

Public Works (1896) Department.

G.O., No. 1559W

DATED 21st May, 1896

[Despatch Abstract]

Inspection Report

Office note from the Examiner of
Public Works accounts submitting
— of the accounts of the Buckingham
Canal Co., Communicated with
remarks to S. E. II Circle.

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

General.
Account.

Report of an Inspection of the Accounts of the Buckingham Canal Division, made by Mr. D. R. WHITE, Examiner of Accounts, Temporary rank, on the 19th to 23rd April 1896.

Honorary Captain and Deputy Commissary J. Lalor, Assistant Engineer, relieved Mr. A. S. Russell, Executive Engineer, of the charge of the division on the 14th April 1896. The Accountant of the division at present is Mr. Ratnam Aiyar, B.A. The office was last inspected by Mr. C. C. Swetenham, Deputy Examiner, in February 1895.

2. There are two sub-divisions, the Northern and Southern, in which the bulk of the outlay is accounted for. A third sub-division for the Coom Improvement Scheme was started in February, but closed in April 1896. There is a balance of Rs. 21-9-9 at credit of this sub-division in the Bank of Madras which should be transferred to the Executive Engineer and the cash book finally closed. The accounts of the Southern sub-division for the month of November 1895 were test-audited during present inspection.

3. There has been outlay on the Coom Improvement Scheme to end of March 1896, amounting to Rs. 5,905-14-4 and Rs. 400, expected liabilities. The project having been suspended and work stopped, the special sanction of Government is needed to outlay incurred and Superintending Engineer has been addressed in Executive Engineer's No. 157, dated 17th April 1896. Outlay of Rs. 4,242-10-1 to end of March 1896, on constructing a tidal lock at Ennore, also without estimate, has been incurred on the authority of the Chief Engineer, pending sanction to estimate which was submitted to Superintending Engineer with Executive Engineer's No. 2641, dated 30th January 1896.

4. The following defects were noticed in connection with measurement books: (a) Measurement book No. 1500, page 6; No. 1506, page 79; and No. 1507, page 5 each show at heading that the measurements were taken on more than one date, but as the daily items are not separately shown, the inference is that the transactions were taken on separate paper first and then transcribed into measurement book; if this is not so, the date of entry should be noted in future over the items relating to the measurements of that date; (b) corrections by conversion of figures are not uncommon — *vide* book No. 1500, pages 6, 9 and 26; No. 1502, page 33; No. 1504, page 90; No. 1506, pages 77 and 78 and page 38 of No. 1497; (c) contents not inked in — *vide* book No. 1500, pages 8, 11 and 12; (d) measurements not cancelled — *vide* page 90, book No. 1504; (e) reference to voucher of payment not made in book No. 1504, page 90; No. 1500, page 4.

5. The work in this division is executed by "piece-work" at rates specified in the schedule of agreement "for the quantity of work executed." These agreements do not provide for payments on account, nor for payments for any consideration other than for the completed items of work specified in the schedule; and it may be questioned, therefore, whether the payments in March to certain piece-workers (employed on the construction of flood gate at Voyalore and tidal lock at Ennore north flood gate) for *materials* placed at site by them should have been made. Admitting, however, that there were special reasons for doing so, the method of adjustment

adopted, viz., by charge to the sub-head of estimate, is not considered appropriate as the payments are not according to the agreement, *i.e.*, they are not for completed work and should be treated as advances, covered by value of materials at site, to be adjusted on the admission of the completed work. By charging these payments to the sub-head of work direct, there is the danger of a second payment being made when work is finally measured up, as there is no record in Divisional office of the payments on account.

6. At the head-quarters of the division the revenue for license fees of boats plying on the canal is collected in the Executive Engineer's office by the Divisional storekeeper who is so employed in addition to his own duties. A separate cash book is maintained for these collections which are paid into Treasury daily when the collections are heavy and less frequently when the transactions are trifling. At the end of the month the totals of realizations and remittances into treasury of the month are brought on to the divisional cash book. A similar procedure is adopted in connection with the collections for wharfage, &c., which are made by the Wharf Superintendent who, however, does not work in the Executive Engineer's office. There is a clerk in the Executive Engineer's office who is specially employed in checking the entries in the cash books of the two men above mentioned and the test applied to the transactions for November showed that the work was satisfactorily performed. It does not appear correct that the transactions should be embodied in the divisional cash book—*vide* Code II, I, 40; and there is no reason why the accounts may not be posted from the separate cash books. Similar remarks apply in the case of sub-divisions. In the Southern sub-division, the accounts of which were test-audited for November 1895, there are five toll-collectors who collect the fees for wharfage, &c. Three of these, viz., toll-keeper, Adyar, toll-keeper, Ennore, wharf clerk, Papanchavadi, pay in their recoveries into the Madras Bank every second day about, and send a copy of their cash book to the Sub-divisional officer every ten days. The totals of the ten days' figures are passed into the sub-divisional cash book in the manner described for divisional cash book. The shroffs at Elephant Gate wharf and Trevelyan basin do not deal with the treasury, but send their collections with copy of cash book every ten days to the Sub-divisional officer, who embodies the amount in his cash book paying it into treasury. As regards the latter the procedure is correct, but as stated before, the transactions which have been finally disposed of by payment into Treasury should not be shown in the sub-divisional cash book.

