

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

General.
Establishment.

READ—the following paper :—

Office-note from the Examiner, Public Works Accounts, dated Madras, 18th July 1895, No. 2552 B.

With reference to paragraph 4 of my notes on the inspection report of the Kurnool division, embodied in G.O. No. 1059 W., dated 6th May 1895, I enclose a copy of the accountant's explanation, together with a copy of the Executive Engineer's remarks thereon for your information.

2. Two separate irregularities were referred to in the inspection report.

3. In regard to the first irregularity, that is the bill for Portland cement, and referred to in paragraph 10 of the report, the Executive Engineer states that the memorandum referred to by the accountant is not forthcoming, and that there is nothing on record to prove that Mr. Johnston, the late Executive Engineer, at the time inspected the materials; but he thinks it very likely that Mr. Johnston did so.

4. The Executive Engineer suggests a reference to Mr. Johnston; but this is hardly necessary now, as the bill prepared from the memorandum is signed by him. Further, from the office copy of the bill sent by the Executive Engineer, it is observed that the Sub-divisional officer had seen the bill and made the following note thereon :—

“Copy to be taken for record in Upper Sub-divisional office.”

28th February 1894.

(Intld.) J. C. D.

5. This irregularity would appear therefore to call for no further action.

6. The second irregularity (*vide* paragraph 12 of the report) refers to the accountant making certain entries in a measurement book in connection with increased rates granted for work done. The Executive Engineer states that the explanation by the accountant in regard to the entries made by him seem to be true from the records; and in regard to the increased rates allowed in the bill Mr. Pereira says he was fully aware of the reasons for altering the rates, and that no further remarks are therefore now necessary.

7. The Executive Engineer, however, in connection with this paragraph states that the measurement book (No. 1 Head Quarters) is not a completed measurement book. The book sent for inspection is the old form, and only 33 pages are used. The Executive Engineer further explains that the rates allowed in the original estimate were insufficient, and that in January 1893 overseer A. Streenivasa Sastri was sent to report on the work. The overseer submitted a measurement list and a revised estimate; the latter was approved by Mr. Johnston, who ordered a bill to be prepared in three days. This bill, the Executive Engineer states, was prepared by the accountant partly from the old measurements and partly from the measurement list submitted by overseer A. Streenivasa Sastri.

8. The Executive Engineer further tried to follow the items composing the bill, but the former and present measurements being mixed up rendered this impossible; he, however, states that the accountant seems to have abstracted the items as correctly as it would be possible for a man not acquainted with the work to do so, and that they are made out in accordance with the rates approved by the Executive Engineer to the revised estimate.

9. If Government is satisfied that no further enquiry into the matter is necessary, these papers may be recorded without prejudice to the accountant; but I consider it most desirable that divisional accountants should not, under any circumstances whatever, be utilized in making entries of measurements in books or lists, or in the preparation of bills for work done. And if Government agrees with me in this opinion, I beg that it may be emphasized by an absolute order.

ORDER—dated 23rd July 1895, No. 1810 W., Public Works.

The Government considers that further enquiry is unnecessary.

2. The services of divisional accountants should not, under any circumstances, be utilized in making entries of measurements in books or lists, or in the preparation of bills for work done.

(True Extract.)

Under Secy. to Govt., P.W.D.

To Superintending Engineers.
 „ the Consulting Architect to Government.
 „ the Superintendent of Works, Periyár Project.
 „ the Examiner, Public Works Accounts.

GENERAL.
ESTABLISHMENT.

Gobt. of {1895} Madras.
PUBLIC WORKS.

Dated July, 23rd.

Recd.

Encl.

G.O., 23rd July 1895, No. 1810 W.

JULY.

Divisional Accountants

Directing that the services of — should not, under any circumstances, be utilized in making entries of measurements in books or lists, or in the preparation of bills for work done.

No. 1451.

Kurnool.
D/ 3rd July 95

From.

A. C. Pereira Esq.

Executive Engineer

Kurnool Division

To

The Examiner

P. M. Accounts.

Sir

In reply to your letter No. 1722B
11.5.95

I have the honour to make the following remarks against each of the items especially noted in para (1) of your letter.

