B/ Hon

No 1345 A

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 8th May 1888

READ the following

From the Exn P. W. Acct No 1395-87 24.4.88,
Submitting note of inspection by the Dy. Exn. Otur Office
of the Ex. Engr Ramnad division.

Communicated
to the Supdg Engr VI
Circle, for the informa-
tion and guidance of
the Ex. Engr Ramnad
division.

2. Here report will
be forwarded in original
to the Supdg Engr. who
will return it with
the Ex. Engrs replies
to the points noticed
in

in the Examiner's Summary

as requiring explanation.

CWB
30.4.88

JH
1/5/88.

220 W-24-1-87
2749 W-17-10-87
1520 W-18-6-87
3130 W-19-11-87

No 1345 W. d/s "Long"

S.E. VI Circle
with explanation

Exr. Mo

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5.88

JH 1/5/88.

JH 1/5/88

Pi 5.5.88

No. 1345 W dy 8-5-88
" 220 W " 24-1-87
" 2749 W " 17-10-87
" 3130 W " 19-11-87
" 1523 W " 18-6-84

1888.

P. W. DEPARTMENT.

Current No. 5884

From

The Supdg. Engineer
VI circle

ENCLOS.—

No. 129 R. N.
Dated 15th June 1888
Received 20 — do —

SUBJECT.

Submitting the Notes of Inspection by the Dy: Examiner of the office of the Ramnad division with the replies of the Exec. Engineer to the points noticed x

DISPOSAL.

No. 2327 C Dated 22nd June 1888

To

C

For favour of remarks.

(Sd) W. L. C. B.
Secy
21-6-88
D.W.

Do 20/6/

R

24TH JANUARY 1887, No. 220 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, 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 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 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 pieceworkers 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 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 :—

(*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.

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.

Recd. *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.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers :—

Office note from the Examiner, Public Works Accounts, dated 23rd August 1887, No. 478.

From the Superintending Engineer, IV Circle, dated 15th October 1887, No. $\frac{412}{E.W.}$

Office note from the Examiner, Public Works Accounts, dated 21st Decr. 1887, No. 907.

ORDER—dated 11th January 1888, No. 94 W., Public Works.

Cases having been reported of the construction of buildings being intrusted to contractors under piece-work agreements, the Government consider it desirable to define more precisely, in the Public Works Code, the meaning of the term "piece-work" and the limits of its application.

2. Paragraph 1344 of the Public Works Code will therefore be expunged, and the corresponding paragraph of the Government of India Public Works Code will be substituted for it, viz. :—

"The term 'contract' as used in this Code has a limited and technical meaning, and does not include agreements for carrying out work by petty contract on fixed rates, whether it be piece-work, where no restriction is imposed on the quantity of work performed daily by the individual laborer, or task-work, where the dimensions or quantities are specified; nor does it include mere ordinary purchases of materials or stores."

The following additional paragraph will also be inserted in Chapter XII of the Code :—

"1344 A.—The term 'piece-work' applies only to agreements, whether verbal or written, with individual laborers, or with the representatives of gangs of laborers, technically called 'piece-workers,' for the execution of work of some simple description, and without reference either to the total quantity of work to be done, or to the time within which any given quantity of work is to be done, by the piece-workers concerned."

3. The practice of giving out as "piece-work" the erection of buildings and complicated structures involving the employment of a variety of miscellaneous labor, and the provision, by purchase or otherwise, of a variety of materials for the purpose of executing definite quantities of work in accordance with definite plans, estimates and specifications, is prohibited. All agreements, whether verbal or written, for the execution of such works must be considered "contracts" within the meaning of the Code, and must be dealt with in accordance with the Code rules relating to contracts.

4. The Secretary, Code Committee, will arrange for the issue of the requisite standing orders.

(True Extract.)

(Signed) H. R. MEAD, Colonel, R.E.,
Joint Secretary to Govt., P.W.D.

To the Chief Engineer for Irrigation.
To Superintending Engineers.
To the Consulting Architect to Government.
„ Examiner, Public Works Accounts.
Exd. E. Fernandez.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1888} Madras.

PUBLIC WORKS.

Dated January, 11th.

Recd. *Encl.*

G.O., 11th Jan. 1888, No. 94 W.

JANUARY.

Piece-Work

Orders defining the meaning of the term — and the limits of its application.

ENCLOSURE
29 JUN 88
EXAMINER, P.W. ACCOUNTS

Notes of inspection by A. Rainer Esquire, of the office of the Executive Engineer, Ramnad Division, on the 11th & 13th January 1888.

Mr. C. B. Target, Executive Engineer 2nd Grade, the present Executive Engineer, took over charge of this division from Mr. W. S. Harrington, temporary Executive Engineer, on the 10th June 1887. M. R. R. Jeyaram Chetty, accountant 5th Grade, is still the accountant. Both the Executive Engineer and the accountant were present at the inspection.

2. The last examination of this office by an accounts officer was in January 1887, vide papers printed with G. O. No. 220 W dated 24th January 1887.

3. The Executive Engineer remains the only drawing officer in the division, and there are still no sub-divisions.

4. The impress holders are in

in number are as follow:—

Name.	Rank	Amount Rs.
M.R.R.T. Appasamy Iyengar	Overseer	400.
" P. Murugesam Pillay	Supervisor	300.
" P. Perumal Naidu	Overseer	200.
" S.K. Ramachendra Sastry	Do.	200.
" P. Soobramania Iyer	Do.	400.
" C.S. Hari Rao	Tank Superintendent	50.

5. The balance of Executive Engineers drawing account at the close of 1887 was proved correct, the cash book and pass book being checked and compared for two months.

6. Imprest accounts were checked for three months.

7. Entries in the cash book have been badly worded, and are not readily intelligible, the name of the work and the nature of the charge being entered in wrong order and with much repetition. Vouchers are not signed by the Executive Engineer until the months accounts to which they relate are under preparation, and are not generally examined by the accountant, but are left to a clerk.

8. Transfer payments are generally promptly advised, but a payment made on the 18th November 1887 by overseer, M.R.R. Soobramania Iyer (voucher No. 89 of November 1887) was not advised to the division concerned until the 28th November 1887. The intimation of the payment having been received in the Divisional Office until that date, when the imprest account was submitted for recompment (Code para 1882).

9. Corrections in the cash book are frequent. They have been initialled by the Executive Engineer except in the following cases.

In September 1887, Voucher Numbers 129 to 152.
" October 1887, " " 21 to 40.
" November 1887, " " 129.
" December 1887, " " 99 to 113.

all the above corrections are in connection with the imprest accounts from subordinates.

10. There are instances of entries in

in the cash book of a month after the Executive Engineers signature of the book for that month and unknown to the Executive Engineer. Such entries have been such as to appear on both sides of the account and are not fraudulent, but they should have been reported to the Executive Engineer and should have been initialled by their author - namely the accountant.

11. On the 3rd December 1887, an imprest of Rs: 50, was given to one Hari Row, who is a Tank Superintendent and whose pay is charged to works. No security is taken from this imprest holder, nor has the Chief Engineer, exempted him from security, under Code para 790.

12. The accountants initials to vouchers and other accounts documents in token of having examined them are not dated.

13. Only one out of the several contingent vouchers for November 1887 that are finally recorded in the Divisional Office is signed or initialled by the Executive Engineer.

14. A very large proportion of the payments to contractors and piece-workers are made about the close of the month - thus:-

In August 1887, 108 vouchers were paid on the last day of the month, the total number of vouchers paid on previous days being 121.

