

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

No. 71.

READ—the following letter from R. G. MACDONALD, Esq., Acting Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 2nd March 1883, No. 184 W. :—

I have the honor to report that I inspected the office of the Executive Engineer of the Nilgiri Division on the 19th ultimo. The officer in charge, Mr. J. C. Larminie, Executive Engineer, 3rd Grade, and the Accountant, P. Vencataroyloo, 5th Grade, were both present.

2. The office was last inspected by an Accounts Officer on the 18th September 1882. The report and orders thereon will be found in G.O., No. 2563 W., dated 2nd October 1882. The office was not then in a satisfactory condition.

3. I am able to report that the points brought to notice in the last inspection report have all had attention, and that the accounts work of the division is now in a very fair state. The difficulties under which work is carried on, and the necessity for employing daily labor to a large extent, increase the work of the Accountant and the accounts duties of the Executive Engineer very largely. There are still far too many items in the audit notes; but a great advance has been secured, and I have every hope the progress will be continuous. The Accountant should strive to remove all necessity for the entry of items in audit notes.

4. The Executive Engineer is the only regular disbursing officer in the division, but large payments are made through imprest-holders, who are—

Sergeant MacAlister, with	...	...	...	...	...	Rs. 600
„ Smith, with	...	...	...	...	...	1,500
„ Hollingsworth, with	...	...	...	...	...	400
Total ...						2,500

The remark just made applies primarily to Sergeant Smith; and it seems worthy of consideration whether a cashier should not be appointed to make payments, under the Executive Engineer's orders, in the presence of the Executive Engineer or of the Upper Subordinate in charge of the works. The Executive Engineer makes all special payments, other than those for daily labor, of amounts over Rs. 50 each. He keeps only a trifling sum in his cash-chest, and takes full advantage of the banking facilities at his command.

5. Two temporary sub-divisions have been sanctioned,* and Sergeants MacAlister and Smith draw sub-divisional allowances.

6. The amount of Sergeant Smith's imprest being over Rs. 1,000, the sanction of Government is necessary† thereto, and this the Executive Engineer has applied for through the proper channel, viz., the Superintending Engineer.

7. The cash-book and cash abstract book are in order. The register of works is now almost up to date, and is supplied with an index. Rates are now shown in it.

8. Works abstracts are prepared in the Divisional Office. They involve much labor, which can only be avoided by giving up the system of working by daily

* Vide G.O., No. 41 W., dated 8th January 1883.

† Vide paragraph 1208 of Code.

labor. The measurements of work done were found to be duly reported to the Divisional Office. The statements, in works abstracts, of materials at site require attention. The amount involved is large, Rs. 37,219 at the 31st December 1882. It should be clearly shown every month that the officer in charge of the work admits possession of materials at site to the amount shown in the works abstracts made out in the Divisional Office.

9. The old losses in the stock accounts have been cleared off; but still the stock accounts need careful attention. The value of stock in hand at the 31st January 1883 was, exclusive of manufactures, Rs. 4,693. Stock was taken at Wellington by Mr. Traill in September and October 1882, and at Ootacamund by Conductor Keenan in September 1882. The quantities were then correct. It is not easy to say whether the book rates of stock are now fair and reasonable with reference to the rates at which stock is now manufactured or purchased or not. The rates of manufacture and purchase are not settled.

10. However, it is the account of manufacture that needs special attention. It is now in correct form. The debits are shown in detail of operations and of different articles (classes of tiles, &c.), and the outturn is shown. But the rates at which the outturn is being charged off are not sufficient to clear off the debit in the case of bricks at Ootacamund. They are sufficient in the case of bricks at Wellington. There has been excessive outlay on bricks at Ootacamund. The question of responsibility for this is an administrative one. The course to follow as regards the accounts is that the works for which the bricks were being made shall be charged with the full costs of the bricks, however high it may have reached. The rates of issue should be fixed to secure this result, *vide* G.O., No. 2348 W., dated 15th November 1881.

11. There is a debit under Land, Kilns, &c., of Rs. 1,478 for land and kilns in connection with brick-making at Ootacamund, and one of Rs. 769 on account of a kiln for lime-making at the same place. It is intended to charge off this year's share of these debits in March, and this should not be forgotten.