2. $\frac{A}{3.1}$ The reason given for opening out the measurement book is to the best of my belief the correct one.

$\frac{A}{3.11 \text{ to } 14}$ There is nothing on record to prove that Mr. Johnston, the Executive Engineer, at the time verified personally the quantity of material (Portland Cement)

Shewn in Suppliers memo. I should think it very likely that he did so. a reference to that office would probably clear up any doubt on the matter.

A
V. The memo of measurements tendered by the Supplier has not been found, it is said to have been returned to him. he has been asked to produce it, but he has been unable to find it.

A
3. VII The office copy of the bill for Portland Cement [Rs 1814 C.D.V. No 81 Feb 29/94] bears the following entry in the handwriting of the Sub. Divisional officer himself

Copy the taken for record in upper Sub. Division office.

(Initiated) J. C. D.
28.2.94

A
VIII
IX The above voucher paid for the supply of 33.31 tons of cement out of which only 16 tons were used and the balance had to be treated as materials at-site

The payment for the latter portion was not

Shewn by the Sub. Divisional officer in the Final bill. and it was done in the Divisional office the entries being attested by me.

A
X Quite true.

A
XI The closing entries for Final Bill do not appear ever to have been made in the Sub. Division office. These were accordingly made in the Division office on page 101.

A
XII The measurement book was not a completed one. What the Accountant here states seems to be true from the records. A part payment was made to the Contractor in December '91. Another bill appears to have been prepared in March '92 but no payment was made probably because the Contractor would not agree to the rates.

A
XIV
XV As I was fully aware of the reasons for altering the rates in the penultimate and final bills, I think no remarks are necessary here. I quite approved of the reasons for altering the rate.

3. Some further remarks however are necessary on the first part of para 12 of the Inspecting officer's report and in order to elucidate the matter, it is necessary to add some additional matter to the History of this work commenced in clause (c) of same para.

The first revised estimate for the work was for Rs 527. Work under it, was stopped about December 91. and measurements were taken by Mahomed Kallim Sahib assistant Engineer on 6. 12. 91 and entered in page 28 of measurement book. I. A. & about the same time a payment was made for Rs 98. 5. 8 but this does not appear in the measurement book. (total payment to date 247. 5. 8.).

The work appears to have been stopped, because it proved more difficult than was anticipated and the rates allowed were insufficient. The Contractors sent several petitions requesting the matter might be settled but no action was taken.

In January 93 Overseer A. Sreenivasa Sastry was sent to report on the work. In his No $\frac{75}{13.1.95}$ to Sub. Divisional officer Head. quarters Sub. Division he says all work was paid for but earthwork and he reports that some work ordered by Executive Engineer still remained to be done, he submitted with the above letter a revised estimate and a measurement work sheet of the work done up to date.

Executive Engineer (Mr. Johnston) approved of the estimate and ordered a bill to be prepared in 3 days' time for the work done (this is in his own hand writing).

It appears that in compliance with this order the bill referred to (Co. V. 37. 2. 93) was prepared by Accountant Ayodia Ramiah himself partly from the old measurements & partly from the measurement sheet referred to above, prepared by A. Sreenivasa Sastry but which was not sent officially sent to the Executive Engineer.

This beats out the Statement made by the Sub. Divisional Clerk Balasundaram which is put up for information. The Sub. Divisional Officer Mr. Dyball, both signed and paid the bill.

4. The bill no doubt was prepared for the purpose of keeping the Contractor in Funds and to encourage him to go through with the work. I have tried to follow the items composing the bill but the accountant has mixed up the former measurements with those taken by A. Steenburgh Sastri which were necessarily rough as the work was incomplete and not in a state for measurement. However he seems to have abstracted them as correctly as it would be possible for a man not acquainted with the work to do and they are made out in accordance with the rates approved by the Executive Engineer to the revised Estimate.

5. The work proceeded in the Cutters of 1893-94 and the subsequent measurements were entirely new and had no connection with the former one in the matter of "earth work" viz. Chiseling of course boulders.

