

Educational (1900) Department.

ORDINARY MS.

G.O., No. 263

DATED 14. 5. 01

INDEXED.

[Despatch Abstract.]

Sang the Exemption of P. Narayanaidami
Pillai, clerk in the office of the
Executive Engineer, North Arcot Dy. P. O.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

2,000-27-11-00.

Public Works (190/) Department.

CURRENT No. ~~379~~ 619

From

[Name]

A. H. Garrett Esq.,

[Designation]

Superintending Engineer, M Circle,

[Station]

Coimbatore

No.

218

Received

190

Dated

21 April 190/

Registered

190

Enclosures

Plans
Others

Total

Spare copies

SUBJECT.

A. Narayana Pillai. Clerk, North Arcot Division.
Forwards for favorable consideration the recommendation
from the Ex. Eng., North Arcot D., on behalf of — for
extending the exemption from examination rules to the
East Coast also.

BACK PAPERS.

40 2478 Wd 26/9/93
351 Ed 22-5-85: Lin.
2954 Cd 28/8/93
2864 Cd 11/8/93

899 Wd 18/3/99 666-13-9-93
1052 Cd 26/2/90
Ed 13-5-85 216 Lin.

FURTHER PAPERS.

R.O. 7/8 2-5-01

2
The Chief Engineer
Public Works Department
Secretary to Government

Encl. No. 2273 C of 1 May 01.

Transferred to the Edu-
cational Dept.

Alfred
Under Secretary.

at
with Rs 991 W of 16 April 86.

3
Letter from J. D. Sears Esq. Executive
Engineer, North West Division, to the
Superintending Engineer, Circle No 169 Es.
dated 1 April 1901.

I have the honour to submit
the following for your consideration.

A Narayana Pillay a clerk in class
3rd Grade, in my office establishment.

Q No 351 (iii) Ed was exempted generally from
of 22.5.85.

Flag 2

examination rules in G. O. No 1341 W

dated 9 June 1885 so far as the West

Coast Division is concerned. An attempt

was made at having this general

exemption extended to East Coast but

was unsuccessful vide G. O. No 666 dated

13 September 1893. He is therefore in

receipt of Rs 30 in consequence of this

refusal. His knowledge of accounts

was sufficiently recognized by the

Examiner in his report printed with

G. O. No 991 W. dated 16 April 1886.

During the whole of my incumbence

in this Division, and previously also

he

he has been employed as a Circuit clerk and I am unable to speak too highly of the manner in which he has discharged his duties. He is always full of energy, always ready at a moment's notice to sacrifice his comforts and authorized holidays to his work and has also a general knowledge of procedure which has often been valuable when at a distance from records.

With these facts in his favour and with a long useful and unblemished career behind him I trust that you will be pleased to recommend again to Government that the exemption above mentioned may be extended to East Coast or to at least that he may be permitted to draw pay up to Rs. 218.

Copy submitted to the Chief Engineer J.W.D. for favourable consideration.
April 1901
M.P.E.

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, 9th April 1886, No. 6 W.:—

I have the honor to forward, for information and orders of Government, notes by Mr. Rainier, Deputy Examiner, of his inspection of the office of the West Coast division.

2. It is specially the duty of the accountant to scrutinise carefully the cash books, to see that the vouchers are in order, and allocation correct for posting into the cash abstract books, and his attention is necessary to the remarks in respect of payments into treasury.

3. The Superintending Engineer's notice should be directed to the apparently unauthorised payments to Mr. Brown for claims payable to Messrs. Mitchell and Mackenzie, as also to the payment on account, without measurements taken, to Messrs. Tomlinson and Brown.

4. The practice described in paragraph 6 is incorrect and should be remedied as directed.

5. The delay in settling up for work, paragraph 7, requires the attention of the Superintending Engineer; also the remarks in paragraphs 12, 13 and 15.

6. The materials at site of works, stated at a value of Rs. 29,720, should be verified periodically and the Executive Engineer should insist on measurement book being systematically and clearly kept. Sums placed at the disposal of the Cochin State officers should not be charged to works until the Executive Engineer is in possession of accounts, or some proper statement showing the details of expenditure incurred.

7. The office is in fair order, but the accountant wants energy, and apparently entrusts to others very much that he should do himself; his indifference to the subjects of the standing orders issued from time to time (paragraph 11) indicates little interest in his work.

ENCLOSURE.

NOTES of Inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the Office of the West Coast Division, on the 27th, 29th, 30th and 31st March 1886.

Colonel Ross Thompson, R.E., the Executive Engineer, and Mr. Hufhton, the accountant, were present. The office was last inspected by an Account officer on the 23rd and 24th March 1885—see papers with G.O., No. 864 W., of 9th April 1885.

2. There are four sub-divisions—

- South Canara, under Mr. Ellis, Honorary Assistant Engineer.
- Cannanore, under Sergeant Webb, Supervisor.
- Calicut, under Sergeant MacAlister, Sub-Engineer.
- Vayitri, under Sub-Conductor Cormac, Temporary Assistant Engineer.

