

(1) Number of pages 28
(2) Date of repair 13. 7. 87
(3) Initials of the Referencer lws

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W DEPARTMENT

G.O. No. <u>2666 W</u>	Press.
B.P. No.	Mis.
Dated <u>22</u> — <u>9</u> — <u>1883</u> <u>198</u>	

V.S.M.

Not to be folded or roughly handled.

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 14th September 1883, No. 101 W.:—

I have the honor to submit, for information and orders of Government, notes by the Deputy Examiner, Mr. H. Rainier, of his inspection of the office of the Nilgiri division.

Paragraph 4.—The Executive Engineer and the Superintending Engineer will no doubt consider the question of the employment of a cashier, instead of placing such large cash disbursements upon sub-divisional officers.

Paragraph 7.—It may perhaps be unavoidable to have such a large amount of materials at sites of works, but it is obviously more to the interest of Government if it can be arranged to pay for finished work than to have the risk of deterioration and loss in the materials collected.

Paragraph 8.—The difficulties in the way of the recoveries of advances have not been expressed. The Executive Engineer is responsible for proper precaution being exercised before advances are given, and for the subsequent recovery.

Paragraphs 9—12.—The large manufacture operations in this division necessitate careful watch both in expenditure and in rating of outturn, and the Executive Engineer should periodically scrutinise the state of the account to see that issue rates are sufficient to cover the charges for manufacture, while not too high to bring a credit balance to the account. As regards the operations of the Hoffmann kiln, the suggestions made are according to rule. The prime cost must be charged off from time to time by percentages, calculated perhaps on the number of years which the kiln may probably be in operation, and this would not throw any perceptibly heavy burden upon current outturn rates.

Paragraph 9.—Copies of form No. M 9 should not be sent in to the divisional office, but the abstracts forms Nos. M 10 and M 11 should be sent in. The former arrangement gives extra trouble to both sub-divisional and divisional offices.

Paragraphs 18 and 19.—There seems to be a want of administrative organization in the office, which can be best remodelled by the Executive Engineer. There is no doubt that the accountant does want more assistance. The points taken up should be fairly considered by the Superintending Engineer, and any necessity for extra establishment explained to Government.

2. There is much room for improvement generally in accounts matters connected with this division, and unless the accountant obtains proper information, and in proper time from sub-divisions, and has also intelligent assistance at his command at the divisional office, the blame for accounts delays, errors and correspondence which at first might seem to attach to him, is really due to others over whom he has no control, and he cannot be held responsible.

ENCLOSURE.

Notes of Inspection by H. RAINIER, Esq., of the office of the Executive Engineer, Nilgiri division, on 3rd September 1883.

The Executive Engineer, Mr. J. O. Larminie, and the Accountant, P. Venkataroyloo, were present.

2. For the last accounts report on this office please see G.O., No. 762 W., of 8th March 1883, and papers therewith incorporated.

3. There are two sub-divisions, the northern and southern, the supervisor in charge of each having an imprest—Sub-Conductor Bragg, northern division, Rs. 1,500, and Abdul Kurrim Khan Sahib, southern division, Rs. 1,000. There is also another imprest, Rs. 600, held by Sergeant Hollingsworth, in charge of Wellington cantonment.

4. The northern and southern sub-divisional supervisors have large payments to make for daily labor (these imprests are recouped at least twice a month), and the circumstances are such that they should not have so much money responsibility as at present rests on them.

The appointment of a cashier, properly secured, for this service was commended to the Executive Engineer's consideration in paragraph 4 of last report, and I beg to reiterate the remarks there made. The cashier would be able, on stated days, to pay labor, laborers being identified by some capable person under the supervisor, or by the supervisor himself. This would be more satisfactory to all concerned, and would much facilitate business.

5. The imprest accounts were found to be in order. Cash and cash abstract books also in order, and the cash-book regularly audited (so it was said) by the accountant. He should show the usual indication of having done this by putting his initials against the last item of the day so checked.

6. The ten-day reports and other sub-divisional papers have been coming in late, and there has been much erroneous allocation in them, causing a good deal of correspondence, and thus delaying the accounts for the central office. This is now, however, being set right.

7. Paragraph 8 of last report has been attended to, and works abstracts are properly prepared. The register of works is in order, and all works accounts sufficiently up to date. The materials at site are placed at fifteen different works, and aggregate a value of Rs. 59,465.