6. After carefully searching for all papers bearing on the subject the above are the facts which I have gleaned.

The chief points are

1. Preparation of bill by accountant, Ayodiamiah which should have been prepared by the Sub. Divisional Officer
2. Commissions to have entered in a measurement book the measurements paid for and consequent failure to audit bill properly.

7. The Enclosures to your No 1722 B. dated 11.5.95 are herewith returned together with the following papers as requested

1. Office Copy of C.B.V. 37 of February 93.

2. Office Copy of C. B. V. 16 of January 94.
3. Measurement book in which measurements are recorded by Accountant in his own hand writing.
4. Office Copy of C. B. V. No 81 of Feb 94.
5. Final bill submitted by the Sub. Division officer and referred to in para 3 clause VIII of accountant's explanation.
6. Clerk Balasubramanian's statement.
7. Measurement Book No I. A.
8. Measurement Sheet submitted to D. Sub. Divisional officer by A. Sreenivasa Sastri.
9. Executive Engineer's No 2199 of 13. 2. 93.

I have the honour to be
Sir.

Your most obedient servant
(Signed) A. C. Pereira.
Executive Engineer.

(True copy) Mahomed Yacoob
For Supdt. Routine Branch.

Note on Extract of paras 10 and 12 from the Inspection report of the Kurnool Division forwarded with Examiner's letter No 1268 B of 4th April '95 to the Executive Engineer Buckingham Canal.

The Examiner's letter presupposes that there have been irregularities and of a grave nature, while a careful study of the History of the transactions will show that there have been no irregularities at all.

2. The Extract does not specify the irregularities, in particular, on which explanation is required but as far as it is possible to gather, they appear to be

(a) Maintenance of a measurement book in Division office and the entries therein in the hand writing of the Divisional accountant.

(b) The absence of the signature of the officer who made the payment (the entries having been signed by the successor).

(C) Notice of payment by Executive Engineers not given to Sub. Division officer with the result that a proper running account was not kept.

(d) Exhibition in the final bill, under the head "materials at site" of materials transferred to other works.

(e) Entry in pencil in the handwriting of the accountant in a completed measurement book.

(f) Want of record of revised rates the only record available being a revised estimate etc.

(g) Inconsistency in the Accountant's note on bill as to saving effected.

3. The Explanation to the above seeming irregularities are as follows:-

i 2(a) The opening out of the measurement book was rendered necessary to comply with an objection in Audit note as also the requirement in para 9 of the notes on form E. 71. Every entry in the book is signed by the Executive Engineers.

ii The entries were made under the following circumstances:

Contractor Nabee Sahib was directed by the Executive Engineers, Mr. Johnston, to obtain a specified quantity of Portland Cement of a particular brand. The cement arrived and was inspected by the Executive Engineers who directed the preparation of the bill, handing the accountant a memo showing the quantity supplied. A bill was accordingly prepared and signed by the Executive Engineer on the spot. The audit office having subsequently called for ^{quotation} ~~an explanation~~ of the no. & pages of measurement book, a book was opened with reference to the rule quoted above.

iii Details were not entered as only total quantity is required by rule (para 9 of note on form E. 71).

iv The memo showing the quantity of cement supplied and referred to above being the one presented by the supplier, a reference to that particular

document from which the particulars for the bill were obtained was noted on the bill for subsequent reference if necessary, but it must be noted that the memo as stated above was ^{verified} ~~specified~~ by the Executive Engineer by personal inspection of the material.

V. The memo showing the Contractor's measurements, will, it is believed, be found ⁱⁿ ~~with~~ the records of the office. Moreover, with reference to the heading of Column 3 on form 15, it is sufficient if the name of the officer receiving the supplies is given without any reference to recorded measurements in a measurement book.

VI 2(b). As explained above, the entries in the book were made with reference to para 9 of rates in form E. 71; long after the date of payment, and therefore could not have been signed by the then Executive Engineer. With reference to the last sentence of para 3 (V) above the entry need not have been made at all.

VII 2(c). As far as it can be remembered the payment was communicated to the Sub. Division officer by sending him the office copy of the bill which was returned by him to the Division officer by sending him the office copy of the bill which was returned by him to the Division office with the words "Noted and returned" or words to that effect being entered on it. Bills, nevertheless, having remained disconnected, it was found necessary to connect them on the occasion of checking the final bill.