All have drawing accounts. There are two imprest holders—(1) under Mr. MacAlister, the Station Staff officer at Quilon, Rs. 100; (2) under Mr. Cormac, Overseer, Kencheppa, Rs. 100.

3. The Executive Engineer's cash balance was counted and found correct. The accuracy of the balance of the drawing account on the 31st March 1886 was proved.

4. The cash accounts from sub-divisions as well as the Executive Engineer's cash-book were examined and the following points noted:—

The accountant's audit of these cash accounts is very imperfect, and far too much is left to the clerks placed at his disposal. The payments into treasury of miscellaneous receipts have been invariably shown incorrectly in the cash-book—the cheque being first entered as paid, the proceeds then entered *per contra* as received and the amount afterwards again credited as paid in cash. The correct procedure is described in Code, paragraph 1894. Items in the cash accounts have been posted in the cash-book before the vouchers were checked. The totals carried over in the divisional cash-book for March are in pencil and bear no initial. Payments for work done by Messrs. Mitchell and Mackenzie (improvements to Calicut-Vayitri road) in December 1885 and January and February 1886 are acknowledged by Mr. Brown who signs *per procuration*, but no power-of-attorney is yet lodged or registered though called for. The pay of a mistry employed from 22nd to 31st December 1885, at Rs. 25 per month, on the above work, was found wrongly calculated and the error overlooked in the Executive Engineer's office. On the same work a "payment on account" was made in January 1886 of Rs. 400 to Messrs. Tomlinson and Brown (the same Mr. Brown as above) without measurements—for certain huts building.

5. Clerk A. Narainasawmy Pillay, who checks the cash-book and the sub-divisional cash accounts, also checks the imprest accounts, and posts the cash abstract book. He also prepares the cash account current, the schedule of expenditure, the adjustment book, the contractors' ledger accounts, the suspense schedules, and, in fact, all the accounts may be said to be generally in this clerk's handwriting, except the work abstracts, the registers of works and work vouchers which are done by clerk B. Subba Row. It is probable that the accountant supervises the above work, but he might do the more important accounts work himself and supervise the remainder and yet have time to attend to the accounts letters. Mr. Hufston's statement that these letters occupied his time so much as to prevent his taking up the accounting, booking and compiling was not borne out by the record of outward correspondence, which showed barely three such letters in a week.

6. Payment of Rs. 22-12-10 to contractor R. Ramanjuloo Naidu as well as other payments made on 13th October 1885 were found entered in the *extract* from contractors' ledger but omitted from the original ledger. The account of Puthur Abdulla, contractor for October 1885, was also omitted from the ledger and yet appears in the extract therefrom. This was explained to arise from the fact that the extract is the original preparation and the ledger merely the copy, but attention should have been given to paragraph 10 of the last report. Moreover the ledger should be compared with the extract before the latter issues.

7. At the end of February 1886 there were items outstanding in favor of contractors (1) Mr. D. G. Cameron, since August 1885, Rs. 31-11-5, and since September 1885, Rs. 20-13-9, pending Mr. MacAlister's inspection of the work done. (2) Messrs. Wolseley Smith and Company, since October and November 1885, Rs. 3,250-13-4 and Rs. 3,865-1-2, respectively; this is because the above firm, after failing in its contracts, filed a suit for dissolution of partnership and there have since been several attachments of the money due to the firm. The Superintending Engineer has desired the Executive Engineer to hold on to the above sums pending the decree of the Civil Court regarding the dissolution; meanwhile the total amount due to this firm should be debited to works and credited to *deposits*. (3) C. Mohohalacharry, since December 1885, Rs. 122-7-2. This contractor is apparently claiming for more work than he has done and pending arrangement with him of what is due to him his dues are withheld.

8. Ten-day reports are regularly received, and there should be no difficulty in preparing work abstracts during, instead of at the end of the month as at present. But as regards the contents of these documents in other respects there is no want of intelligence or care on the part of the clerk B. Subba Row who compiles them, but part IV in each case should bear the signature of the officer who is responsible for the materials at site.

9. The total value of materials at site in the division is Rs. 29,720-4-6 and they are distributed over ten works.

10. Measurement books in the office were examined and found out of order, being generally in pencil and unsigned. It is said that measurement books now in use are correctly kept. It took some time effecting a reconciliation between any one measurement in a book and the corresponding measurement sheet. The accountant is unaware of the terms of standing order adding to the directions at back of form No. M. 19.

11. The Code is corrected by standing orders, not by the accountant but by the head clerk. The former knows apparently very little of recent alterations in rule.

12. *School-house at Taliparamba.*—G.O., No. 509, of 6th March 1885, sanctioned the purchase from the Local Fund Board, Malabar, of the above school-house for Rs. 1,280, and the conversion of it into a Sub-registrar's office, the total cost to be Rs. 2,540. But it seems that the proposals made to Government, which elicited the above G.O. sanction, were incomplete, the Local Fund Board who had offered the building for sale having no title-deed to offer with it. This has

occasioned much correspondence, and it is now found that Rs. 500 beyond the amount contemplated in the above G.O. will have to be paid to the owner of the land for his conveyance of the same to Government.