12. The following is briefly the condition of the principal books and records of the office. The books and records are, as a rule, neither clean nor neat:—

- (1.) *Cash Book*.—In order and posted to date.
- (2.) *Imprest Accounts*.—In order and posted to date.
- (3.) *Cash Abstract Book*.—In order and posted to date.
- (4.) *Abstract of Stock Receipts*.—In order.
- (5.) *Abstract of Issues*.—In order.
- (6.) *Statement of Stock Receipts, Issues and Balance*.—In order.
- (7.) *Stock Abstract Book*.—In order and posted to 31st January 1883.
- (8.) *Stock Register*.—In order and posted to 31st January 1883.
- (9.) *Stock Sub-ledger*.—Not used.
- (10.) *Balance Return of Tools and Plant*.—Posted to 31st January 1883.
- (11.) *Ten-day Reports*.—Generally received late in Divisional Office.
- (12.) *Works Abstracts*.—To date, but not neat.
- (13.) *Register of Works*.—Posted fully to 31st December 1882 and partly to 31st January 1883.
- (14.) *Schedule of Miscellaneous Advances*.—See below.
- (15.) *Schedule of Deposits*.—See below.
- (16.) *Schedule of Stock Purchases and Sales*.—See below.
- (17.) *Contractors' Ledger*.—To 31st December 1882 only.
- (18.) *List of Rentable Buildings*.—In order now.
- (19.) *List of Buildings and Lands*.—Not ready yet.
- (20.) *Rate Book or Schedule*.—Does not show current rates.
- (21.) *Postal Register*.—In order.
- (22.) *Service Books*.—In order.

13. The correctness of the Executive Engineer's drawing account balance on the 31st January 1883 was proved.

14. Cheques are now crossed with the next higher sum in words as prescribed in paragraph 1231-A of Code. Counterfoils of used cheque books are carefully kept.

I explained that the paid cheques returned by the treasury at the end of each month, when the Executive Engineer gives a consolidated receipt for all payments on his account, should be very carefully filed, as they have, I understand, to be kept for twenty years according to a decision of the Government of India, which, however, has not been communicated to this office. Inquiry will be made on the point. The Executive Engineer is not yet in possession of cheques paid from April to December 1882 at the Ootacamund Treasury, but he has asked for them.

15. A small stock of blank cheque books should always be kept in hand in Executive Engineer's own possession.

16. The storekeeper had not given security at the date of the inspection; but he had, previously, been instructed to do so within a fixed period which had not elapsed.

17. Corrections are carried out in the books sometimes irregularly, *vide* Code, paragraph 1552. This Code rule is laid down especially with respect to the cash book; but it should be observed in connection with all books and papers relating to accounts.

18. The ten-day reports of subordinates in charge of works are generally received after due date, and the compilation of the works abstracts and the other duties of the Accountant are thereby hindered. This delay is said by the Accountant to be the cause of the late submission of work vouchers to the Examiner's Office, which has been complained of.

19. Advances to workmen are still necessary. They are properly dealt with in the works' accounts, *i.e.*, the advances are shown under a temporary sub-head and written off to permanent sub-heads as they are worked off.

20. The contract system is being introduced in this division. No security in cash or Government paper has been taken in any case, and no bond has been executed in the case of the contractor for the Cinchona shed; but other contractors have executed bonds, and five (not ten as usual) per cent. is deducted from payments as a guarantee fund.

21. There is a register of accepted tenders kept.

22. Contractors will in future be asked to initial their accounts in the ledger as prescribed in Code, paragraph 1691, as the contractors are working in the station in which the office is situated; this is possible. The ledger should be kept up to date.

23. Particulars of the item of Rs. 4-11-0 mentioned in paragraph 13 of last report as due since March 1881 from a contractor of the late West Coast Division cannot be traced either in this office or that of the Executive Engineer; and he is therefore about to apply to the Superintending Engineer for authority to write it off as a contingency.

24. Measurement books of subordinates should when filled be sent for record into the Executive Engineer's Office.

25. The completion reports which were in arrears have all been submitted.

26. There are some surplus materials in the Executive Engineer's possession which are not on the stock books. They might perhaps be sold and the proceeds brought to account to credit of Provincial Revenue.