In September 1887, 98 vouchers were paid on the last day of the month, the total number of vouchers paid on previous days being 83.

120 vouchers were paid on the 31st October 87, 147 having been paid on previous days.

In November 1887, 103 vouchers were paid on the last day of the month, 77 having been paid, on previous days.

The accountant stated that as one result of this the cash book is not closed till 3 or 4 days after the close of the month.

15. In cash book, voucher No. 125 of December 1887 - (Nominal Muster Roll from 21st to 30th November 1887) neither

neither the order to pay nor the certificate of payment is signed by anybody.

16. The following vouchers of December 1887 were not produced having it was said, been sent to the payee for signature in each case, but no record exists of the despatch of these vouchers from the Executive Engineers Office.

Cash book voucher No. 159 for Rs: 121-14-1.
" " 160 " 52-14-5.
" " 163 " 130-0-0
" " 172 " 156-4-0
" " 185 " 70-0-0
" " 186 " 165-10-1
" " 96 " 3-7-6
" " 19 " 153-10-11
" " 17 " 80-0-0

17. Nominal Muster Rolls are not sent for any fixed periods. They are sent sometimes for two days, sometimes for four days and sometimes for ten days periods.

18. The following vouchers were not produced, having been mislaid.

Voucher No. 145 of November 87. Nominal Muster Roll Rs: 2-8-0
Do 15 of December 87. Miscellaneous Receipt Rs: 6-12-0
Voucher No. 6 of December 87. Nominal Muster Roll Rs: 1-7-0
Nominal Muster Roll (labor from 18th to 25th June 87). Improvements to Raja-singamangalam Tank, Rupees 15-13-0

19. The following payments made by Hari Row, a Tank Superintendent (Pay charged to works) are not attested by witnesses, and bear upon the vouchers no indication of the Executive Engineer having authorised or approved payment.

Voucher numbers of December 1887	Particulars.	Amount R	A	P	Period.
37	Nominal Muster Roll	15	1	0	26th to 30th November 1887.
44	Do	1	12	5	Do
45	Do	3	7	6	1st to 3rd December 1887
48	Do	11	9	9	Do
49	Do	1	14	0	Do
114	Do	21	12	8	4th to 10th December 87
115	Do	5	0	0	8th to 9th Do
116	Do	2	2	3	11th December 87
119	Do	2	10	0	9th to 10th December 87
120	Do	8	10	0	10th to 12th December 87
151	Do	6	3	0	14th to 15th December 87
152	Do	7	4	0	9th to 15th December 87
157	Do	23	11	6	17th to 21st December 87
181	Do	5	7	0	20th to 38th December 87
182	Do	2	13	0	28th to 29th December 87

20. 154 vouchers aggregating Rs: 2,168-6-7, were not signed by the Executive Engineer.

21. Payments aggregating Rupees 1,065-12-2 in respect of 37 piece workers were not on Form No. M 14 A (Code para 1754) and were not brought into the piece-workers' account Form No. M 16 (Code para 1869). The receipt in each case was on form No. M 217 - the Executive Engineer's explanation being that it saves clerical labor.

22. The accounts of works for three months were audited, work abstracts being checked. The agreements with contractors and piece-workers and their accounts were carefully examined. The balances of materials at site of work were overhauled.

23. In November 1887 there were about 130 works in progress. Of which, 45 works were to cost under Rs 200 each, 74 were Minor Works and Repairs to cost over Rs 200 each, and the remaining 11 were Major Works.

24. The expenditure on these Major works during the year 1887-88 up to end of December 1887, compares as follows with the grant for those work:-

Name of work	Grant 1887-88 Rs.	Expenditure to end of December 1887 Rs.
Anaikulam Tank - Improving	7,000	1809
Repairs to Anaikulam Tank	3883	880
Kalary Tank, Improving	10000	2755
Rammad Tank	10000	6925
Rajasingamangalam Tank	10000	7952
Raghunatha cauvery Channel	955	272
Trichuly Tank, Repairing bund	2860	296
Repairing the Chuttram at Athangarai	2600	1589
Repairing the temple at Kumangudi	2700	332
Repairing the Chuttram at Madduramalingapuram	1872	1594
Devasthanam Superintendent's Office Improving	3000	1188
Repairing the temple at Thirupalany	4585	1220

25. The work abstracts are prepared in the Divisional Office. Of the 30 work abstracts prepared in October and 37 in November 1887, 14 work abstracts in October and 10 in November 1887 were unnecessary, the works being either estimated to cost Rs. 200 and under in each case, or - susceptible of being posted direct into the register of works without the medium of work abstracts.

26. The register of works is posted to

to end of November 1887, but does not bear the initials or signature of the Executive Engineer. It was stated however that the register of works is inspected every month by the Executive Engineer, before the despatch of the monthly accounts.

27. Works below Rs: 200 are also entered in the register of works which is unnecessary (Note 1 to para 1865 of the P. W. Code), Clause III of para 1866 of the Code is not taken advantage of. For works estimated to cost up to Rs 2500- an account in the register of works is kept in detail, which is generally considered unnecessary.

28. The works in this division are mostly done by piece-work or by mixed agency. There are about seven works that are done purely by departmental labor.

29. Improvements to the bund of Ramnad large tank Rs: 20,040. In October 1887 materials valued at Rs 169-11-3 were received for this work but they were not shown in the tenday reports.

Similarly

Similarly the issues of these materials were also not shown- generally parts II and III of tenday reports are not filled in at all, and when they are filled in, it is imperfectly done, as the following instance will show.

30. Constructing Enclosure wall and providing gateway to the west block of Mullingiyur Chuttram at Trichy, Rs: 225.

815 Cft of concrete jelly valued Rs: 40-12-0 actually issued in that month to the work has not been shown in part III of the tenday report for October 1887. Again 231¼ Cft of concrete is shown in the tenday report as issued to the above work, but the necessary entries were not made in the work abstract. In the accounts of the same work for November 1887, the values of materials received during the month Rs: 6-1-0, and issued Rs: 2-8-0, have not been shown in tenday reports. The distribution of materials to subheads of estimates, in the Divisional office, cannot always be accurate in the absence of the prescribed tenday report from the subordinate concerned.

31. With reference to para 10 (g) of the last report (G. O No. 220 W dated 24th January 1887) parts II of work abstracts are now signed by subordinates in charge of works in acknowledgment of the correctness of the account of materials at site, but as this is generally done about two months after the date of the balance so verified, there is very little use in it.

32. The following articles purchased and value charged to contingencies of estimate for works should, it is thought, be brought on the Tools and Plant return.

Name of Article.	Value Rs.	In what month purchased	To what work charged	Amount of Estimate. Rs.
3 Felling axes	3	October 1887	Improvements to the bund of Rammad Large Tank	20040
1. Teakwood para measure of 3'-2" square dimensions	6-8-0	Do.	Improvements to the Devastanum Superintendent's Office at Rammad	5920
6. Measuring rods	1-2-0	November/87	Repairing the bund of Thaikulam Tank	5065

33. Constructing a Surplus Weir in the Parayar Tank, Estimate Rs: 1860.

The Nominal Muster Roll for 7th to 17th November 1887 for Rs: 16-5-9 is not signed by the recording officer viz, the Executive Engineer by way of approval. 100 cart-loads of firewood purchased during November 1887, have not been shown in part II of the tenday report.

34. Improvements to the Thaikulam Tank. Estimate Rs: 9020. The receipts and issues of materials during the month have not been shown in the tenday report.

