

## GOVERNMENT OF MADRAS.

## PUBLIC WORKS DEPARTMENT.

General.  
Account.

READ—the following letter from D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 18th November 1886, No. 134 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 Tinnevely division.

2. The Executive Engineer's attention is required to paragraph 3. The applications for funds have been far beyond requirements, and should be more carefully estimated in future.

3. The Superintending Engineer might be asked to report on the matter of paragraph 9 (c) and (d).

4. The office continues in good order.

## ENCLOSURE.

NOTES of inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Tinnevely Division, on the 8th to 10th November 1886.

The Executive Engineer, Mr. A. M. Hayes, was present, also the Accountant, Gopala Aiyar. The previous inspection of the office by an Accounts officer was in December 1885 : see papers with G.O., No. 6 W., of 4th January 1886.

2. The sub-divisional arrangements are the same as last reported. The maintenance of a sub-divisional cash book and drawing account for the Shermádevi sub-divisional office, now that it is at Palamecottah in the same building as the divisional office and under the Executive Engineer, is unnecessary, and gives additional work without any corresponding advantage.

3. The applications for credit have sometimes far exceeded the requirements of the division :—

| Month.    |      |    |    |    |    |    | Outlay. | Balance in Treasury<br>at close of Month. |
|-----------|------|----|----|----|----|----|---------|-------------------------------------------|
|           |      |    |    |    |    |    | RS.     | RS.                                       |
| April     | 1886 | .. | .. | .. | .. | .. | 5,102   | 16,044                                    |
| May       | "    | .. | .. | .. | .. | .. | 14,216  | 14,119                                    |
| June      | "    | .. | .. | .. | .. | .. | 22,594  | 3,454                                     |
| July      | "    | .. | .. | .. | .. | .. | 13,577  | 5,106                                     |
| August    | "    | .. | .. | .. | .. | .. | 23,316  | 10,261                                    |
| September | "    | .. | .. | .. | .. | .. | 14,463  | 15,236                                    |
| October   | "    | .. | .. | .. | .. | .. | 16,083  | 19,855                                    |

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

5. The cash balance in the Executive Engineer's office was counted and found to agree with the account, which was checked through for October and for June and July 1886.

## 6. The only imprest holders are—

|                                                                                                              | RS. |
|--------------------------------------------------------------------------------------------------------------|-----|
| Mr. F. C. Fitzgerald, supervisor, called "detached officer," being in charge of two taluks and works therein | 100 |
| Mr. M. Arumynayagam, supervisor, "detached officer," also in charge of taluks                                | 100 |

The recoupment of the above imprests is frequent, and the accounts are well kept and properly disposed of in the Executive Engineer's office.

7. The cash accounts generally are very praiseworthy, and seem to have much personal attention from the Executive Engineer.

8. The division is very light as regards accounts work. The average number of works in progress per month since April 1886 inclusive has been only 46, that of contractors employed, 28. Departmental agency is not often resorted to, but about 40 work abstracts have to be prepared every month. Of these the greater number are for works under "detached officers" mentioned in paragraph 6, and these are prepared by the detached officers themselves and submitted to the Executive Engineer. About 100 of such back work abstracts so prepared were examined at the inspection, and the local clerk of Mr. Fitzgerald's office was interrogated, with satisfactory result. The abstracts are never heavy, almost all the work being piecework or contract work, there were but few errors, and the documents are very punctually rendered.

9. Works' accounts generally were examined for June and July 1886, and were found in unusually good order, but one or two notes may be offered:—

(a) *Constructing Vannankuttam Tank.*—The contract time expired in May 1886. But work is said to be still in progress. No fresh agreement with contractor. Last measurement of work in March 1886, since which Rs. 147-15-4 due to the contractor.

(b) *Raising left Bank of Tambraparni River.*—Last measurement in March 1886. Work still in progress. Due to contractor Rs. 51-12-0, who has not lately been heard of. He will now be inquired for.