8. Advances to work-people are not always very easy of recovery it seems. In the case of clerks' quarters at Ootacamund, out of Rs. 184 advanced in May, only Rs. 10 have been recovered; and in the case of brick manufactures at Ootacamund there has been no recovery respecting Rs. 29-12-0 advanced in May. There are one or two other small instances.

9. There is a duly secured storekeeper. The stock balance was on 31st July 1883 Rs. 20,740, of which Rs. 7,637 is at debit of land, kilns, &c., and the remainder, except a credit to manufactures of Rs. 1,900, consists of building materials which are chiefly at Wellington in reserve for anticipated heavy works there. This reserve is duly sanctioned. The storekeeper's duty is thus confined to tools and plant accounting, and he helps in the ordinary ink-work of the office. Only copies of the daily receipts and issues book come to the Executive Engineer's office regarding stock, all the stock accounts being prepared by the accountant.

10. The balance of the land, kilns, &c., account is composed of Rs. 3,412 outlay on a Hoffmann's brick-kiln in course of preparation in Ootacamund, and Rs. 2,433 outlay on a brick drying shed, also at Ootacamund. The remainder is for preparing land. All this outlay is being gradually absorbed by debiting manufactures (by credit to land, kilns, &c.) with a certain percentage on manufactured outturn.

11. The credit balance in the manufactures accounts of Rs. 1,900 (*vide* paragraph 9), is caused by a slight percentage being also credited regularly to manufactures to meet any unforeseen accidents.

12. Regarding the Hoffmann's kiln under preparation, the question arose whether the cost of such an expensive factory should be rateably distributed among the works for which it is immediately intended. But it is likely that this kiln will be called upon to provide bricks for many works at present unthought of, and over a period which it is impossible now to limit. It was understood, indeed, that for the next ten years the kiln may be expected to be in work for projects which, though not perhaps as yet decided upon, may be pretty safely anticipated; and it seems in accord with existing principles and the code rules (paragraph 2234) to keep crediting the kiln's account (by debit to manufactures) with such a percentage on the cost of bricks manufactured as will have the effect of producing them at as nearly as possible local market rates, and of clearing the kiln's account in about ten years. The cost of such a kiln is expected to be about Rs. 20,000. It is likely to have much call upon it from the outside public, and this will no doubt be considered in computing the rate of percentage.

13. Thirty-five bullocks are on the tools and plant return. The cost of the feed of these creatures is first debited to *Miscellaneous Advances*, which account is relieved by debit to works affected by the work done, at a uniform rate. By as much as this uniform rate exceeds the cost of keep of the cattle there is a periodical credit to *Deposits*; this credit now amounts to Rs. 78-14-0, and is regarded as a sort of reserve to meet casualties—there was a death the other day.

14. In the deposits account there is an item of Rs. 14-11-7, which has been outstanding since March 1883. It is a recovery made from Sergeant McAlister, about which correspondence is still in progress with Madras.

15. There is nothing particular in the *Miscellaneous Advance Account*, and the contractors' accounts are in order.

16. Stock was counted in March 1883.

17. The audit notes from the Central Accounts Office have been very full (the last one contained 68 paragraphs!), and there has been much delay in replying to these. The accounts have been rendered late too.

18. The office staff is at present as follows:—

	Rs.
A. 1 Accountant, IV Grade.	64
B. 1 Clerk at	47
C. 1 "	31
D. 1 "	30
E. 1 "	15
F. 1 "	

Of these, C and E are entirely occupied in correspondence, and B's connection with the accounts is confined to keeping the Executive Engineer's cash and cash-book, the former generally being below Rs. 50. F is a boy who is attached to one of the overseers, but he is temporarily helping in the Executive Engineer's office under the accountant, learning to be of use in accounts. It follows that D is the only clerk formally helping the accountant in the accounts work, and his state of health is such that he cannot attend regularly, or be of very much use, in spite of his best efforts.

The accountant is consequently overworked. He has had so much to do that any criticism of him now on account of what has been stated in paragraph 17 would be unfair. It goes without saying that there is nobody present who could, if the necessity arose, take the accountant's place even so temporarily. Some change is called for to place the accountant in a less difficult position, and I am of opinion that this can be effected without increasing the office. The correspondence of the office is not heavy, but there is, it seems, a very complicated method of recording all papers by subjects. This system may be an excellent one in certain offices, but does not recommend itself for economy of staff, and cannot be necessary in such a small office as this.

If this method were altered and one of simple daily consecutive record substituted, it would set free C to assist the accountant, and this would probably suffice.