The certificate of count of cash balance in the sub-divisional cash book—*vide* sample in the book of forms—is wanting.

The storekeeper, who also performs the duty of license-tax collector, has furnished security of Rs. 200 in connection with his first-mentioned appointment, but no further security has been demanded of him as license-tax collector, in which capacity he has the handling of large sums of money, notably during the months of April, May and June, when the collections average monthly from Rs. 16,000 to Rs. 20,000.

The Wharf Superintendent has lodged Rs. 200 as security, and this seems sufficient to cover his responsibilities—the collections daily averaging Rs. 60 to Rs. 80.

7. The stock balance of the division comprises—

	RS.	A.	P.
House fittings	111	8	0
Building material	285	3	2

the items of which have been in store for a long period. The Officiating Executive Engineer stated that steps were being taken to utilize the whole of the material on hand and to close the stock accounts on an early date.

8. Messrs. Walliji Laliji owe the department Rs. 1,917-8-0 at end of March 1896 for rent of canal lands. They ask for a reduction of the rate of assessment, viz., As. 8 per 100 sq. feet per month, and have referred the point to the Chief Engineer against the Superintending Engineer's decision. There is an item of Rs. 2,930-13-8 in the miscellaneous advance account which is pending receipt of voucher from Civil Department for final adjustment. There are three duplicate cheque books, two of which should be returned to Examiner's office as one book is sufficient to last

for years. The present register of works in the Madras form should be replaced by the India form No. 30-A, which will be found more suitable and convenient. The current cheque book of the Southern sub-division being with the Sub-divisional officer was not forthcoming for the purpose of testing the drawing account balance, &c., of the sub-division. In the service book of Venkatesa Iyer, Lock Superintendent, the entry in column 10, termination of appointment, on his transfer to a lower-paid post should not have been "services dispensed with," but "transfer." Some errors in cash book were irregularly corrected and were not authenticated by the Executive Engineer.

9. All defects noticed in the previous inspection report have been removed, excepting the matter of the lease of land to R. Veerasawmy Iyengar, who still claims compensation for some casuarina plants grown by him on the land in question, notwithstanding that the lease has been cancelled from 1st April 1896.

(Signed) D. R. WHITE,
Inspecting Officer.

22nd April 1896.

Office-note from the Examiner, Public Works Accounts, dated Madras, 13th May 1896, No. 351 B.

Forwarded to Government for information and orders.

2. The matter referred to in paragraph 4 regarding the record in measurement books call for attention of the Executive Engineer. So also does the treatment in account of payments for other than for completed items of work specified in the piece-work agreements (paragraph 5). The claim for compensation preferred by Veerasawmy Aiyangar (paragraph 9) should be disposed of as early as possible.

3. The general remarks in the report should have the attention of the Executive Engineer and of the Accountant. The Superintending Engineer, II Circle, should report whether the Storekeeper who also performs the duty of license-tax collector (paragraph 6) should furnish further security.

ORDER—No. 1559 W., dated 21st May 1896.

Communicated to the Superintending Engineer, II Circle, for the information and guidance of the Executive Engineer, Buckingham Canal Division.

2. The Superintending Engineer will submit the report referred to in paragraph 3 of the Examiner's covering note.

(True Extract.)

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

To the Superintending Engineer, II Circle.
" other Superintending Engineers.
" the Consulting Architect to Government.
" the Chief Engineer for Irrigation.
" the " Tank Restoration Scheme.
" the Examiner, Public Works Accounts.

Exd. T. K. Narayana Aiyangar.

Spare Copies

GENERAL.
ACCOUNT.

Gobt. of {1896} Madras.
PUBLIC WORKS.

Dated May, 21st.

Recd.

Encl.

G.O. No. 1559 W., 21st May 1896.

MAY.

