

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, 8th November 1886, No. 126 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 Tanjore division.

2. The report is on the whole satisfactory, but the matters which require remedy should have the special attention of the Executive Engineer and of the accountant.

ENCLOSURE.

NOTES of inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Tanjore division, on the 22nd and 23rd October 1886.

Mr. C. Mitford Smith, Executive Engineer, 3rd grade, who took charge of this division from Mr. Hughes on the 2nd April 1886, was present; also the accountant, T. S. Sundrum Pillay.

2. The office was last examined by an Accounts officer in November and December 1885 (see papers printed with G.O., No. 2984 W., of 12th December 1885).

3. The sub-divisions remain the same, except that an additional one was formed in September 1886 by the absorption of the Cauvery and Vennar Regulators project, hitherto a division of itself.

The headquarters sub-division is now under the Executive Engineer.

The Tanjore sub-division is now under Mr. A. M. Foord, Executive Engineer.

The Mayavaram sub-division is now under Mr. Krishnamachariyar, Assistant Engineer.

The Cauvery and Vennar sub-division is now under Mr. T. Subrahmanya Pillai, Honorary Assistant Engineer.

4. The above officers, except the last-named, have each a drawing account, the sub-division officers rendering their cash accounts twice a-month, with fair punctuality, but not always accompanied by vouchers.

5. The balance of the Executive Engineer's drawing account on 1st October 1886 was proved correct. The cash-book balance was verified by count of cash in hand. The sub-divisional cash accounts were examined as regards a period of each.

6. The balance at the treasury at the beginning of the month has sometimes been out of all proportion to the expenditure of the previous month, thus:—

|                   | Total outlay of<br>division. | Treasury balance at<br>close of month. |
|-------------------|------------------------------|----------------------------------------|
|                   | RS.                          | RS.                                    |
| April 1886 ... .. | 11,289                       | 14,547                                 |
| May „ ... ..      | 13,527                       | 11,591                                 |
| Sept. „ ... ..    | 16,478                       | 10,616                                 |

(see code paragraph 1859). The uncertainty of the weather is said to have made progress on works uncertain.

## 7. The imprest-holders are—

- (a) Mr. C. H. R. Morton, Supervisor, Rs. 100; recouped about once a-month, and perhaps capable of reduction.
- (b) Mr. E. Dady, Supervisor, Rs. 25; frequently recouped.
- (c) Mr. R. Visvanatha Iyer, Overseer, Rs. 25; recouped frequently.
- (d) Mr. T. Subrahmanya Pillai, Assistant Engineer, Rs. 250; frequently recouped.
- (e) A. Streenivasa, Head Clerk, Executive Engineer's office, Rs. 25.

8. The above accounts are in order, but the charges should be posted more clearly, *e.g.*, when a maistry or when labor is paid, the period should be mentioned. Watchmen on the canals, when paid in gangs, might be conveniently brought together in a nominal muster roll for each work, instead of entering each man by name in the cash or imprest account. In the Mâyavaram sub-division, maistries and labor are paid often as much as twenty days after the period concerned.

9. Rs. 51-13-0 received by the Mâyavaram sub-divisional officer by way of miscellaneous receipts on the 22nd June were not paid into the treasury until the 19th July (code paragraphs 1891 and 1894).

10. The work accounts of June and July 1886 were examined from the earliest data available right through to the work voucher rendered to the Examiner's office.

11. The average monthly number of works in progress for the last four months has been 113; the number of contractors and petty contractors, 38; the number of work abstracts prepared, 118; the cash outlay on works, Rs. 634; the outlay by cheque on works, Rs. 8,336.

12. The contractors in this division who have ledger accounts are not more than six in number, the remainder being called petty contractors, of which, in September, there were 98 employed.

At present all payments to contractors are made by sub-divisional officers. It is, of course, necessary that all contracts for works above Rs. 2,000 should be referred to the Superintending Engineer for sanction, whatever the nature of the agreement (code paragraph 336).

13. In the Tanjore sub-division, it has been the custom, when paying petty contractors as above, on final measurements of finished work, to deduct 10 per cent. pending personal inspection of the work by the sub-divisional officer; and in this way there has accumulated Rs. 1,715 due to about 36 petty contractors, some as far back as March 1886.