Otherwise, and if this saving cannot be effected, there is nothing for it but an increase to the office in the shape of a temporary clerk on pay from Rs. 30 to Rs. 40 to help the accountant; but to do so, he should come with a certain knowledge of the works abstracts and registers of works, &c. At present much more labor in the office is devoted to correspondence than to accounts.

19. But regarding the Executive Engineer's office generally, it may be said that it works under one great natural disadvantage. The native members (all except the head clerk, that is) undoubtedly regard themselves as unfortunate in being posted to such a very expensive and, to them, unhealthy place; they do not work with energy and contentment, under conditions so trying to their health as well as their pockets, and they are more or less out of place and miserable.

20. The accuracy of the Executive Engineer's treasury account balance on 31st August 1883 was proved. Cheques are properly treated.

21. A list of unserviceable stock has been sent to the Superintending Engineer, and his orders are awaited.

22. There are unserviceable tools which will be disposed of under Superintending Engineer's orders with despatch.

23. All matters not referred to in this report, which were mentioned in the last report, have received attention, or have been disposed of.

ORDER—dated 22nd September 1883, No. 2666 W., Public Works.

Communicated to the Superintending Engineer, Fourth Circle, for careful consideration of the several points noticed by the Examiner, Public Works Accounts.

2. The minor matters alluded to in the inspection report should receive the Executive Engineer's attention.

(True Extract.)

Major, R.E.,
Under Secy. to Govt., P.W.D.

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

Exd. E. Fernandez.
Spare Copies

GENERAL.
ACCOUNT.

Gobt. of 1883 Madras.
PUBLIC WORKS.

Dated September, 22nd.

Recd.

Encl.

G.O., 22nd Sept. 1883, No. 2666 W.

SEPTEMBER.

Inspection

Notes of — of the Nilgiri Divisional Office by the Deputy Examiner, Public Works Accounts, communicated, with remarks, to the Superintending Engineer, Fourth Circle.

8TH MARCH 1883, No. 762 W., PUBLIC WORKS.

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. Vencatroyloo, 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—

	RS.
Sergeant MacAlister, with	600
" Smith, with	1,500
" Hollingworth, 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.

2666
5

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 Palghat	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 Breeke'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 Malantoddy 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.

Encd. C. Howarth.
Spare Copies

GENERAL
ACCOUNT.

Govt. 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 Exami-
ner, Public Works Accounts.

No. 101/W.

From

THE EXAMINER.

PUBLIC WORKS ACCOUNTS,

MADRAS.

To

The Secretary to Government,

Public Works Department.

Madras. 14 September

1883.

Sir,

I have the honor to submit for information and orders of Government, notes by the Dy. Examiner, Mr. H. Rainier, of his inspection of the Office of the Nilgiri Division.

Para 4. The Executive Engineer and the Superintending Engineer will no doubt consider the question of the employment of a Cashier, instead of placing such large cash disbursements upon Sub-Divisional Officers.

Para 7. It may perhaps be unavoidable to have such a large amount of Materials at sites of works, but it is obviously more to the interest of Government, if it can be arranged, to pay for — finished work, than to have the risk of deterioration and loss in the Materials collected.

Para 8. The difficulties in the way of the recoveries of advances have not been expressed. The Executive Engineer is responsible for proper precaution being exercised before advances are given, and for the subsequent recovery.

Paras 9 - 12. The large manufacture operations in this Division necessitate careful watch both in expenditure and in rating of outturn, and the Executive Engineer should periodically scrutinise the state of the account to see that issue rates are sufficient to cover the charges for

manufacturers, while not too high to bring a credit balance to the Account. As regards the operations of the Hoffmann Kiln the suggestions made are according to rule. The prime cost must be charged off from time to time by percentages, calculated perhaps on the number of years which the kiln may probably be in operation, and this would not throw any perceptibly heavy burden upon current outturn rates.

Para 9. Copies of form No. M.9 should not be sent in to the Divisional Office, but the Abstracts forms Nos. M.10 and M.11 should be sent in. The former arrangement gives extra trouble to both Sub-Divisional and Divisional Offices.

Paras 18 and 19. There seems to be a want of administrative organization in the Office, which can be best remodelled by the Executive Engineer. There is no doubt that the Accountant does want more assistance. The points taken up should be fairly considered by the Superintending Engineer, and any necessity for extra Establishment explained to Government.