(VIII). The omission of the transaction relating to the Portland Cement by the Sub. Division officers in the final bill led to the inclusion of the item by the Sub. Division office in the Final bill, as also in the Sub. Division officer's measurement book which serves as his office copy of the bill.

The entries are not in the nature of any alterations or additions to original measurements, and were duly attested by the Executive Engineers.

(IX) The Sub. Division officer objected to any entry being made in the Division office in his measurement book, but he was pointed out that the entries ^{were} absolutely necessary to connect the previous payments, and that they affected the abstract only, and not the original measurements and that they were made under the Executive Engineer's signature.

(X) 2(d) The cement was required for reconstruction of the leaky portion of the body wall of Sun. Kesala anicut. It need hardly be said that the nature of the work is such that it could not admit of any accurate estimate being made of the materials required for the same until and unless the canal was closed and the leaky portion examined. In the present case the canal was closed in March, while the material, specifying the quantities required as then estimated, was ordered in December or more than 2 months before closure. This was necessary owing to the importance

of the anicut work and to the materials having had to be conveyed by canal before closure. The materials found in Excess were, of course, transferred partly to other works where required and partly to stock and value adjusted on receipt of the necessary transfer orders from the Sub. Division officer. This does not however, affect, the details to be entered in the final bill which should include all payments made to the Contractor on the work. The cement was paid for in February 1894 and the final bill was prepared in August 1894. The quantity of cement unused could be shown under no other head than "materials at site".

(XI) 2(e) The entries referred to were not made in the capacity of the Divisional accountant. They were made merely to serve as a guide to Sub. Division clerk, who, apparently, at the instance of the Sub. Division officer, brought the measurement book and applied to the Accountant for instructions as how it should be completed to agree with the revised bill. The entries were made therefore in pencil and the accountant had nothing more to do with it.

(XII) The entries should have been
inserted in, attested and Cancelled in
the Sub. Division office where the bill
was paid. The Division office or the
accountant had nothing to do with the book.

(XIII). It may here be pointed out
that the measurement book cannot
be called in January 1893 a Completed
book, because only one-third of the
book was written up by that time
and the payment for the measurements
recorded (in 1891) on pages 26 & 28
was not settled until February 93.

(XIV). 2 f. The revised rates can only
be found in the revised Estimate.
The reasons for the extra rates are
Explained by Division officers in the
Final bill, which final bill, as well
as, the previous bill, were care-
fully scrutinized and passed by
the Ex. Engineers for payment. Thus,
in the present case, the Executive
Engineers was fully aware pre-
vious to his passing the bill and
previous to payment, of the al-
terations made by the Sub. Division
officers in rates as entered by them in the final bill.

(XV) 2 (g). The Inspecting officer is per-
haps surprised to find there should
be a saving effected while the rate
for Earthwork was increased from
Rs 3.8.0 to Rs 6.8.0 per 1000 C. ft. He
has subsequently apparently not
taken into account that only Rs 1/-
per 100 C. ft. was allowed for
boulders although Rs 4/- was allowed
in the Revised Estimate. The increase
in rate for Earthwork was allowed
on the understanding that the rate for
boulders was to be reduced. The
reasons for re-adjustment of rates
have been fully explained by the
Sub. Division officer on the final bill
itself and approved by the Executive
Engineers. The number of the units
of work in boulders is more than that
of Earthwork and this cannot but re-
sult in a saving. It will thus be seen
that there was no inconsistency in
the note as to saving.

(Signed)

Ayodhia Ram Dya,
Accountant.
25th April 1895

No. 239.

Forwarded to the Examiner
P. W. Accounts with reference to
his No. 1268 B dated 4th instant.

Remarks from me do not appear to
be necessary called for, and, if the
Accountant's Explanation is not
considered clear & sufficient,
it would be well that it ^{shd.} ~~did~~ go
to the Executive Engineer concerned.

Signed A. S. Russell
Ex. Engineer.