35. Improvements to Rajasinga-mangalam Tank. Estimate Rs: 18650. Work abstract for November 1887. Labor employed from 21st to 31st October 1887 for Rs: 22-2-9 and Rs: 2-1-9, was not shown as a liability in the work abstract for October 1887. In the tenday reports received for October 1887 no entries are made in part III thereof, although bricks & tea valued at Rs: 219-1-0, were issued to other works in that month.

36. Improvements to the Rammad Tank-Estimate Rs: 20040. Work done by contractor Nagalingam Pillai was measured on 22nd July 1887, and next again on 29th October 1887, or more than three months afterwards.

37. Repairing the Estate Chuttram at Athangaray. Estimate Rs: 2600. Work done by contractor M. Srinivasa Iyengar was measured on the 23rd July 1887 and next again on the 28th November 1887 or after an interval of nearly four months.

38. In the following cases the liability was not entered in Part I of the work abstract of the month in which it (the liability) was incurred.

Name of work	Amount of Estimate	Period	Amount as per nominal muster Roll R A P.	Month in which liability booked	Date of receipt of Fenday report
Constructing a surplus weir to Kulligudy Tank	1825	24th to 31st August/87	5 0 6	September 1887	5 Sept/87
Waste weir, Rammad Tank	20040	1st to 6th November/87	7 14 3	December/87	5 Dec/87
Improvements to Devastanum Cutcherry, Rammad	5920	21st to 25th November/87	7 13 3	Do.	Do.
Repairing the Periatthothe cotheu Building in the Palace at Rammad	1485	24th to 25th November/87	1 7 0	Do.	Do.
Constructing enclosure walls and providing gate door to the at Muthingeneri chuttrumak Tirichuly	223	20th to 30th November/87	13 12 6	Do.	not yet received
Constructing a weir at the South end of anaikolum Tank	9020	20th to 30th November/87	1 6 0	Do.	Do.
Repairing the bund of anaikolum Tank ~~Improvements to~~	4250	21st to 30th November/87	9 10 3	Do.	Do.
Improvements to Devastanam Superintendents office Rammad	5920	26th to 30th November/87	15 1 0	Do.	8th Dec/87
Repairing Periatthothe cotheu building in the Palace at Rammad	1485	Do.	1 12 5	Do.	Do.
Constructing a surplus weir and sluice to Periyar tank	1860	18th to 27th November/87	33 3 6	Do.	Do.
Do.	Do.	28th to 30th November/87	11 8 3	Do.	Do.

39. The materials at pole of works at the end of November 1887 were shroad over 19 works, and were noticed in the books at a total sum of Rs. 3678-94. The following irregularities were noticed in connection with materials at site

Item No.	Name of work	Amount of Estimate	Book value of material at site		When last inspected and remarks
		Rs	Rs	AP	
1	Constructing an office for the Superintendent of Devastanum at Rammad.	5920	1278	15 4	73 Ct of teakwood which are said to have already been used up are included in the allowance of material at site. The necessary adjustment will now be made the last count and measurements are said to have been effected in December 1887, but there is nothing on record regarding it.
2	Repairing the Estate Chattrum at Devipatnam	2340	310	0 0	This is the value of Palmyra rafters, reapers and Countile purchased in August and September 1887 - not verified since then. The work abstracts for the work for August and September 1887 were not produced. This point they have been sent to the Overseer

Chattrum

						overseer in charge of the work for signature of part IV in acknowledgment of the correctness of that account, but they have not been returned yet. There is nothing on record on the subject.
3	Kalligudi Tank- Constructing a Surplus weir and 3 Sluices to	1825	180	11	8	Last verified by overseer Appasawmy Iyengar in November 1887. October's work abstract for this work has not yet been signed by Executive Engineer.

The monthly return of materials at site of works, required by Code para 1367 is not submitted to the Executive Engineer.

40. The work done by contractor J. Subramania Koletty on the Rajanipa-nungalam tank has lately been measured through by the Executive Engineer, and his measurements fairly correspond with the aggregate of those reported from time to time on measurement list, on which payments have been to a certain extent made. The rate of payments for earthwork has varied from Rupees 3-3-6 to Rupees 4-10-0, whereas the agreed rate was only Rupees 3-4-0 per thousand cubic feet. The measurement of the above contractor's work has not been at all regularly effected, the date of measurement being November 1886, February 1887 and May 1887.

The rate paid as above being in the Executive Engineer's opinion too high, a deduction of 8 annas per 1000 cubic feet (or Rs. 532) from the contractor's present due is contemplated.

41. Para 1367 of the Code requiring monthly report of all measured work, is not acted upon in this division.

42. The work abstracts are not generally compiled till the 17th or 20th of the month ensuing that of the work abstract, which is explained by lateness of tenday reports. The exact date upon which tenday reports reach the Executive Engineer should be, but is not on record - by far the best and simplest way would be to use the office date stamp. It is thought also desirable to show upon each work abstract the date of its completion, also to show in the register of works the date it was posted regarding each work in it.

43. None of the following contract accounts are posted in the contractors' ledger as they should be:—

Name of contractors	Name of work.
Kumaravelu Pillay	Emergent repairs to Poolangal tank.
Muthuswamy Pillay	Improvements to Thenputhuraigudy tank
Do Iyer	Strengthening breaches of tank in Oomangulam valves
Do Do	Clearing silt Karkamalam tank.
Subbiah Pillay of Sullangudy	Repairing Sullangudy tank.
Kalamuthu Pillay	Repairing Subramaniem temple at Mudukolathur.
Subbiah Gurukal	Repairing Meloorankarudy tank
A. Iyalu Naidoo	Repairing Taluq Cutcherry at Peramagudy
Mathurai Muthu Serry	Kavanur Tank, closing breaches and strengthening the weak portions of.

44. Respecting the following works there are no written agreements with contractors or pieceworkers.

Name of work	Amount of Estimate	Name of contract or Pieceworker	Nature of contract
Improving the Subramaniem's temple at Mudukolathur	880	Kalimuthu Pillay	Piecework
Constructing a granary at Vanattay	1230	Doraisamy Iyer	Do.
Kalery Tank - Improvements	1760	Muthuswamy Pillay	Contract.
Repairing the Kotapatnam choultry	190	Rathakrishnier	Piecework.
Taluq cutcherry at Salagramam	900	Kandimathy Natha Pillay	Do.
Venkatachelapathy temple at Athankothanqudy	197	Arakutty Pillay	Do.
Division Division cutcherry at Thumbapakottai	185	Kundasamy Chetty	Do
Reconstructing the Boothums in the Pedariammankoil at Theruvadaray	200	Veerappaliarry	Do.
Repairing the cattle pound at Mudukolathur	53	Kuppi Pitchi pouthen.	Do.
Madapally and Vahana mandapam in the Temple of Theruvadaray	635	Veerappaliarry	Do.
Repairing the Estate chuttrums at Athangudy	2600	M. Sreenevasa Iyer	Contract.
Do. Chuttrum Building at Muthuramalingapuram	3600	Krishna Iyengar	Do.
Repairing the temple of Therupallany	4585	Ramanaden Chetty	Piecework
Repairs to Thirathenthal Tank	1000	Gungathara Gunapathy Madura Moothu Servy.	Do.
Repairs to Caramore tank	700		Do.