2. There is much room for improvement generally in Accounts matters connected with this Division, and unless the Accountant obtains proper information, and in proper time from Sub-Divisions, and has also intelligent assistance at his command at the Divisional Office, the blame for Accounts delays, errors and correspondence which at first might seem to attach to him, is really due to others over whom he has no control, and he cannot be held responsible.

I have the honor to be,

Sir,

Your Most Obedient Servant,

P. P. Cardous

Examiner P.W. Accounts.

2666

77

762H of 8" March 1883.

W.C.N. 7940

From,

The Examiner P.W. Accounts,
Madras.

To,

The Secretary to Government,
P.W. Department.

No. 101 W.

Dated th 14 September 1883.

Recd. 15

Encls-1

Notes of inspection of the
Office of the Nilgiri Division by
Mr Rainier Dy. Examiner. forwards
with remarks-----

NOTES OF INSPECTION BY H. RAINIER ESQUIRE OF THE
OFFICE OF THE EXECUTIVE ENGINEER NILGIRI DIVISION ON 3RD
SEPTEMBER 1883.

2666

A

THE EXECUTIVE ENGINEER MR J. C. LARMINIE; AND THE
ACCOUNTANT P. VENKATASOULY, WERE PRESENT.

2. FOR THE LAST ACCOUNTS REPORT ON THIS OFFICE PLEASE
SEE G.O. NO 752 W. OF 8TH MARCH 1882, AND PAPERS THEREWITH
INCORPORATED.

3. THERE ARE TWO SUB-DIVISIONS- THE NORTHERN AND
SOUTHERN- THE SUPERVISOR IN CHARGE OF EACH HAVING AN
INTEREST- SUB CONDUCTOR BRAGG, NORTHERN DIVISION, RS 1500/-
AND ABDOUL KURLEY KHAN BATH, SOUTHERN DIVISION, RS 1000/-
THERE IS ALSO ANOTHER INTEREST, RS 600/- HELD BY SERJEANT
HODGKINSON, IN CHARGE OF TRAVELINGTON CANTONMENT.

4. THE NORTHERN AND SOUTHERN SUB-DIVISIONAL SUPERVISORS
HAVE LARGE PAYMENTS TO MAKE FOR DAILY LABOUR (THESE INTERESTS
ARE RECOVERED AT LEAST TWICE A MONTH) AND THE CIRCUMSTANCES
ARE SUCH THAT THEY SHOULD NOT HAVE SO MUCH MONEY RESPONSIBI-
LITY AS AT PRESENT RESTS ON THEM.

THE APPOINTMENT OF A CASHIER PROPERLY SECURITIZED,
FOR THIS SERVICE, WAS COMMENDED TO THE EXECUTIVE ENGINEER
CONSIDERATION IN PARA 4 OF LAST REPORT, AND I REF TO
REITERATE THE REMARKS THERE MADE. THE CASHIER WOULD BE
ABLE ON STATED DAYS TO PAY LABOUR, LABOURERS BEING IDENTIFIED
BY SOME CAPABLE PERSON UNDER THE SUPERVISOR, OR BY THE
SUPERVISOR HIMSELF. THIS WOULD BE MORE SATISFACTORY TO ALL
CONCERNED, AND WOULD MUCH FACILITATE BUSINESS.

14/9

Goty 18/9

5. THE IMPREST ACCOUNTS WERE FOUND TO BE IN ORDER. CASH AND CASH ABSTRACT BOOKS ALSO IN ORDER AND THE CASH BOOK REGULARLY AUDITED (SO IT WAS SAID) BY THE ACCOUNTANT. HE SHOULD SHOW THE USUAL INDICATION OF HAVING DONE THIS, BY PUTTING HIS INITIALS AGAINST THE LAST ITEM OF THE DAY SO CHECKED.

6. THE TEN-DAY REPORTS, AND OTHER SUB-DIVISIONAL PAPERS HAVE BEEN COMING IN LATE, AND THERE HAS BEEN MUCH ERRONEOUS ALLOCATION IN THEM, CAUSING A GOOD DEAL OF CORRESPONDENCE AND THUS DELAYING THE ACCOUNTS FOR THE CENTRAL OFFICE. THIS IS NOW HOWEVER BEING SET RIGHT.