13. *Post office at Barkur.*—This building was demolished in March 1885 under orders from the Superintending Engineer. The orders of Government were necessary under Code, paragraph 1217, but have not yet been obtained in spite of the matter being repeatedly noticed in the audit note.

14. In December 1884 Rs. 288 was advanced to the Chief Engineer, Cochin State, on account of a male latrine to be constructed at Trichoor; the latrine only cost Rs. 275-12-9 and completion report came in in December 1885. In January 1885 Rs. 33-7-8 was paid to the same officer as above for expenditure incurred in building a lightning conductor. The lightning conductor was afterwards pulled down and re-erected, Rs. 27-14-4 being again paid on its account. The whole cost of reconstruction was latterly stated to be Rs. 50-0-1, but the unexpended balance for the male latrine, Rs. 12-3-3, and the amount already remitted, Rs. 27-14-4, make the balance now remitted only Rs. 9-14-6. Future advances of the above kind should be given according to the procedure ordered in Code, paragraphs 2408 and 2410 (3). Amounts so allowed should be treated in every respect as imprests, and should not, as has been done in the above case, be charged to works pending accounts.

15. The register of buildings is still incomplete, certain information from sub-divisions having been some time awaited. Buildings purchased by Government should be at once entered in the register.

16. The schedule of buildings rented and available should be regularly submitted to the Examiner, Public Works Accounts, with the accounts.

17. Sub-divisional offices require inspection by the Executive Engineer every six months.

18. Tools and plant returns from sub-divisions were compared (form No. M. 13) with the divisional return.

19. The registers of budget appropriations and the register of liabilities are intelligently maintained by clerk A. Narainasawmy Pillay.

ORDER—dated 16th April 1886, No. 991 W., Public Works.

Communicated to the Superintending Engineer, IV Circle, for the information and guidance of the Executive Engineer, West Coast division.

2. The notes of inspection show that much of the accounts work is done by clerks, and that the accountant takes little interest in his work. This is unsatisfactory, and the Examiner will address the accountant on the subject in view to his paying more attention to his duties in future.

3. The Superintending Engineer's attention is drawn to the subject of paragraph 3 of the Examiner's letter; and he will take the necessary steps for remedying the irregular practice noticed in paragraph 6 of the notes.

4. The state of the measurement books in the division requires improvement, and the register of buildings should be completed. The Superintending Engineer will report on the subject of paragraph 12 of the notes, and will explain why the sanction of the Government to the demolition of the Post office at Barkur has not yet been applied for.

5. The Government regret to find that the state of the divisional office has fallen off since the last inspection. Endeavours should be made to place it in a more satisfactory condition without delay.

(True Extract.)

(Signed) J. SHAW-STEWART, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, IV Circle.

„ Examiner, Public Works Accounts.

Exd. P. L. Pereira.

Spare Copies

GENERAL.
ACCOUNT.

Gobt. of (1886) Madras.
PUBLIC WORKS.

Dated April, 16th.

Recd.

Encl.

G.O., 16th April 1886, No. 991 W.

APRIL.

Inspection Notes

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

[E.]
17
500-6-11-00.

EDUCATIONAL DEPARTMENT.

cuo 619 of 1901

NOTE FOR THE ASSISTANT SECRETARY.

A. Narayanaswami Pillai has general exemption from the examination rules so far as concerns the west coast. In G.O. no 666 Ed & 13th September 1893 the Govt. refused to make the exemption applicable to the East coast as well but sanctioned his confirmation as a Clerk IV class 3rd grade in the office of the Superintending Engineer, ~~West~~ He now appears to be employed in the office of the Executive Engineer, North Arcot Division, who requests that Narayanaswami Pillai's exemption may be extended to the East coast or that he may be allowed to draw pay up to Rs 40.

2. In view of the clerk's good work which has been testified to by many officers, his exemption may perhaps be extended to the East coast:

I think so.

H. Jm

Yps

7/5/01
4-5-01

8/5/01
7.507

The draft placed below may issue.

12/5/01

14.5-1

” ” ” ” ” ” 190

C. No. 619, From the P.W.D., No. 2273, dated 1st May 1901.

” ” ” ” ” ” 190

ORDER No. 263 dated 4/5/1901

The exception from the examination rules granted to A. Narayanaswami Pillai in G.O. No 351 Edl dt 22nd May 1885 will now be made ^{general for the} ~~applicable to the East Coast also.~~ Presidency.

1 From orders/

131570

AP
(4.52)

To the P.W.D. Depto 17/5-

When given for copying _____
 When copied _____ } 190 .
 When examined _____
 When signed _____

READ AGAIN G.O., No. _____, DATED _____
 190 .

CURRENT No. _____

ENCLOSURES to G. No. _____

ORDER OF GOVERNMENT A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

PAPERS NOT FILLED UP, BEING MEANT FOR DESPATCH
 IN ORIGINAL.

N.B.—
 A = Copy in full.
 B = Not to be copied.
 P = Copy abstract only.
 Q = Copy heading only.

*The description for the Government of India
 under printed to the Government of India
 in the year 1885 was
 now to be made applicable to the Government of India*