(c) Rs. 130 was contributed by ryots in 1883 for *repairing the channel of Kuthalampillai-kulam tank.* But that channel has not been repaired to this day, and the above sum has been for three years making a monthly appearance in the deposits schedule as unexpended, because of some dispute which is still unsettled.

(d) There was a contribution of Rs. 3,553-13-6 received by irregular deposits from June 1883 until August 1886 for *renewing the revetment of the Srivaikuntham Periyakulam tank*, the sanctioned estimate for which amounts to Rs. 9,620. The cost of the work was to have been shared equally between Government and the contributors, and according to the rules (code paragraph 1598 E), all the contribution should have been realised before the commencement of the work, which should not have been till after written consent of contributors to the estimate, which should, unless the contribution was to be in a lump sum, have included provision for establishment and tools (code paragraph 1598 F); but in the case of the above work, which was begun in 1882-83 before any contributions had been received, the above conditions have not been observed, nor has the deviation from rule been sanctioned by Government (code paragraph 1598 E), or anything more than the sanction of the Superintending Engineer to the estimate been received. The outlay, instead of being divided every month between Government and the contributors in the ratio of the contribution, has been so divided as to first of all exhaust State provision and then utilise the contribution. Of the total outlay on the work, Rs. 6,965, only Rs. 2,792 has been charged to the contributors, the Collector has opined, in reply to a call for more contributions from ryots, that it will be difficult to get any further money for the work, and that it would be positively unfair to require, in addition to the half of the cost of the work to which they agreed, a percentage for establishment and tools to be paid by the contributors. This will probably be concurred in by Government.

(e) Measurements are all in excellent order, but require cancelment in terms of standing order, No. 158 of 1885, on the directions at back of form M-19.

10. Tools and plant accounts are well kept. Famine tools, of which there are only a few, are separately stored, but they are in the same account as the provincial tools. It is desirable to alter the daily register of tools transactions so as to prevent the waste of an entire page of the book every month. This was thoroughly explained to the accountant.

11. The budget registers are in order; service books are properly kept and cared for; the register of buildings is in order.

12. The accountant is very painstaking and industrious, and is well spoken of by the Executive Engineer. He is liberally assisted.

MADRAS,  
18th November 1886.

(Signed) H. RAINIER,  
Dy. Examiner, P. W. Accounts.

ORDER—dated 22nd November 1886, No. 3087 W., Public Works.

Communicated to the Superintending Engineer, VI Circle, for the information and guidance of the Executive Engineer, Tinnevely division, whose special attention will be directed to paragraph 3 of the notes. Applications for funds should be more carefully estimated in future.

2. The Superintending Engineer will be requested to report without delay on the subjects of sections (c) and (d) of paragraph 9 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 of Public Works Accounts.

Exd. A. Raitt.  
Spare Copies

GENERAL  
ACCOUNT.

Govt. of (1886) Madras.

PUBLIC WORKS.

*Dated November, 22nd.*

*Recd.*

*Encl.*

G.O., 22nd Nov. 1886, No. 3087 W.

NOVEMBER.

Inspection Notes.

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

2ND SEPTEMBER 1887, No. 2355 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.  
Establishment.

READ—the following papers :—

From Lieutenant-Colonel J. PENNYCUICK, R.E., Superintending Engineer, VI Circle, to the Chief Engineer, Public Works Department, dated Puthugudi, 18th July 1887, No. 772 T.J.

With reference to paragraph 2 of your No. 2367 C., of 14th instant, I have the honor to state that the practice in this circle has been for the Executive Engineer to issue the notices calling for tenders, to open the latter and select the tender for acceptance, and for the contract to be drawn up in his name, but that the acceptance depends in all cases upon the approval of the Superintending Engineer for sums from Rs. 2,000 to Rs. 20,000, and upon that of the Chief Engineer for sums above Rs. 20,000, the final execution of the contract being dependent upon its acceptance by the Superintending Engineer or Chief Engineer as the case may be.