7. PARAGRAPH B OF LAST REPORT HAS BEEN ATTENDED TO. AND WORKS ABSTRACTS ARE PROPERLY PREPARED. THE REGISTER OF WORKS IS IN ORDER AND ALL WORKS ACCOUNTS SUFFICIENTLY UP TO DATE. THE MATERIALS AT SITE ARE PLACED AT 15 DIFFERENT WORKS, AND AGGREGATE A VALUE OF RS 5946/-

8. ADVANCES TO WORK PEOPLE ARE NOT ALWAYS VERY EASY OF RECOVERY. IT SEEMS. IN THE CASE OF CLERKS' QUARTERS AT OOTY OUT OF RS 184/- ADVANCED IN MAY, ONLY TEN RUPEES HAVE BEEN RECOVERED; AND IN THE CASE OF BRICK MANUFACTURE AT OOTY THERE HAS BEEN NO RECOVERY RESPECTING RS 29-12-0 ADVANCED IN MAY. THERE ARE ONE OR TWO OTHER SMALL INSTANCES.

9. THERE IS A DULY SECURITIZED STOREKEEPER-THE STOCK BALANCE WAS ON 31ST JULY 1863, RS 20740/- OF WHICH RS 7637/- IS AT DEBIT OF LAND, KILNS, ETC AND THE REMAINDER EXCEPT A CREDIT TO MANUFACTURES OF RS 1900/- CONSISTS OF BUILDING MATERIALS WHICH ARE CHIEFLY AT WELLINGTON IN RESERVE FOR

ANTICIPATED

ANTICIPATED HEAVY WORKS THERE. THIS RESERVE IS DULY SANCTIONED. THE STOREKEEPER'S DUTY IS THUS CONFINED TO TOOLS AND PLANT ACCOUNTING, AND HE HELPS IN THE ORDINARY INK-WORK OF THE OFFICE. ONLY COPIES OF THE DAILY RECEIPTS AND ISSUES BOOK COME TO THE EXECUTIVE ENGINEER'S OFFICE REGARDING STOCK, ALL THE STOCK ACCOUNTS BEING PREPARED BY THE ACCOUNTANT.

2666
10

10. THE BALANCE OF THE LAND, KILNS, ETC, ACCOUNT, IS COMPOSED OF RS 3412/- OUTLAY ON A HOFFMANN'S BRICK KILN IN COURSE OF PREPARATION IN OOTY, AND RS 2432/- OUTLAY ON A BRICK DRYING SHED, ALSO AT OOTY-THE REMAINDER IS FOR PREPARING LAND- ALL THIS OUTLAY IS BEING GRADUALLY ABSORBED BY DEBITTING MANUFACTURES (BY CREDIT TO LAND, KILNS ETC) WITH A CERTAIN PERCENTAGE ON MANUFACTURED OUTPUT.

11. THE CREDIT BALANCE IN THE MANUFACTURES ACCOUNTS OF RS 1900/- VIDE PARA 9, IS CAUSED BY A SLIGHT PERCENTAGE BEING ALSO CREDITED REGULARLY TO MANUFACTURES TO MEET ANY UNFORSEEN ACCIDENTS.

12. REGARDING THE HOFFMANN'S KILN UNDER PREPARATION THE QUESTION AROSE WHETHER THE COST OF SUCH AN EXPENSIVE FACTORY SHOULD BE RATEABLY DISTRIBUTED AMONG THE WORKS FOR WHICH IT IS IMMEDIATELY INTENDED. BUT IT IS LIKELY THAT THIS KILN WILL BE CALLED UPON TO PROVIDE BRICKS FOR MANY WORKS AT PRESENT UNTHOUGHT OF, AND OVER A PERIOD WHICH IT IS IMPOSSIBLE NOW TO LIMIT. IT WAS UNDERSTOOD INDEED THAT FOR THE NEXT TEN YEARS THE KILN MAY BE EXPECTED TO BE IN WORK FOR PROJECTS WHICH THOUGH NOT PERHAPS AS YET DECIDED UPON,

5. THE IMPREST ACCOUNTS WERE FOUND TO BE IN ORDER. CASH AND CASH ABSTRACT BOOKS ALSO IN ORDER AND THE CASH BOOK REGULARLY AUDITED (SO IT WAS SAID) BY THE ACCOUNTANT. HE SHOULD SHOW THE USUAL INDICATION OF HAVING DONE THIS, BY PUTTING HIS INITIALS AGAINST THE LAST ITEM OF THE DAY SO CHECKED.

6. THE TEN-DAY REPORTS, AND OTHER SUB-DIVISIONAL PAPERS HAVE BEEN COMING IN LATE, AND THERE HAS BEEN MUCH FREQUENT ALLOCATION IN THEM, CAUSING A GOOD DEAL OF CORRESPONDENCE AND THUS DELAYING THE ACCOUNTS FOR THE CENTRAL OFFICE. THIS IS NOW HOWEVER BEING SET RIGHT.