Name of work	Amount of Estimate	Name of Contractor or Piece worker	Nature of contract.
	Rs.		
Repair to Poolancal tank	752	Komarvelu Pillay	Piece work
" Punthumboly tank	363	Bapoo Row	Do.
" Therepputhuraikudy tank	1430	Muthuswami Pillay	Do.
" Muruthakurchy tank	1090	Shunmugavelu Pillay	Do.
" Vengalakurchy tank	1015	Ponnusami Pillay	Do.
" Sluice in Pogalur tank	75	Subbiah Pillay	Do.
" Pasumbon tank	200	Vyravanada Pillay	Do.
" Kaisalkolum tank	150	Gopal Pillay	Do.
" Paramur tank	127	Sreenevasa Iyengar	Do.
" Velamanur tank	165	K. Pathappen	Do.
" Nadukamanthai tank	375	Govinda nayadu	Do.
" Asur tank	250	Kaliana sundram Pillay	Do.
" Ragunathleanvery channel	400	Kuppu-Pitchi Aruthan	Do.
Parea Kuramangalam tank	150	Palaniandi anekulam	Do.
Serisandal tank	109	Appacooty thevan	Do.
Goondurdam	560	Cunniah naidoo	Do.
Kalari tank	1870	Muthusamy Pillay	Contract
Yerrachikolam and Nellaparithikolum tank and supply channel	46	Sellam dyer	Piece work
Kajapunkolum tank and channel	198	Do.	Do.
Bonaparian kottah tank and channel	160	Do	Do
Abbiraman tank Supply channel	599	Rungasawmy Pillay	Do.

45. The following agreements are erroneously stamped with court-fee stamps instead of with the impressed labels prescribed in the Stamp Act.

Name of work	Amount of Estimate	Name of Contractor or Piece worker	Nature of Contract.	Date of agreement.
Constructing a " Jemabundy Cutcherry or granary at Kumatty	1725	Mangalasundram Servy	Piece work	2d Septr/87
Constructing an office for the Superintendent of Devastanm, Pamban	5920	Mr. A. H. Thomas Manager S. P. G Mission Industrial School	Contract	24th Septr/87
Repairs to Estate chattrum at Uppur	1210	A. R. L. Ramaswami chetty.	Do.	12th August/87
Emergent Repairs to the temple at Kumatty	5370	Bapoo Row	Do	28th May/87
Repairing and Improving the temple at Marantty	810	Sattivelu Pillay	Do.	16th May/87
Constructing a granary at Marantty	1815	Do.	Do	16th May/87
Repairs to Pullungudy tank	2175	Iyanmuthu Pillay	Do.	25th Octr/87

46. The following works were given out on contract without tenders being invited (Code para 1355).

Name of work	Amount of Estimate	Name of person selected	Amount of contract
	Rs.		
Constructing a Jemabundy cutcherry or granary at Kunnathy	1725	Mangalasundram Servy	1568
Constructing an office for the Superintendent of Devastanum, Ramnad	5920	Manager S.P.G Mission School	1785
Repairing the Estate chuttrum at Uppur	1210	A.R.L. Ramaswami Chetty	1112

47. In the case of the following works for which tenders were invited, earnest money was not collected, as required by para 1360 of the Code.

Name of work	Amount of Estimate
Repairs to Pullangudy tank	2175
Emergent Repairs to the temple at Kunnathy	5370
Repairing and Improving the temple at Maranathy	810

48. Constructing an office for the Superintendent of Devasthanum, Ramnad, Estimate Rs. 5920. Contractor Manager of S.P.G. Mission, Industrial School. The work done by this contractor is measured and paid regularly, but the ten per cent deduction from the value of work done on account of security is not made, although there is a clause in the agreement requiring such deduction - and there is no authority for waiving it

49. The following sums are due to contractors for over six months.

Name of Contractor	Name of work	Amount R	A	P	Since what month.
J. Subramania Chetty	Rajasinguamangalam tank - Improvements	364	14	4	May 1887
Kanthamatti matha Pillay	Kalligudy tank - Improvements	25	2	0	Do.
Do.	Do. Repairing	26	9	0	Do.
A. Sivagnana Pillay	Ramnad tank - constructing a surplus weir	46	6	5	Do.
Do.	Do. Repairing sluices	24	13	4	September 86.

It is stated that the contractors have been called upon to receive payment and that as soon as they appear they will be paid.

50. The following sums due to pieceworkers for work done long ago are withheld, pending completion of their work, and because of delay in such completion.

Name of Pieceworker	Name of work	Amount R	A	P	Since when.
Kamatchi Eswara Buttar	Emergent Repairs to Allicolum tank	7	5	8	December/86
Do.	Thondaranthal tank	3	7	10	Do
Do.	Seruvapinkolum tank	7	14	9	Do.
Do.	Pandaramdal tank	6	10	2	Do.
T. C. Ponnusamy Pillay	Kavanur tank	9	8	8	February/87
C. Alagamatha Pillay	Koombuthy tank Emergent Repairs	16	2	5	March/87
Do.	Vagai colum tank	1	5	4	Do
Do.	Vedamcottam tank	12	4	11	Do
Do.	Vellandal tank	2	13	11	Do
Nallamuthu Naik	Reslachi tank	24	3	9	Do
J. Subramania Chetty	Constructing a division cutcherry at Sayalguny	15	6	9	Do
Shunmugavelu Pillay	Muthalavadu tank	12	6	9	Do
Subramania Pillay	Vagaikolum tank	28	10	8	Do
Vellasamy Servy	Kondrumkolum tank	26	6	1	Do
	Papankolum tank	21	11	5	Do
Subbiah Gurukal	Keelavaranenkurchi tank	12	2	2	Do.
Soondra Sastry	Sanamkolum tank	8	8	4	Do
Arumugam Pillay and Shanmugamatha Pillay	Padavarkurchy tank	10	1	9	Do.
Soondra Sastry	Yarrasammuthy tank	10	15	1	May/87
C. Jagannatha Mudelly	Repairing the temple at Tenchuly	140	14	4	Do

51. Measurement in measurement books when they come up to the Executive Engineer's Office are not compared with measurement in the lists regarding any works: certain books were thus compared at the inspection, and the result was satisfactory; except that the cancelling of measurements as ordered in the Code is not carried out.

52. Travelling allowance of claims of office and petty establishment from April to November 1887 were audited, and found correct.

53. The following service books require re attestation.

Name and rank.	Date of last attestation.
P. Murugesam Pillay, Supervisor	8th December 1882.
S. K. Ramabandra Sastry, Overseer	August 1878.
Gurunathen, Lascar	13th April 1882.
P. Subramanier, Overseer	12th June 1882
	May 1875
B. Ramanjaloo Naidoo, Head Clerk	23rd January 1874
T. Ramanatha Rw, Clerk	December 1875.
D. John Pillay, Draftsman	

54. The service book of Thiruvengadam, Lascar, was not produced, it is said to have been returned for completion to the Negapatam Division, from which division it had been received in November last, in an incomplete state, although the Lascar was transferred in March last.

55. A service book has not been, but should be opened for Lascar Muthiriulan appointed on 6th June 1887.

56. The temporary promotion of Ramanatha Row from IV class 3d grade to 2d grade in November last has not been noted in his service book.

57. There is no list of Zemindari Buildings maintained in the division.

58. The Budget Registers are in order.

59. The divisional return of tools and plant was compared with the several returns submitted by subordinates for tools in their charge. Three felling axes purchased by overseer Ramachandra Sastry in October 1887 for Rs. 3/- and charged to "Improvements to Rammad large Tank" have not been brought on the divisional return, although shown in the overseer's return. They should now be brought on in the next half yearly return.

60. The miscellaneous advance schedule is empty.

61. The deposit of contractor Thrishna Iyengar for Improvements to Rajasingamangalam tank (Rs 280) will, it is said, be credited to Government, as the contractor has not done any work up to date, and his agreement is cancelled.