2. This course appears fully to meet the requirements of paragraph 1350 of the Code. For contracts for sums above Rs. 2,000 to be not only "accepted" (which is the word used in the Code) but "made" by the Superintending Engineer would cause a considerable amount of extra labor, delay and correspondence with no compensatory benefit, if by "made" is meant that the Superintending Engineer should himself open tenders and select the contractor, and that the contract should be made in his name.

*Office Note from the Examiner, Public Works Accounts, dated Madras, 19th August 1887, No. 465.*

In my opinion the intention of Code paragraphs 1350 and 1352 is that, as regards contracts exceeding Rs. 2,000 in amount, the acceptance of this or that tender should rest entirely with the Superintending Engineer, or, as the case may be, with the Chief Engineer, the duties and powers of the Executive Engineer, in such cases, being limited to opening the tenders and forwarding them *all* with his report and recommendations to the Superintending Engineer, who, in cases of contracts over Rs. 20,000, should forward them with *his* recommendation to the Chief Engineer.

2. It is, I think, intended that the contract, after acceptance of tender by competent authority, should be executed by the Executive Engineer, but should of course embody any conditions as to security, penalty, time, mode of execution, &c., prescribed by superior authority as a condition of acceptance of the tender; and it may be desirable that in some cases (to be specified) the contract should be approved by Superintending Engineer, or, as the case may be, the Chief Engineer before execution by Executive Engineer. Execution by Executive Engineer is implied in the wording of the printed forms of agreement, M. 174, M. 176, &c., and, if this view is accepted, the wording of the last clause of Code 1352 should be altered.

3. If the Superintending Engineer's view is accepted, there seems to be no use in making any distinction between cases to be confirmed by Superintending Engineer

(or Chief Engineer) and cases to be merely reported to the Superintending Engineer (or Chief Engineer).

4. The necessity of making a report to the Superintending Engineer (or Chief Engineer) is, I think, a guarantee that the matter is thoroughly and properly gone into by the Executive Engineer in each case, and seeing that the Executive Engineer may be an Assistant Engineer, or Upper Subordinate, officiating as Executive Engineer, it is not improbable that such a guarantee will often be desirable.

ORDER—dated 2nd September 1887, No. 2355 W., Public Works.

The Government concur in the views expressed by the Examiner, Public Works Accounts, as to the intention of paragraphs 1350 and 1352 of the Public Works Code. These papers will be communicated to all Superintending Engineers for information and guidance.

2. The Examiner will submit a draft standing order altering the last clause of paragraph 1352 of the Code.

(True Extract.)

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

To Superintending Engineers.  
To the Consulting Architect to Government.  
„ Chief Engineer for Irrigation.  
„ Examiner, Public Works Accounts.

Exd. J. Moses.  
Spare Copies

GENERAL.  
ESTABLISHMENT.

Gobt. of (1887) Madras.  
PUBLIC WORKS.

Dated September, 2nd.

Recd.

Encl.

G.O., 2nd Sept. 1887, No. 2355 W.

SEPTEMBER.

Contracts

Orders on correspondence relating to the procedure to be adopted in regard to the acceptance of — exceeding Rs. 2,000.

19TH NOVEMBER 1887, No. 3130 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.  
Account.

READ—the following paper :—

Office note from the Examiner, Public Works Accounts, dated Madras, 14th November 1887, No. 764.

With reference to paragraph 8 of my office note, No. 607, dated 4th October 1887, forwarding notes of a recent inspection of the Bellary division, I now submit my remarks regarding modifications of code paragraph 1367.

2. A monthly statement of work done, which implies monthly measurements, would no doubt be an excellent thing if practicable; and if it is practicable it would seem desirable to enforce the rule; in practice, however, monthly measurements would seem to be quite the exception, whilst instances in which works remain apparently unmeasured for six months and more are by no means infrequent; and although delays of six months or more are probably unnecessary, there is reason to believe that in the majority of cases monthly measurements are really impracticable; and if so, it would, I think, be very much better to frame some suitable rule which could, and should, be observed.