Inspection Report

Office-note from the Examiner of Public Works Accounts submitting an — of the accounts of the Buckingham Canal division, communicated with remarks to the Superintending Engineer, II Circle.

L. M. CURRENT No. 4459

OF THE

OF THE

Encls 1

Des: 14-5-96

Handwritten: A/Li No. 1559 W, d. 21st May 1896

Handwritten: Comm'd to the Suptg Engr II Circle for the information & guidance of the Ex. Engr Buckingham Canal Div. The Suptg Engr will submit the report referred to in para 3 of the Engr's covering note.

Handwritten: 18/5/96

DESPATCHED
12-JUN. 96

Handwritten: S.E. II Circle
S.E. II Circle
Atst Suptg Engr
Ch. to Govt
Ch. to Govt
T.R. Scheme
Engr P.W. &c.

KEEP-WITH

CURRENT No.

GOVT.
OF MADRAS. }

1896.

{ P. W.
DEPT.

EXAMINER, P. W. ACCOUNTS,

dated

189 .

Madras, 13 May 1896.

OFFICE NOTE No. 35/B

To

W.

Inspection Report of the Buckingham
Canal Division.

Forwarded to Government for in-
formation and orders.

2. The matter referred to in para
4 regarding the record in measurement
books call for attention of the Execu-
tive Engineer. So also does the treat-
ment in account of payments for other
than for completed items of work spe-
cified in the piece work agreements
(para 5). The claim for compensation
preferred by Veerasawmy Iyengar (para 9)
should be disposed of as early as
possible.

3. The general remarks in the re-
port should have the attention of the
Executive Engineer and of the Account-
ant. The Supg. Engineer 2nd Circle
should report whether the Storekeeper
who also performs the duty of license
tax collector (para 6) should furnish
further security.

Report of an Inspection of the Accounts of the Buckingham Canal Division, made by
Mr. D. R. WHITE, Examiner of Accounts, Temporary rank, on the 19th to
23rd April 1896.

Honorary Captain and Deputy Commissary J. Lalor, Assistant Engineer,
relieved Mr. A. S. Russell, Executive Engineer, of the charge of the division on
the 14th April 1896. The Accountant of the division at present is Mr. Ratnam
Aiyar, B.A. The office was last inspected by Mr. C. C. Swetenham, Deputy Examiner,
in February 1895.

2. There are two sub-divisions, the Northern and Southern, in which the bulk of
the outlay is accounted for. A third sub-division for the Coom Improvement
Scheme was started in February, but closed in April 1896. There is a balance of
Rs. 21-9-9 at credit of this sub-division in the Bank of Madras which should be
transferred to the Executive Engineer and the cash book finally closed. The accounts
of the Southern sub-division for the month of November 1895 were test-audited
during present inspection.

3. There has been outlay on the Coom Improvement Scheme to end of March
1896, amounting to Rs. 5,905-14-4 and Rs. 400, expected liabilities. The project
having been suspended and work stopped, the special sanction of Government is
needed to outlay incurred and Superintending Engineer has been addressed in
Executive Engineer's No. 157, dated 17th April 1896. Outlay of Rs. 4,242-10-1 to
end of March 1896, on constructing a tidal lock at Ennore, also without estimate,
has been incurred on the authority of the Chief Engineer, pending sanction to
estimate which was submitted to Superintending Engineer with Executive Engineer's
No. 2641, dated 30th January 1896.

4. The following defects were noticed in connection with measurement books:
(a) Measurement book No. 1500, page 6; No. 1506, page 79; and No. 1507, page 5
each show at heading that the measurements were taken on more than one date, but
as the daily items are not separately shown, the inference is that the transactions were
taken on separate paper first and then transcribed into measurement book; if this is
not so, the date of entry should be noted in future over the items relating to the
measurements of that date; (b) corrections by conversion of figures are not un-
common — vide book No. 1500, pages 6, 9 and 26; No. 1502, page 33; No. 1504, page
90; No. 1506, pages 77 and 78 and page 38 of No. 1497; (c) contents not inked —
in — vide book No. 1500, pages 8, 11 and 12; (d) measurements not cancelled —
vide page 90, book No. 1504; (e) reference to voucher of payment not made in book
No. 1504, page 90; No. 1500, page 4.