62. Pass books were produced for all deposits in the Savings Bank.

63. The following pass books have not yet been sent to the Post Office Savings Bank for the interest to be entered.

Name	Number of Pass Book	Amount Rs.	Date of deposit
T. Ganapathy Pillay	2155	295	19th January/87
N. Meenatchi Sundrum Pillay	2156	295	Do.
Muthusami Pillay	2157	285	Do.
Yesudian Pillay	2151	217	Do.
Velleri Pillay	2153	217	Do.
Nagalingam Pillay	2152	217	Do.
A. Sivagnana Sivagnana Pillay	2154	300	Do.

64. No one signs the service label account in token of having examined it and found it correct. Corrections in the account are frequent and are acknowledged by no one. Whenever an indent for any fresh supply of labels is made, the accountant should audit the account up to date, and state upon it that he has done so.

Tinnevelly 20th January/88.

(Signed) H. Rainier
Inspecting Officer.

O.R. No. 1395 dt 24.4.88

Forwarded, with the accompanying summary and remarks, for the information and orders of Government.

(C. No. 93.)

Division Ramnad Summary of Inspection Notes dated 24 April/88

Item No.	Para of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
1	7 9.	Narration of transactions in cash book, unintelligible, corrections frequent and which in a few cases are not initialled by the Executive Engineer	1740 1743	1. The cash book being the basis of all the accounts of the division, it is absolutely necessary that the entries in it should be made in the fullest detail and with perfect accuracy, so that the cash transactions of the disburser may be clearly and precisely understood.
2	10	Entries in cash book subsequent to the Executive Engineer's examination and signature, made without Executive Engineer's knowledge, and not initialled by the Executive Engineer, or by the accountant who made them.		2. The accountant will be called upon (through the Executive Engineer) for an explanation. It seems probable that the entries should have been made in the adjustment book.
3	7 19 20	Vouchers not generally examined by the accountant and not signed by the Executive Engineer till accounts to which they relate are		

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
3 Contd	7 12 20	are under preparation. Many vouchers contain no note of Executive Engineer's approval or authority to pay	311(I) 374 1913	3. It is the accountant's duty to check vouchers himself as far as possible, and the Executive Engineer should initial when comparing them with entries in cash book.
4	8	Delay in advising a transfer payment made by an imprest holder on account of another division.	1882	4. This is an isolated case. When payments on account of other divisions are to be made by Sub-Divisional officers, arrangements should be made to obtain early intimation of the same, so that there may be no delay in advising the debits.
5	11 19	A Tank Superintendent whose pay is charged to works entrusted with an imprest - no security taken from him and payments made by him not attested by witnesses.	790.	5. The order of the Chief Engineer, Public Work Department, should be obtained.
6	12	Failure of the accountant to date his initials & accounts and vouchers examined by him		6. The initials of the accountant should always be dated. A standing order prescribing this is about to issue.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
7	13	Contingent vouchers recorded in Executive Engineer's Office not signed or initialled by Executive Engineer	311	7. Requires the Executive Engineer's attention.
8	14	Cash book not closed till 3 or 4 days after the close of the month, owing to the proportionately large number of payments made to contractors and piece-workers on the last day of the month	1,640	8 Presumably the Executive Engineer arranges that contractors and other creditors shall attend the Divisional office for payment on the last day of the month; but it is very desirable that, if possible, the bulk of the payments should be completed a few days before the end of the month, so as not to delay the closing of the accounts. The Executive Engineer might consider whether this cannot be arranged.
9	15	Want of signature to the order "to pay" and certificate of payment in Nominal Roll	1750	9. The Executive Engineer should take steps to remedy these omissions.
10	16 18	(a) Vouchers not forth coming in 9 cases and no record in Executive Engineer's office to show that they		10. If the remittances had been made under registered cover, as required by

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
				10. (Contd).
10 Contd	16 18.	they were sent as stated for signature of payees. (b) Vouchers not forthcoming in 4 cases owing to their having been mislaid.	893 1890 1642	key Code rules quoted, the postal acknowledgments should have been on record. All vouchers should be kept under lock and key, as required key Code para 1642, note 1.
11	17	Submission of Nominal Rolls for irregular periods.	335 1751	11. It would be well if the Executive Engineer were to explain the necessity of submitting muster rolls for such irregular periods.
12	21	Failure to include payments to piece-worker in piece work account, Form No. M 16, and to obtain receipt in piece workers' voucher, Form No. 14 A, in several cases, and use of an unauthorized form to save clerical labour.	1829	12. Form No. M 16 has recently been greatly modified key Standing order No. 123 of 20th October 1887, and, as far as the inspecting officer's remarks go, it is now practically done away with. A form of bill or voucher, intended to save clerical labour in such cases, has been suggested key the Executive Engineer Godavari for Eastern Division, who has been requested to submit the proposal through the Superintending Engineer for the sanction of Government.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
13	25	Unnecessary preparation of work abstracts in certain cases.	1760	13. This question was referred to the Examiner key the Executive Engineer and instructions given.
14	26	Want of Executive Engineer's initials to accounts of work in the register of works.	311 Rule III and VI	14 The rules quoted prescribe that the Executive Engineer, should enter in the certificate form M 64 A, the documents which he has actually examined and signed. The Executive Engineer should not have signed the certificate, if he had not complied with its requirements.
15	27	Unnecessary entry of works, costing below Rs. 200, and of details for works, costing below Rs. 2500, in the register of works.	1865 Note 1, 1866 Rule III	15. The Executive Engineer might save his office much unnecessary work key taking advantage of these rules.
16	29 30 33 34	Receipts and issues of material not shown in ten day reports. Parts II and III of ten day report not generally filled in, or are filled in imperfectly.	1752	16. The Executive Engineer should report what improvement he has effected in these matters. The initial accounts of work seem to be very defective.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
17	31 41	Signature to Part II of work abstracts in token of correctness of balance of material, two months after date, of very little use, and delay in verifying materials at site of works	1713	17. If the work abstract is prepared in the Divisional Office, Part II could not be signed by the sub-divisional officer; but under Code para 1713 periodical verification of materials is necessary.
18	32 59	Failure to bring certain articles, charged to contingencies of estimate of works, on to Tools and Plant	1648	18. Apparently the articles are not likely to out-last the works, and if so, they may remain at debit of them.
19	35 38 42.	Failure in several cases to show liabilities for work done in work abstracts, and delay in the preparation of work abstracts owing to late receipt of tenday reports.	1864 1751	19. The Executive Engineer should insist upon correct and punctual submission of the initial accounts, upon which the higher accounts depend.
20	36 37	Delay in measuring work done by contractors.	1367 1824 1864	20. Apparently isolated cases.
21	39 41	Failure of sub-divisional officer to submit monthly		