3. In paragraph 46 of his notes of an inspection of the Chingleput division (*vide* my office note, No. 763, dated 14th November 1887), Mr. Rainier suggests some form of return or register to show the dates of inspection-measurement, &c., of all works in each sub-division; and the suggestion deserves consideration. Such a register would give to Superintending Engineers a check over Executive Engineers and to the latter a check over Sub-divisional officers as regards this important matter. At the same time, the relation between the periodical reports required by code paragraph 1367 (whether in its present form or in a modified form), and the contract certificate prescribed in code paragraph 1818 should, I think, be cleared up. From paragraph 1764 it appears that the intention of the code is that measurements for the contract certificate, prescribed in code paragraph 1818, shall not be made by any one of lower status than a Sub-divisional officer; and consequently the reports required by code paragraph 1367 must be something quite apart from the contract certificate. In practice, however, it seems to be common, if not usual, for contract certificate measurements to be made by overseers, and other subordinates, in immediate charge of works; and I believe that such certificates are the only report of measurements submitted by them. I express no opinion as to the propriety of this course, I merely ask that the rule (if there is any rule or understanding in the matter) or the absence of any restriction (if there is none) may be made clear.

4. I would suggest that Superintending Engineers be asked to report upon these matters, with regard both to present practice and to desirable modifications of existing rules.

ORDER—dated 19th November 1887, No. 3130 W., Public Works.

Communicated to Superintending Engineers for report as suggested by the Examiner in paragraph 4.

(True Extract.)

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

To Superintending Engineers.  
To the Consulting Architect to Government.  
„ Examiner, Public Works Accounts.

Exd. J. Henricus.  
Spare Copies

GENERAL.  
ACCOUNT.

Govt. of 1887 Madras.

PUBLIC WORKS.

Dated November, 19th.

Recd.

Encl.

G.O., 19th Nov. 1887, No. 3130 W.

NOVEMBER.

Modifications of Code  
Paragraph 1367

Office note from the Examiner, Public Works Accounts, regarding — requiring submission of a monthly statement of work done, communicated to the Superintending Engineers for report.

24TH NOVEMBER 1887, No. 3207 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.  
Account.

READ—the following paper:—

Office note from the Examiner, Public Works Accounts, dated Madras, 19th November 1887, No. 789.

\* \* \* \*

15. I come now to the cause which, of all those enumerated, is, I am inclined to think, directly and indirectly, most largely responsible for the unpunctuality; I mean the very general disregard by Executive Engineers of the rules as to payments being made by Executive Engineers and not by subordinate officers. Code paragraph 1573 distinctly says that "as a rule all disbursements will be made by the Executive Engineer," and in connection with particular classes of payments, code paragraphs 1371, 1818, 1829 (which extends the application of 1818) and 1830 prescribe that payments to contractors, suppliers and piece-workers shall generally be made by Executive Engineers; and the whole system of accounting is based on the supposition that these rules will be observed, that these payments will be made from the divisional office after examination of bills by a qualified accountant, properly assisted, having at hand all information necessary to enable him to test the legitimacy of each transaction; and in accordance with this supposition provision is made for keeping in the divisional office, and there only, such accounts as are necessary.

16. I may mention that when the Executive Engineer goes beyond exonerating the accountant, and indicates some positive cause of unpunctuality in the submission of monthly accounts, the cause stated is nearly always the unpunctuality or incompleteness of sub-divisional returns. It is perhaps possible that more might be done, even now, by insistence of the Executive Engineer, to secure punctuality on the part of sub-divisional officers; but I think it would be much better to relieve the sub-divisional office of all accounts work of which it is possible to relieve it, and especially of everything which—like compilation—necessarily involves time and delay. Possibly the sub-divisional clerk, when so relieved, might not have his time fully occupied, but that is, I fear, inevitable with a one-man establishment from which constant punctuality is expected.

