superintending Engineer if there is any real difficulty.

29. There are materials at site of works, 14 in number, valued at Rs. 30,683. Rs. 26,195 of this is for materials at site of the anicut.

The exertions of K. Venkata Rutnam Puntulu to keep these material accounts in order have been praiseworthy, and generally successful. But there is need of periodical acknowledgment by the party in charge of each work, that he has the materials stated in the Executive Engineer's account and that the transactions there stated are correct.

30. European stores have been purchased in the local market without pre-sanction of Government.

31. Stores generally are got through a contractor for the supply of stores. The daily register of receipts and issues shows only details of issues. There is a monthly register in same form (M 9) which shows monthly totals of both receipts and issues, the receipts being entered from the bills of the supplier as monthly submitted.

It is important that receipts of stores should be entered as the stores are received. The bills should invariably show the date the stuff was actually received and by whom.

32. The stock accounts are otherwise in order and the stock well covered by sanction. With reference to paragraph 9 (a) of last report, the manufacture account of bricks in Kanigiri sub-division, 1886-87, commenced with a balance, which consisted of general charges of 1885-86. The other two manufacture accounts are in order.

33. Tools and plant accounts are not in order. The divisional return (M 13) is prepared at Sangam by the storekeeper from information received verbally, or otherwise, from sub-divisions, or from various subordinates. There is no form M 13 rendered by sub-divisions, and then incorporated in the divisional form M 13, as there should be.

The present divisional return, half ending 30th September 1886, has the column "actual as counted" filled in in anticipation of the count.

34. The register of buildings is incomplete. There are no rented buildings.

35. When lands are taken up by the Special Deputy Collector, the statement of compensation due on them is sent to the Executive Engineer; and as this is generally much in advance of payment of the compensation, the register of liabilities would seem useful in such cases. For instance, the compensation per statement signed by the Executive Engineer in February 1886 was paid on 10th September 1886.

36. The work vouchers of accounts for January 1886, reached the Examiner's office on the 3rd March; those of February on the 29th March; of March on 4th May; of April on 28th May; of August on the 7th October. The objectionable items statement of August reached the Examiner on the 18th October.

The accounts of a month generally reach the Examiner's office from the 23rd to 27th of the ensuing month. They should never be later than the 21st.

37. The accountant has unlimited assistance in the office.

ORDER—dated 25th October 1886, No. 2819 W., Public Works.

Communicated to the Superintending Engineer, II Circle, for the information and guidance of the Executive Engineer, Sangam Project division, who will report, through the Superintending Engineer, why the clerk who is in receipt of an imprest of Rs. 60 has not been required to furnish security in accordance with code paragraph 949.

2. The attention of the Executive Engineer will be specially directed to the remarks made by the Examiner in paragraph 2 of his letter in view to the necessary

instructions being issued to the accountant; and he will note, for guidance, paragraphs 31, 33 and 35 of the inspection notes.

3. The delays in payment for work done brought to notice are not satisfactory. The Superintending Engineer's attention will be directed to the matters specially referred to in paragraph 3 of the Examiner's letter; and he will report on the subject of paragraph 30 of the notes, submitting, at the same time, a list, in the prescribed form,* of the articles purchased.

4. The Government note with regret the Examiner's remarks in paragraph 5, which, with the inspection notes, indicate that the state of the divisional office has not improved since the last inspection, when it was considered "fair only." The Superintending Engineer will bring this point prominently to the notice of the Executive Engineer when communicating these proceedings to him in view to his taking early steps to remedy the many defects brought to notice. The state of the office has gradually fallen off since 1884, and the Government must look to the officers concerned to take such early action as will obviate the necessity for further animadversions in the next report.

(True Extract.)

(Signed) J. O. HASTED, Colonel, R.E.,
Secretary to Govt., P.W.D.

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

Exd. E. Fernandez.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of (1886) Madras.
PUBLIC WORKS.

Dated October, 25th.

Recd.

Encl.

G.O., 25th Oct. 1886, No. 2819 W.

OCTOBER.

Notes of Inspection

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

No 318

Executive Engineer's Office.

9th October 1887

From

The Executive Engineer of Nellore.

To

The Superintending Engineer

2nd Circle -

Enclosure - Nil -

Sir,

I have the honor to inform
that a sum of Rs 131.4.9 payable to
Gali Iyapanaidu Vellapadu Guvavadu and
Kannupanti Narasimulu on account of work
done to Devur Branch Channel was
debited to work and credited to Deposit
Account, and the parties called on to
come and receive money within one month
time through a notification in the
supplement to Nellore District Gazette
dated 17th August 1886. They having
failed to appear within the prescribed
time, the amount was credited to Govern-

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to S.A.W. 4/13/10-8

ment under G.O. No 3245 W dated 8th
December 1886. The parties now appear

for payment and state that their 3rd
partner Hanupanti Narasimulu having
died they could not appear in time

I therefore request you will be good
enough to obtain the orders of Govt

for paying the said sum on production
of heirship Certificate by the 3rd partner's

wife -

I have the honor to be
Sir

Your Most Obedt. Servant
J. J. Whitley

N^o. 524 A.D.

Executive Engineer - H.D.

Forwarded to the
Chief Eng. P.W.D., with a request
that he will be good enough to
obtain sanction for the payment
of the sum above referred to, on
production of the necessary certi-
ficate.

L. W. Rindall

Bezwada
12th Oct 1887.

Supg Engg
2nd Divn.

29/10/87

the other 2 partners have been written to several times, with a view to clearing this item, and that a notice calling on the parties to appear within one month's time was published, at the instance of this office, in the supplement to the Nellore District Gazette dated the 17th August 1886. None of the parties having come forward as yet to claim the sum due to them, I beg to request you will be pleased to obtain the sanction of Government to credit the sum referred to above, to receipts on Capital Account, and debit the Deposit Account.

I have the honor to be
Sir

Your most Obedt servant

[Signature]
Offg. Superintending Engineer 2nd Circle

Compt. & W.

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2819 or 25-10-86.



357/82

From
The Superintending Engineer
2 Circle

Endorsement No. 357/82
dated 3. December 1886.

To

The Chief Engineer
Public Works
Madras
And the Examiner of

2819 or 25/11/86

Dated 22 November 1886
Recd 24 86

No 1164

Sanguam Division and
Suro. Certain outstanding
in the under deposits -
states that the when amounts
of a party is unknown to
State for the requests at due
to credit the to Capital
receipt of -

J. K. Ram
for Examiner
Pub. Works Suro. Madras.

Sanctioned

S.E.H.C. 1/12/86
S.E.P.W.A. 8-12-86.

6.12.86
20/12/86

Circ. S-11-87

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Govt. of (1887) ~~Madras~~

PUBLIC WORKS

9/11/87
Recd 10/11/87

Dated

Recd.

Encl.

G.O. 8 Nov 1887, No 2985_w

Sanguin project

Work done to Damur
Nizam's channel
Instructing
May want to contract
Contractors for work

of a sum of Rs 131-4-9
which, ^{having been} not ~~claimed~~ claimed
in time, was credited
deposited to Govt.
it is now claimed.

H.O.
✓

for
9/11/87

for