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
21 Contd	39 41	monthly report of all measured work and of materials at site of work to Executive Engineer.	1367	21. This subject has been separately taken up vide G.O. No. 3130 dt dated 19th November 1887
22	40	Non-agreement of rate of payment to a contractor on account of earthwork done with rate agreed on.	1368	22. The matter will be further enquired into, and a separate report submitted if necessary.
23	42	Want of a date stamp to show date of receipt of accounts and vouchers in the Divisional Office		23. A standing order is about to issue on this subject.
24	42	Non-entry of dates of completion on work abstracts and in register of works for each work posted in it.		24. The accountant should initial or sign and date each document as soon as he completes the check examination or posting of it. A standing order is about to issue on this subject.
25	43	Failure to enter certain transactions with 8 contractors in the Ledger.	1868	25. The accountant should have attended to this.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
		Irregularities in regard to Contract.		
26	44	(i) Want of written agreement with contractors and piece workers in 36 cases.	1353	26. Appears to require the Executive Engineer's explanation.
27	45	(ii) Contract agreement irregularly stamped in 7 cases.	Stamp Act Chapter III Section 9(b).	27. Should have the Executive Engineer's attention. Rules on the subject of formal details connected with contracts are under consideration.
28	46	(iii) Failure to call for tenders in 3 cases	1355	28. Should be explained by the Executive Engineer.
29	47	(iv) Failure to take a deposit of earnest money in 3 cases	1360	29. The ~~The~~ Code code apparently leaves this optional.
30	48	& non recovery of 10 per cent security by deduction from bills for work done by a certain contractor in accordance with agreement	1364 1365	30. The Executive Engineer should explain why the security was not deducted
31	49	Delay in paying up arrears due to contractors in 5 cases.	1828	31. The Executive Engineer has apparently taken up the matter. There seems to have been needless delay.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
32	50	Delay in adjusting balance due to piece workers, because of non-completion of supposed engagements.	1828 1829	32. According to Code para 1344, a piece worker does not undertake any definite quantity of work and cannot be punished for not doing it. The Executive Engineer should explain as stated against item 38 of summary of report on ~~the~~ Tinnevelly Division.
33	51	Failure to check "measurement lists" with "measurement book" when the latter come to Executive Engineer's Office.		33. There is no rule requiring comparison of measurement sheets and measurement books. It is for Government to say whether such a check should be exercised. I am inclined to think that occasional inspection of measurement books, with a view to seeing whether they give indications of recording bonâ fide measurements as taken on the spot, is all that is required.
34	51	Failure to cancel measurements in measurement books	1756 and John M19.	34. The sub divisional officers should be instructed as to what is necessary.
35	53	Want of pre attestation to service books in 7 cases.	864 Note I.	35. The Executive Engineer should have these pre attested, and report when this has been done.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
36	54	Delay in completing the service book of a lascar transferred from Vegapatam Divisn	864	36. The Executive Engineer should report when the service book is returned complete.
37	55	Delay in opening out a service book	864	37. One should be opened out and a report made when this has been done.
38	56	Failure to note the promotion of a clerk in a service book.	864	38. Should be noted and a report made.
39	57	Want of a register of Zemindari buildings in divisional office.	975	39. Not required - Under G.O. No. 2749 W dated 17th October 1887, the buildings are not in charge of the Executive Engineer.
40	63	Failure to send pass book to Savings Bank to have interest written up.		40. The Executive Engineer should ascertain the proper time for the purpose, and send the books in, to have interest written up to date.

Entries

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
41	64	Entries in service label register not verified by any one. Corrections in the same very frequent and the account not audited by the accountant.	897 898 899 1121A	41. The accountant should be directed to attend to this account.

Major R.E
Examiner P.W. Accounts
Madras
29. 9th 1894
24/4

ENCLOSURE
28 JUN 88
EXAMINER IN ACCOUNTS

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.

ENCLOSURE
28 JUN 88
EXAMINER, P W ACCOUNTS

no 220 w ay 24-1-87
" 2749 w ay 17-10-87
" 1523 w ay 18-6-84

From. P.W.Cho 3873

Major. C.A.O. Christie. R.E.
Examiner. P.W. Accounts
Madras.

1/96 Rr/88
SE 6a

3/167 RR/88.

EXECUTIVE ENGINEER
1/729 Rr/88
17 MAY 88
OFFICE.

E.3
W 5558/7

To.

The Secretary to Government
Public Works Department.

P.W. No 1395 dy 24-4-88.

Read 26-6-88.

Rammad Division.

Notes of inspection by. A. Rainier, Esquire, of the office of the Executive Engineer — Forwards —— with the accompanying summary and remarks, for the information and orders of Government.

0/30/4 H.M. 2.6.88. Old. 143/IV. A. 5/6/88. R. S. & H.

2

Copy of letter from the Executive Engineer, Rammad Division, to the Superintending Engineer 6th Circle No 648 Rr dy 29th May 1888.

Remarks by S.E.
VI Circle.

With reference to your endorsement No. 74 Rr of 12th May 1888 forwarding to me the remarks of the Examiner on the notes of inspection of this Office for my explanation, I have the honor to state as follows.

Examiners remarks Nos 1, 3, 4, 6, 10, 12 to 14, 17, 20, 23, 24, 27, 29, 31, 33, 36, 37, 39, require no replies but the points brought to notice have been noted for guidance.

Remark No 2. The Accountant was in this Division has since been transferred to some other Division.

Remark No 5. The Imprest with C.S. Hari Row since been withdrawn.

Both the late & the present acctt are inefficient men. This is however known to the Examiner.

Was withdrawn directly I heard it had been given.

Remark

Remarks Nos 7 & 40. The instructions are being attended to.

Remark No. 8. Arrangements can be made to make the bulk of the payments so as not to delay the closing of the cashbook in future.

Remark No. 9. There being no Sub-divisional Officer attached to this Division and filling in of the omissions by the Executive Engineer himself would be fatal to any progress with work: the subordinates concerned have been asked to fill in this portion of Nominal muster Rolls.

Remark No. 11. Departmental labor was sometimes employed but only for short and irregular periods and for carrying out sundry items of work, such as picking up stones felling trees, sectioning and tamping Earthwork, and so on.

The nominal muster Rolls

?

It is to be hoped that the Registers of works for the current year have been opened out.

Rolls appear to have been submitted just to suit these irregular periods. The nominal rolls and ten-day reports will now be sent in at regular intervals.

Remark No. 15. This will receive attention in opening out the registers of works for the current official year.

Remark No. 16. A circular has already been issued to the subordinates pointing out the omissions and the necessity of filling in Parts II & III of the 10 day reports.

Remark No. 18. These would be required for use on the works concerned.

Remark No. 19. This point has several times already been brought to notice of the Accountant. There will be improvement.

Remark No. 21. Orders were issued in February 1888 for the submission of the Returns referred to, and they have since

since been regularly sanctioned.

Remark No 22- This is in connection with an Estimate for the Improvements to Rajasingamangalam tank. The Excess rates occurred in a bill paid to Contractor J Subbramania Chetty. A copy of the remarks entered in the measurement sheet sent in support of a bill prepared at these Excess rates, and paid in 1886 is herewith sent. The only one individual besides the Executive Engineer and Accountant, who have both left the Division, who can give an explanation of the necessity or cause of these rates, is Overseer Appasamy Iyengar.

He was called upon to do so, but his reply being no explanation at all was returned to him for further explanations; it is however not likely that he will be able to prepare. The Contractor refuses to accept Mr Targit's Bill.

I have recently examined the question of this Contractor's accounts & have sent instructions to the Exec Engr.

Mr Stanington increased the Contractors rates & paid higher rates. Mr Target wanted to reduce the rate, & recover the difference from the Contractor, because the Banks had not been properly sanctioned. As Mr Stanington accepted the lowest data, which show that sanctions were to be paid separately, I disallowed Mr Target's proposed reduction, & ordered a new Bill to

I have evidently been a great deal of laxity in attention to departmental rules, on the part of both Mess^rs Stanington & Target, but I doubt whether as regards the Contract system, the existing rules could be strictly carried out, I believe all work would be stopped.

There are no regular Contractors, the villagers do the work if it suits them, & apparently when it suits them.

able to give a better explanation than is shewn on the measurement sheet.