27. Bricks, tiles, and lime are chiefly obtained by manufacture—timber is obtained through the Forest Department, to which advances have to be given for carriage, &c. The amount outstanding at present in the miscellaneous advance account under this head is Rs. 562-8-0.

28. The furniture of Government House at Ootacamund is not borne upon the Executive Engineer's tools and plant return, and he has no account thereof. The furniture of the Viceregal residence at Calcutta is borne upon the Public Works Department Tools and Plant returns, and is taken stock of once a year when the Viceroy is absent.

29. All old and unserviceable tools and plant have not been disposed of, but the matter is occupying Executive Engineer's attention. Tools and plant were counted when stock was taken, *vide* paragraph 8 above.

30. The miscellaneous advance account needs some attention. The following are the items which should be adjusted without delay :—

	RS.	A.	P.
Advance to procure carpenters from Pálghat	58	4	4
Apprentice instruction allowance to Conductor Keenan	243	8	9
House-rent paid to Mr. Campbell, Apprentice Overseer	17	8	0
Cost of passage by steamer provided for Mr. Larminie, Executive Engineer	137	0	0
Advance to Sub-Conductor Sanderson in Bombay	250	0	0
Erecting a swing at Breek's Memorial School, Ootacamund	3	14	0
Deputy Conservator of Forests for carting firewood	562	8	0
Hire of Government cattle to Members of the Department	204	8	0

31. There is a balance of Rs. 1,337-15-11 in the deposit account, which is the amount unspent of a contribution received from the Forest Department for construction of a house at Manantoddy for the Deputy Conservator.

32. There is a sum of Rs. 56-9-4 at the credit of deposits, which is the result to 31st January 1883 of the expenditure on feeding bullocks less the value of their labor. Granted that the propriety of keeping live stock has been admitted, there is no objection to the manner of keeping the account. It may be noted, however, that no account is taken of the possible death of live stock.

33. Nineteen small works are in progress without estimate, the amount expended being Rs. 2,673; and three works show an excess over estimate of Rs. 1,025. All expenditure is covered by appropriation. The works without estimate are items of military requisition which have to be undertaken without delay.

No. 72.

ORDER—dated 8th March 1883, No. 762 W., Public Works.

Communicated to the Superintending Engineer, Fourth Circle, who will direct the attention of the Executive Engineer, Nilgiri Division, to the remarks and suggestions of the Examiner of Public Works Accounts.

2. The improvement in the condition of the office since the date of the previous inspection is satisfactory.

3. Authority was granted in G.O., No. 645 W., dated 27th February 1883, for a temporary increase in the amount of the imprest held by Serjeant Smith.

4. The Superintending Engineer will report on the subject of paragraph 10 of the Examiner's letter.

5. It is not considered desirable to bring the furniture at Government House, Ootacamund, on the returns of the Public Works Department.

6. The expenditure referred to in paragraph 33 of the Examiner's report should be regularised without delay.

(True Extract.)

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

To the Superintending Engineer, Fourth Circle.
„ Examiner, Public Works Accounts.

Exd. C. Howarth.
Spare Copies

GENERAL.
ACCOUNT.

Gobt. of (1883) Madras.
PUBLIC WORKS.

Dated March, 8th.

Recd.

Encl.

G.O., 8th March 1883, No. 762 W.

MARCH.
Nos. 71-72.

Inspection

Passing orders on the report of the — of
the Nilgiri Divisional Office by the Examiner,
Public Works Accounts.



No. 31.

Executive Engineer's Office
Camp Wellington, 25th April 1883.

From,

The Executive Engineer
Nilgiri Division

To,

The Superintending Engineer
4th Circle.

Sir,

With reference to your endorsement
No. 165 N.I. dated 19th March 1883 on G.O. No.
762 W of 8th idem, I have the honor to report
that bricks are manufactured Departmentally
in 2 places at Ootacamund; viz: one at Stone
House, and the other at Kondab.

2. The outlay on the brick manufacture
at Stone House has been Rs 2740-8-10 and
the number of brick made 128,000. This
gives a rate of Rs 21-1-6 per 1000, which has
been charged to the works for which the bricks
were issued. This high rate is due mainly
to one of the kilns containing 40000 bricks having
been so much damaged by rain as to yield
nothing but bricks fit for concrete.