22.4.95 }

(True Copy)

Muhammed Yacoub
Jr Superintendent

Routine Branch.

18/04

KEEP-WITH

CURRENT No.

GOVT.
OF MADRAS. }

1895.

P. W.
DEPT.

EXAMINER, P. W. ACCOUNTS.

dated

189

Madras,

18 July

1895.

OFFICE NOTE No. 2552-B.

To

W.

With reference to para 4 of my
notes on the inspection report of the
Kurnool Division embodied in G. O. No.
1059 W. dated 6th May 1895 I enclose a
copy of the Accountant's explanation
together with a copy of the Executive
Engineer's remarks thereon for your
information.

2. Two separate irregularities were
referred to in the inspection report.

3. In regard to the first irregu-
larity, that is the bill for Portland
Cement, and referred to in para 10 of
the report, the Executive Engineer states
that the memo referred to by the Ac-
countant is not forthcoming and that
there is nothing on record to prove
that Mr. Johnston, the late Executive En-
gineer, at the time inspected the mate-
rials; but he thinks it very likely that
Mr. Johnston did so.

4. The Executive Engineer suggests
a reference to Mr. Johnston; but this is
hardly necessary now, as the bill pre-
pared from the memo is signed by him.

Further, from the office copy of the bill sent by the Executive Engineer it is observed that the Sub-divisional officer had seen the bill and made the following note thereon:-

" Copy to be taken for record in Upper Sub-divisional office.

(Sd) J.C.D.

28. 2. 94.

5. This irregularity would appear therefore to call for no further action.

6. The second irregularity vide para 12 of the report-refers to the Accountant making certain entries in a measurement book in connection with increased rates granted for work done. The Executive Engineer states that the explanation by the accountant in regard to the entries made by him seem to be true from the records; and in regard to the increased rates allowed in the bill Mr. Pereira says he was fully aware of the reasons for altering the rates and that no further remarks are therefore now necessary.

7. The Executive Engineer, however, in connection with this para states that the measurement book (No. 1 Head Quarters) is not a completed measurement book. The book sent for inspection is the old form, and only 33 pages are used. The Executive Engineer further explains that the rates allowed in the original estimate were insufficient, and that in January 1893 Overseer A. Streenivasa Sastri was sent to re-

the work. The Overseer submitted

20
a measurement list and a revised estimate: the latter was approved by Mr. Johnston who ordered a bill to be prepared in 3 days. This bill, the Executive Engineer states, was prepared by the accountant partly from the old measurements and partly from the measurement list submitted by Overseer A. Streenivasa Sastri.

8. The Executive Engineer further tried to follow the items composing the bill, but the former and present measurements being mixed up rendered this impossible: he however states that the accountant seems to have abstracted the items as correctly as it would be possible for a man not acquainted with the work to do so, and that they are made out in accordance with the rates approved by the Executive Engineer to the revised estimate.

9. If Government is satisfied that no further enquiry into the matter is necessary, ^{these papers} it may be recorded without prejudice to the accountant; but I consider it most desirable that Divisional Accountants should not, under any circumstances whatever, be utilized in making entries of measurements in books or lists, or in the preparation of bills for work done. And if Govt. agrees with me in this opinion, I beg that it may be emphasized by an absolute order.

H.S.P.

6.525-1059

P. W. CURRENT No. 5530

General
Encls 2

18.7.95

General
Act

Rev 5530

No 1810 W of 23 July 1895

The Govt Considers
that further inquiry
is unnecessary -

2. The services of
directional accountants
should not under any
circumstances be
utilised in making
entries of measurements
in books or lists
or in the preparation
of bills for work
done

L. 22-1

Lupt. Genl.
C. A. G. Govt.
D. of W. & Projects
Gen. P. W. Agents
Gen. P. W. Agents

tre

the w

5530
Govt. of 18th Madras.
PUBLIC WORKS.

Dated

Recd.

Recd.

G.O. 23/7/1895, No. 1810 W.

Divisional Accountants.

≡

Directing that the
services of — should not
under any circumstances
be utilized in making entries
of measurements in books
or lists or in the preparation
of bills for work done.

2140
15

INDEXED

cc 24/7