Remark No 25- The transactions with these 8 men were treated as piecework and entered as such in Form No M 16.

Remark No 26- On a search being made in the records of this Office 20 written agreements are for the completion of the work having lapsed it is not understood whether the Examiner's remarks include these. Fresh bonds should have been taken. The reason that fresh agreements were not taken or that no written agreements at all were taken in the other 16 cases, cannot be explained as the Executive Engineer and the Accountant who were then in the Division have been transferred. The

irregularities

irregularities in connection with piecework and Contractors have several times been pointed out to the present Accountant and he will no doubt shortly get all things in proper order.

Remark No. 28. All the works in the Division are very petty and in out of the way places, on which no regular Contractors would undertake work. The so called Contractors or piece-workers in the Division are generally men who belong to the neighbourhood of the work and would not undertake work elsewhere.

Remark No. 30. As the work was checked by the Executive Engineer no deduction appears to have been made.

It is not clear whether this deduction of 10% made on bills previous to inspection should be paid back after the work is inspected and check measured by the

That depends on the agreement. The deduction pending check & the deduction to form a guarantee fund are two separate things.

Will be furnished from this Office.

the Executive Engineer or retained till the completion of the work.

Remark No. 32. Eleven of these items have since been paid.

Request that a copy of para 38 of summary of report on the Trichinopoly Division referred to here may be sent.

Remark No. 34. A Circular on this subject has already been issued.

Remark 35 to 37. Will be reported as soon as they are done. The Accountant has already been directed to have this attended to.

Remark 38. Ramanatha Row a Clerk IV Class IIIrd grade drawing the maximum of his grade was transferred to this Division. The temporary clerks in this Division are paid at fixed rate of pay and not according to Classes and grades of salaries. This clerk is now drawing only

only Rs 30 per mensem and in fact, had no promotion over his previous appointment or salary. It is not therefore understood what entry is required to be made in his Service book.

Remark No. 41. The Accountant has been directed to attend to this in future.

Cm

ENCLOSURE
28 JUN 88
185

The Executive Engr. will be instructed that the Service Book should show the Clerk's present salary & grade.

E.2
P.W. 5558/7558/87

L. W. Rundall
Supdg Engr

Trichy
15 June 1888

D 16/-

Remarks on the measurement sheet of work done by contractor J. Subbramania chetty on the Rajasinganangalam tank.

— " —

"As it is very diffinult to get coolies here and especially in this big tank to dig in rear on the standard rate of one anna per cyd for every 20 yds in lead and 2 yds in lift, an increased rate of "-1-2 for the same lead and lift must be given and on this standard, the rates in the abstract are calculated. The contractor has paid "-1-6 per cyd in "Pitchanaicottai" and "-1-9 in "Naickodappai" for digging alone and one pie should be allowed as the contractors' gain. Sectioning has to be paid separately."

True copy.

L. Dodd
2-6-88

Executive Engineer

16

ENCLOSURE
153
28 JUN 88
EXAMINER, P W ACCOUNTS

R.N
1/167/88

E.2

PW 5554
7538/88

OFFICE OF THE SUPERINTENDING ENGINEER,
6TH CIRCLE.

Trichinopoly 15th June 1888
D 16/-

No. 129 RN.

From J. W. Rundall Esqre M. I. C. E.
~~The~~ Superintending Engineer,
6th Circle.

To
The Chief Engineer
P. W. D.

Sir,

ENCLOSURES. 3

With reference to G. O. No. 1345 W. dated 8th May 1888, forwarding Notes of Inspection by the Deputy Examiner P. W. Accounts of the Ramnad Division Office, I have the honor to submit for favor of orders, the Executive Engineer's replies to the points noticed by the Examiner, together with my remarks thereon.

I have the honor to be
Sir,
Your most obedt. Servant
J. W. Rundall
Superintending Engineer
6th Circle.

Confd

1345 W-8-5-88
2749 W-17-10-87
3130 W-19-11-87
220 W-24-1-87
1522 W-18-6-84
94 W-11-1-88.

EXAMINER No. 1257 28 JUN 1888 ENCLOSURES P. W. ACCOUNTS

No. 2327/C dy 22nd June 1888

To C

For favour of remarks.

21.6.88 D. W.

To W. No. 1990 dy 31.7.88 Enc: 3

Returned with the following remarks:-

2. Item 9 of summary. The question of the necessity for modifying Code para 1750 is under consideration with reference to item 18 of the Coimbatore inspection report and will be submitted for orders shortly.

3. Item 15. The accounts (including work vouchers) for April 1888

P.W.C. No. 5884

P. W. D. 6TH CIRCLE.

From

The Superintending Engineer,
6th Circle.

To

The Chief Engineer P.W.D.

No. 1298/R.

Dated 15 & 16 } June 1888.
Received 20 }

Enclosure. 3

Notes of Inspection by the Dy Examiner of the office of the Ramnad Dn: —

Submits the — with the replies of the Exec: Engrs to the points noticed —

To

1888 were signed by the Executive Engineer on the 19th. and 20th. May 1888 and despatched to this office. The register of works should therefore have been written up by them. But apparently this was not done.

4. Item 18. I think that tools and plant charged to works should be treated as materials at site until used up and then charged to sub head concerned, or adjustment for depreciation made (and charged off) on completion of work, the balance being debited to tools and plant and articles brought on the tools and plant returns. This might be inserted in Code if Government approve.

5. Item 19. The Executive Engineer does not explain what steps he has taken to insist on the punctual submission of the ten-day reports upon which the preparation of work abstracts greatly depends. The accountant has nothing to do with the matter.

6. Item 25. The Executive Engineer might be asked to state whether the distinction between piece-workers

and contractors (as defined in G.O.No.94 W. dated 11th. January 1888) is now observed.

7. Item 26. There is apparently no necessity to take a new agreement on the expiry of the period stipulated for execution of the work. The Executive Engineer is not responsible for past laxity, but he is apparently inclined (and this appears also from correspondence) to throw all responsibility on the accountant, including responsibility for matters which apparently are no concern of the accountants. If the accountant neglects his duties, or what the Executive Engineer considers his duties, he should I think report the matter to the Examiner at once; I am aware of the inefficiency of the accountants : but I have already represented that under present conditions it is impossible to provide ~~any~~ every division with an efficient accountant.

8. Item 28. It would seem to be a question whether the adoption of contract system is expedient under the local conditions.

9. Item 30. The Executive Engineer should not take agreements with contractors (as defined) in piece-work agreement forms which contain no provision for guarantee fund. He should take them on a suitable form with provision for deductions for security. Any further deduction pending check is a separate matter absolutely within his own discretion, but extra sums thus deducted (over and above stipulated security) should be paid after check.

10. Items 35 to 37. Further report will be awaited. This again is a matter which does not seem to be the business of the accountant.

11. Item 38. The event should have been entered in the service book.

12. Item 41. The accountant should attend to this, vide Code paras 897 and 898.

C.

Enc.

No 2443 W of 13 August 1888

B

The Exam's office
the Exam's office
note will be communicated
to the Superintending
Engineer II circle for
attention.

2 the Exr will submit
for consideration
separately the suggestion
in para IV of his note
his note

Jote
5/8/88

A.E. II circle S
S.E. II Circle S
Exr Circle S
Exr Mirpur
Land
13/8/88

P.W.C. No. 7558

En 3-

Recd 1st August 88-

No 2443 W of 13th August
1888

2536

S.H.W.