14. In the Mâyavaram sub-division, the same sort of accumulation has reached Rs. 1,829, and is as long outstanding; the last measurement of the works above referred to is dated May 1886 (see paragraph 21 of last report).

15. *District Jail, Tanjore.*—Rs. 151 is yet to be debited to this division by the Civil Department for convict labor employed on the above work last year.

16. Messrs. Hunter and Company, contractors, should have their bills made out and their ledger account kept in their own name and not in that of their authorised agent with whom there is no contract. The power of attorney from Hunter and Company to their agent, Ramanja Iyengar, is said to have been seen by the Executive Engineer; but a copy, or at least particulars of it, should have been registered in the office.

17. Measurement sheets are generally in very fair order, but all such documents must be conspicuously cancelled as soon as the bill is drawn.

18. There were no measurement books for some completed works; the measurement books shown were not all in such good order as is desired in case of legal proceedings.

19. There is a balance of Rs. 21-11-7 since March 1886, which should apparently be returned to the contributor, regarding a head-slucie in Noolar, which work is said to be finished. No measurement book was available.

## 20. The works of the Cauvery-Vennár regulators project still in progress are —

- I. Alterations to the Grand anicut.
- II. Dam at Vennár head.
- III. Cauvery regulator.
- IV. Vennár regulator.
- V. Lascar shed.

Rs. 50 charged in September's work abstract of *Cauvery regulator* to labor under sub-head "screw shutters" is for the pay of maistries, properly chargeable under "petty supervision" in register of works account of the above work for July; the balance of materials at site at the beginning of that month is Rs. 2,883-5-8, and there was a decrease in the value during that month of the same amount, but this is not borne out by the work abstract, part IV, nor by a very unintelligible paper, which was produced, said to contain an explanation.

21. A similar wipe off of materials at site in July (Rs. 620) appears in the register of works of the *Vennár regulators*, without anything in support.

22. There is a small stock balance which came to this division with the Cauvery and Vennár regulators project. In that division, there was a sanctioned limit which covered it; there is none in this division.

The stock is principally building materials, and the accounts are in order.

23. The tools and plant accounts might be better kept. They require the accountant's attention. Some furniture bought in the Tanjore sub-division was paid for on the 2nd September 1886 (Rs. 84) without any bill (M 17) except the petty contract account, and were not brought on to the tools and plant accounts until the 30th September 1886.

There are no famine tools in this division.

24. So far as the Executive Engineer's office is concerned, the service label account is in order, but there are similar accounts in the sub-division offices, which are never checked. The accountant should, in future, check the account in the Executive Engineer's office whenever a fresh supply of labels is indented for.

25. Twenty-four items, aggregating Rs. 1,506, are standing in the deposit account (September 1886) as security lodged by contractors. Steps have long ago been taken to transfer these items to the post office savings bank; but this institution, unlike the district savings bank just abolished, requires so many forms of declaration from the parties, that it involves considerable correspondence and delay.

26. The recent movements of Clerk Vettivale Pillay are not recounted in his service book, which has never been attested since 1879.

27. The accountant is allowed by the Executive Engineer his legitimate authority over the clerks, and although he has ample assistance he works assiduously himself.

ORDER—dated 10th November 1886, No. 2966 W., Public Works.

Communicated to the Superintending Engineer, VI Circle, for the information and guidance of the Executive Engineer, Tanjore division, whose special attention will be directed to the several matters brought to notice which require remedial action.

(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. E. Fernandez.  
Spare Copies

Gob't. of {1886} Madras.  
PUBLIC WORKS.

*Encl.*

NOVEMBER.

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

READ the following

44-1407 of 26-4-88

Communicated  
to the Supty. Engineer FI  
Circle for the informa-  
tion and guidance of  
the Executive Engineer,  
Bangalore Division.

2. The report will be forwarded in original to the Suptg. Engineer who will return it with the Executive Engineer's replies to the points noticed in the summary as requiring explanation.

3. The attention of the Supply Engineer is drawn to the remarks against items