* including these
the rate would
be Rs 16-4-0 per
1000.

Arrangements

3. Arrangements have since been made for the manufacture of bricks by the sappers at a fixed piece work rate for moulding, and the rate is expected to be lower in future. The result of this will be reported in due course.

4. The first outturn of departmentally made bricks at Sandal, is yet in kiln, and as soon as they are counted the cost will be reported.

x x x

N^o 180

True Extract (paras 1 to 4) is forwarded to the Chief Engineer P. W. D. for information with reference to para 4 of the G. O. N^o 762 W dated 8th March 1883.

2. The reports promised in paras 3 and 4 of the Executive Engineer's letter will be submitted to the Chief Engineer as soon as received.

Camp Husar 3
14th May 1883. 3

L. Beatty. Col. R.E.
Supg. Eng^r, 4th Circle.

Co. 72W d/8.3.83

DWC no 3735

No. 1340 W 29 May/83

From

The Supg. Engineer,
Fourth Circle.

Recorded
Recorded

2 The further reports
promised by the Supg.
Engr. will be awaited

Cy
5/5

7.C.
76.2.15 W. 1-8-83

Dated 1st of
Sept. 2nd } May 1883.

No. 180

No. 1340 W 29. 5. 83

Brick manufacture at
Ootacamund:—

Forwarding for
information extract from
a letter from the Executive
Engineer Nilgiri Division,
reporting regarding the
— and other matters
noticed by the Engineer
during his last inspection
of the Nilgiri S^{rs} —
with order

Dr. W
1/5

S. S. Fourth Circle

S. S. Fourth Circle
S. S. P. W. cells

Encl. in Receipt Rep.



No. 131

Nilgiri Division Office
Ootacamund 30th June/83

From,

The Executive Engineer
Nilgiri Division

To,

The Superintending Engineer
4th Circle

Sir,

In continuation of this office
No. 31 dated 25th April 1883 Para 3
and your Memo No. 258 N. I.
14-5-83, I
have the honor to report that the
Bricks at Kandal which were manu-
-factured partly by Departmental coolies
and partly by Sappers under rather
unfavourable circumstances Cost
Rs 15 per 1000. Those at Stone House
which were wholly manufactured
by Sappers on Piece work-system
cost Rs 10-11-0.

2. As we have however to meet

a large expenditure under Land
and Kiln. (cost of these cannot be
well recouped by an extra charge on
bricks). Vide para 2234 of the
Code. I consider that a rate of
Rs 15 should be charged for the
out turn and this has been done
in the accounts of the last month.
The delay in making this report
is owing to the difficulty of obtaining
a correct account of the exact num-
ber of bricks manufactured.

I have &c

Signed J. C. Larmine
Executive Engineer

No. 269

True copy - Forwarded to
the Chief Engineer with reference
to G. O. No 1340 W dated 9th
May 1883.

2. The suggestion contained
in

in para 2 of the Executive Engi-
neer's letter is in accordance with
the Code rules and may be
accepted.

Coimbatore
14th July 1883 }

L. Beatty - Colonel RE
Supy: Engineer IV Circle

2nd 1883
R.N. 332 of 21st July 1883
Madras
9th July 1883
No 1506 D

20C.
For remittance.

W
1/7

No 415 of 21st July 1883

To Dy. W.
The question as to the rate
at which the bricks should be issued
is one for the Executive Engineer
to determine. It is presumed the
rate, tentative or fixed includes
a fair share of the cost of "Land
and Kilns".

W
C.

21/7 No 2115 Way 1-8-83

The Exec. Engr's suggestion
is accepted
2. The foregoing note from
the Executive, P.W. Accts.
will be communicated to
the L.E. IVth Circle C.

Desd 25/7
To the L.E. Fourth Circle
" Encl. & Collectiv

6184
D.W.C. No 5569

From
The Supg. Engineer,
Fourth Circle.

No 2115 Way 1-8-83

Dated 4th
Despd: 5th } July 1883
23

No: 269.

Manufacture of Bricks:-
Forwarding copy of
letter from the Ex. Engineer
Mylari Division reporting
the cost in the

Write order
Encl. in Receipt Reg.