C Carter that under
present conditions it
is impossible to provide
any division with
an efficient accountant.
"days" may be a misprint
for "ways". but the matter
must be gone into;
it is useless to keep on
urging Exc Engrs to send
in their accounts in
time if the
Accountants are
not up to their work.
Refer to C in the first
place & afterwards the
matter can be put
before W.

H. of. SS

To Dr

Office note to C
submitted for approval.
Jn

no. 2443 wdy 13-8-88.
2327c dy 22-6-88
1345 wdy 8-5-88.
2749 wdy 17-10-87
3130w dy 19-11-87.
220w dy 24-1-87
1523w dy 18-6-84

No. 3130 C.

Government of Madras,

PUBLIC WORKS DEPARTMENT,

Chepâk, 15 August 1888.

OFFICE NOTE.

From

W

To

C

In para 7 of your office note no. 1990 dy 31-7-88 it is stated that "under present conditions it is impossible to provide any division with an efficient accountant"

Please say whether the word "any" is a clerical error for "every"?

(Sd) W. E. B.

D.W.

D 16/8

D 20/8

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.

Cir 8495

Dup (1)

I wonder with reference to your note attached to Office Ctr of No 3110 C dy 16.8.88.

The question of posting cenvr accounts to division offices might perhaps be held over until the general question of the Strength of Accts. establt. is settled - vide linked file -

The linked file must apparently go to W for orders. The C apparently is unable to comply with the orders conveyed in SO. No 2247 W dy 23.7.88, & has addressed the Accl. Genl 28.8.88 Cir

Send the papers to W for orders
15.8.88

No. 3110 C.

Government of Madras,

PUBLIC WORKS DEPARTMENT,

Chepâk, 16 August 1888.

OFFICE NOTE.

From

W

To

C

In para 7 of your office note No 1990 dated 31-7-88, it is stated that "under present conditions it is impossible to provide ... any division with an efficient accountant"

Please say whether the word "any" is a clerical error for "every".

MOM
15.8.88

Dup

P.W.C. No 8495

EXAMINER
No. 1478
17 AUG 1888
ENCLOSURES
P.W. ACCOUNTS.

(1)

No. 2120 of 21-8-88

TO W.

YES THE WORD "ANY" IS A CLERICAL ERROR FOR "EVERY". PLEASE MAKE THE NECESSARY CORRECTION IN MY NOTE REFERRED TO.

C.

R/27-8-88

21/8

21/8

D

No. 626 Dated 6th Septr 1888

Recorded, the requisite correction having been made.

Recorded, the requisite correction having been made.

6/9/88

W

In 3110 C. 16. 8. 88
B.No 2463 W. 13. 8. 88
No 2327 C. 22. 6. 88
B.No 1345 W. 8. 5. 88
" 2749 W. 17. 10. 87
G.G. 3130 W. 19. 11. 87
" 220 W. 24. 1. 87
" 1523 W. 18. 6. 86
" 94 W. 11. 1. 88.

No. 325 -G.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Genl.

To

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab, in the Public Works Department.
The Chief Commissioners of the Central Provinces, Burma, Assam and Coorg.
The Resident at Hyderabad.
The Agents to the Governor General for Rajputana and Biluchistan.
The Director General of Telegraphs.
The Inspector General of Military Works.
The Superintendent of Works, Simla Imperial Circle.
The Examiner of Telegraph Accounts.

Simla, the 7th September 1888.

SIR,

I am directed to forward herewith, for information, copy of a statement showing the estimated outlay in England against indents uncomplied with on the 1st May 1888, and those received during that month for stores for the Public Works and Telegraph Departments.

I have the honour to be,

SIR,

Your most obedient Servant,

(Sd) A. R. Beecher

Offg. Under-Secy. to the Govt. of India.

(Original)

Document accompanying.

Statement showing the estimated outlay against indents received in England up to the end of May 1888, for stores for the Public Works and Telegraph Departments.

To The Government of Madras Public Works Department.

with 20 Sheets

G. C. Press, Simla.—No. 257 P. W. D., A. G.—12-9-88.—160.

E. B. No 2700 W. 31. 8. 88.

P.W.Cho 9453.

(1)

No. 3016 W d/25th Septr 88

20 s/c.

Communicated to officers concerned

W W 20.9.88

R/20-9-88

Jon 21/9/88

E.I.

20 s/c

3016 W d/25th. Septr 1888

S.6.V Civil Estt 1886
P. Proceedings 1886
C.A. Bgts
Ent Mra
Ch. Supt of Tels in Dn
Q.M. Dept

28/9

7.88 Ors 1631/9 nil/9 Jr 3/10

C. 28. 8. 88.

W.O. Order Dn 11

Original

No. 1573 W. PRESIDENCY P. W. WORKSHOPS,

Madras, 12th September

1888.

From

THE GENERAL SUPERINTENDENT,

P. W. WORKSHOPS,

To

THE SUPERINTENDING ENGINEER,

V CIRCLE,

Madras.

SIR,

With reference to paras. 2 and 3 of the Government of India Resolution published with G.O., No. 202-W, dated 25th January 1886, I have the honor to request you to obtain the sanction of Government to my purchasing in the local market, for the reasons stated, certain articles of European manufacture as overleaf.

I have the honor to be,

Sir,

Your most obedient Servant,

Lieut.-Col R.E.

General Superintendent, P. W. Workshops.

Stores manufactured in Europe but purchased in India under paragraph 3 of Government of India Financial Resolution, No. 185, dated 10th January 1883.

Description or Class of Stores.	No. or Quantity.	Actual Cost in India.			Estimated Cost if obtained through India Office.			Remarks.
		Average Price or Rate.	Incidental Charges, Carriage, &c.	Total Cost.	Average Price or Rate.	Incidental Charges, Freight, Exchange, &c.	Total Cost.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
April 1888								
Pig Iron English - Imp (Tender Rates for 1887-88)	3	180 " "	. . .	180 - -	81 - -	40 8 -	121 8 -	This Iron being required for immediate use for casting Pipes &c. it had to be purchased locally not being procurable from the P. W. Stores. Sanction is requested under Govt. para 3 of the Govt. of India Financial Resolution, No. 185, dated 10th Jany. 1883, and embodied in G.O., No. 1677 W, dated the 2nd July 1886.
June 1888								
Pig Iron English Imp (Tender Rates for 1888-89)	2	140 - -	. . .	140 - -	54 - -	27 - -	81 - -	

Presidency P. W. Workshops,
Madras,
12th September 1888.

Lieut.-Col R.E.
General Superintendent, P. W. Workshops.

No. 2552.

The above application is forwarded to the Chief Engineer, Public Works Department, with the recommendation that it be complied with.

Superintending Engineer's Office,
V Circle, ~~Chepak~~,
15 September 1888.

Colonel, R.E.,
Superintending Engineer, V Circle.

W/W/9 Rlno 268 Pkgs
14.9.86
(5) P.W.C No 9392

188 .

P. W. DEPARTMENT.

(Original)

From

THE SUPERINTENDING ENGINEER,

V CIRCLE,

To

THE CHIEF ENGINEER,

PUBLIC WORKS DEPARTMENT.

R/ 19.9.88

No. 2552

Dated 15th September 1888.
Recd.

No 3014 W dt 25 Sept

Subject.

Requesting that sanction may be given to the purchase of certain articles of European manufacture in the local market.

No 3014 W/dt 25 Sept 1888
PPH 22 Items
Sanctioned
Mem 19.9.88
Jdl 20/9/88

B. W/2379

Supdg Engr V Circle
Executive Engr Pkta
S/10 27/10 20/9

Write order