5. The work in this division is executed by "piece-work" at rates specified in
the schedule of agreement "for the quantity of work executed." These agreements
do not provide for payments on account, nor for payments for any consideration
other than for the completed items of work specified in the schedule; and it may be
questioned, therefore, whether the payments in March to certain piece-workers
(employed on the construction of flood gate at Voyalore and tidal lock at Ennore
north flood gate) for materials placed at site by them should have been made. Admit-
ting, however, that there were special reasons for doing so, the method of adjustment
adopted, viz., by charge to the sub-head of estimate, is not considered appropriate as
the payments are not according to the agreement, i.e., they are not for completed work

and should be treated as advances, covered by value of materials at site, to be adjusted on the admission of the completed work. By charging these payments to the sub-head of work direct, there is the danger of a second payment being made when work is finally measured up, as there is no record in Divisional office of the payments on account.

6. At the head-quarters of the division the revenue for license fees of boats plying on the canal is collected in the Executive Engineer's office by the Divisional storekeeper who is so employed in addition to his own duties. A separate cash book is maintained for these collections which are paid into Treasury daily when the collections are heavy and less frequently when the transactions are trifling. At the end of the month the totals of realizations and remittances into treasury of the month are brought on to the divisional cash book. A similar procedure is adopted in connection with the collections for wharfage, &c., which are made by the Wharf Superintendent who, however, does not work in the Executive Engineer's office. There is a clerk in the Executive Engineer's office who is specially employed in checking the entries in the cash books of the two men above mentioned and the test applied to the transactions for November showed that the work was satisfactorily performed. It does not appear correct that the transactions should be embodied in the divisional cash book—*vide* Code II, I, 40; and there is no reason why the accounts may not be posted from the separate cash books. Similar remarks apply in the case of sub-divisions. In the Southern sub-division, the accounts of which were test-audited for November 1895, there are five toll-collectors who collect the fees for wharfage, &c. Three of these, viz., toll-keeper, Adyar, toll-keeper, Ennore, wharf clerk, Papanchavadi, pay in their recoveries into the Madras Bank every second day about, and send a copy of their cash book to the Sub-divisional officer every ten days. The totals of the ten days' figures are passed into the sub-divisional cash book in the manner described for divisional cash book. The shroffs at Elephant Gate wharf and Trevelyan basin do not deal with the treasury, but send their collections with copy of cash book every ten days to the Sub-divisional officer, who embodies the amount in his cash book paying it into treasury. As regards the latter the procedure is correct, but as stated before, the transactions which have been finally disposed of by payment into Treasury should not be shown in the sub-divisional cash book.

The certificate of count of cash balance in the sub-divisional cash book—*vide* sample in the book of forms—is wanting.

The storekeeper, who also performs the duty of license-tax collector, has furnished security of Rs. 200 in connection with his first-mentioned appointment, but no further security has been demanded of him as license-tax collector, in which capacity he has the handling of large sums of money, notably during the months of April, May and June, when the collections average monthly from Rs. 16,000 to Rs. 20,000.

The Wharf Superintendent has lodged Rs. 200 as security, and this seems sufficient to cover his responsibilities—the collections daily averaging Rs. 60 to Rs. 80.

7. The stock balance of the division comprises—

	RS.	A.	P.
House fittings	141	8	0
Building material	285	3	2

the items of which have been in store for a long period. The Officiating Executive Engineer stated that steps were being taken to utilize the whole of the material on hand and to close the stock accounts on an early date.

8. Messrs. Walliji Laliji owe the department Rs. 1,917-8-0 at end of March 1896 for rent of canal lands. They ask for a reduction of the rate of assessment, viz., As. 8 per 100 sq. feet per month, and have referred the point to the Chief Engineer against the Superintending Engineer's decision. There is an item of Rs. 2,930-13-8 in the miscellaneous advance account which is pending receipt of voucher from Civil Department for final adjustment. There are three duplicate cheque books, two of which should be returned to Examiner's office as one book is sufficient to last for years. The present register of works in the Madras form should be replaced by the India form No. 30-A, which will be found more suitable and convenient. The

current cheque book of the Southern sub-division being with the Sub-divisional officer was not forthcoming for the purpose of testing the drawing account balance, &c., of the sub-division. In the service book of Venkatesa Iyer, Lock Superintendent, the entry in column 10, termination of appointment, on his transfer to a lower-paid post should not have been "services dispensed with," but "transfer." Some errors in cash book were irregularly corrected and were not authenticated by the Executive Engineer.

9. All defects noticed in the previous inspection report have been removed, excepting the matter of the lease of land to R. Veerasawmy Iyengar, who still claims compensation for some casuarina plants grown by him on the land in question, notwithstanding that the lease has been cancelled from 1st April 1896.

(Signed) D. R. WHITE,
Inspecting Officer.

22nd April 1896.