17. In practice these rules are habitually and, I believe, very generally disregarded. Although quite recently reaffirmed, on the occasion of the issue of the last edition of the code, and though attention is continually called to them by this office, they are practically a dead letter. The breach of them is no doubt known to, and condoned by, Superintending Engineers; but the qualifications introduced into code paragraph 1371 by standing order No. 78 of 1887 were never, I think, intended to authorise the systematic and general, as distinguished from an occasional and special, breach of the rule. In many divisions—I am not sure that I might not say in most divisions—almost all payments are made elsewhere than from the divisional offices; they are made from offices which are not provided with the means—whether in establishment or otherwise—of properly keeping up the accounts and other records necessary for the orderly and regular conduct of the business in question; and the

result is that the material from which the divisional accountant is expected to compile the divisional accounts reaches him, as a rule, not only late, but in an incomplete and generally unsatisfactory condition.

18. Absence of vouchers, vouchers informal in this or that particular, mistakes in accounts, lateness of the accounts (from sub-divisional offices)—all these things give rise to references from the divisional to the sub-divisional office regarding matters that never ought to arise at all; references from the Examiner to the Executive Engineer on matters that the divisional office should be in a position to deal with have to be referred to the sub-divisional office, which not only gives trouble and involves delay, but considerably reduces the probability of a sufficient and final reply to the reference; the work of both offices is needlessly increased, and the sub-divisional office with its single clerk is so fully engaged with matters not supposed to concern it at all, that it has not time to do properly the work that properly belongs to it. It is as well to remember that unsatisfactory accounts and unpunctual accounts generally go together. The accounts are unpunctual because, from a variety of causes, there are difficulties in the way of preparing them properly and satisfactorily.

\* \* \* \* \*

ORDER—dated 24th November 1887, No. 3207 W., Public Works.

In his office note read above the Examiner, Public Works Accounts, discusses the causes which, in his opinion, tend to produce delay in the submission of accounts by Executive Engineers. Before considering the matter in detail, the Government desire to receive the remarks of Superintending Engineers on paragraphs 15 to 18 of the Examiner's note, and their opinion on the following points:—

- (1) The officers in each division who ought to make payments and the limits of such payments.
- (2) Whether the present sub-divisional office establishments are sufficient to deal with the increased work involved in any proposed increase of payments.

2. The replies will, on receipt, be considered by the Code Committee, and if they can agree in recommending the adoption of any rules calculated to remove the difficulties experienced, their remarks should be laid before Government for such further action as may be necessary.

(True Extract.)

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

To Superintending Engineers.  
To the Examiner, Public Works Accounts.  
.. Code Committee.

Exd. J. Henricus.  
Spare Copies

GENERAL.  
ACCOUNT.

Gobt. of [1887] Madras.  
PUBLIC WORKS.

Dated November, 24th.

Recd.

Encl.

G.O., 24th Nov. 1887, No. 3207 W.

NOVEMBER.

Accounts

Orders on office note from the Examiner,  
Public Works Accounts, regarding the  
delay in the submission of — by Executive  
Engineers.

No. 1250 W

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 27 April 1888

READ the following

From the Exr. P.W. Accts No 1362 of 18-4-88,  
relating notes of inspection by the Exr. of the Office  
of the Ex. Engr. Tinnevely division.

Communicated  
to the Suply Engr. VI Circle  
for the information and  
guidance of the Ex. Engr.  
Tinnevely division.

2. The report will be  
forwarded in original  
to the Suply Engr., who  
will return it with  
the Ex. Engr's replies  
to the points in the  
summary which require  
explanation, with  
his own views with  
respect

respect to item 22.

2. The Ear will report  
separately on the subject  
of item 28.

WCCW  
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