7. PARAGRAPH 8 OF LAST REPORT HAS BEEN ATTENDED TO, AND WORKS ABSTRACTS ARE PROPERLY PREPARED. THE REGISTER OF WORKS IS IN ORDER AND ALL WORKS ACCOUNTS SUFFICIENTLY UP TO DATE. THE MATERIALS AT SITE ARE PLACED AT 15 DIFFERENT WORKS, AND AGGREGATE A VALUE OF RS 50465/-

8. ADVANCES TO WORK PEOPLE ARE NOT ALWAYS VERY EASY OF RECOVERY. IT SEEMS. IN THE CASE OF CLERKS' QUARTERS AT OOTY OUT OF RS 184/- ADVANCED IN MAY, ONLY TEN RUPEES HAVE BEEN RECOVERED; AND IN THE CASE OF BRICK MANUFACTURE AT OOTY THERE HAS BEEN NO RECOVERY RESPECTING RS 29-12-0 ADVANCED IN MAY. THERE ARE ONE OR TWO OTHER SMALL INSTANCES.

9. THERE IS A DULY SECURITIZED STOREKEEPER-THE STOCK BALANCE WAS ON 31ST JULY 1883, RS 20740/- OF WHICH RS 7637/- IS AT DEBIT OF LAND, KILNS, ETC AND THE REMAINDER EXCEPT A CREDIT TO MANUFACTURES OF RS 1000/- CONSISTS OF BUILDING MATERIALS WHICH ARE CHIEFLY AT WELLINGTON IN RESERVE FOR

ANTICIPATED

ANTICIPATED HEAVY WORKS THERE. THIS RESERVE IS DULY SANCTIONED. THE STOREKEEPER'S DUTY IS THUS CONFINED TO TOOLS AND PLANT ACCOUNTING AND HE HELPS IN THE ORDINARY INK-WORK OF THE OFFICE. ONLY COPIES OF THE DAILY RECEIPTS AND ISSUES BOOK COME TO THE EXECUTIVE ENGINEERS OFFICE REGARDING STOCK, AND THE STOCK ACCOUNTS BEING PREPARED BY THE ACCOUNTANT.

10. THE BALANCE OF THE LAND, KILNS, ETC, ACCOUNT, IS COMPOSED OF RS 3412/- OUTLAY ON A HOFFMANN'S BRICK KILN IN COURSE OF PREPARATION IN OOTY, AND RS 2433/- OUTLAY ON A BRICK DRYING SHED, ALSO AT OOTY-THE REMAINDER IS FOR PREPARING LAND- ALL THIS OUTLAY IS BEING GRADUALLY ABSORBED BY DEBITING MANUFACTURES BY CREDIT TO LAND, KILNS ETC WITH A CERTAIN PERCENTAGE ON MANUFACTURED OUTPUT.

11. THE CREDIT BALANCE IN THE MANUFACTURES ACCOUNTS OF RS 1900/- VIDE PARA 9, IS CAUSED BY A SLIGHT PERCENTAGE BEING ALSO CREDITED REGULARLY TO MANUFACTURES TO MEET ANY UNFORESEEN ACCIDENTS.

12. REGARDING THE HOFFMANN'S KILN UNDER PREPARATION THE QUESTION AROSE WHETHER THE COST OF SUCH AN EXPENSIVE FACTORY SHOULD BE RATEABLY DISTRIBUTED AMONG THE WORKS FOR WHICH IT IS IMMEDIATELY INTENDED. BUT IT IS LIKELY THAT THIS KILN WILL BE CALLED UPON TO PROVIDE BRICKS FOR MANY WORKS AT PRESENT UNTHOUGHT OF, AND OVER A PERIOD WHICH IT IS IMPOSSIBLE NOW TO LIMIT. IT WAS UNDERSTOOD INDEED THAT FOR THE NEXT TEN YEARS THE KILN MAY BE EXPECTED TO BE IN WORK FOR PROJECTS WHICH THOUGH NOT PERHAPS AS YET DECIDED UPON,

MAY

MAY BE PRETTY SAFELY ANTICIPATED AND IT SEEMS IN ACCORD WITH EXISTING PRINCIPLES AND THE CODE RULES (PARA 2934) TO KEEP CREDITING THE KILNS ACCOUNT (BY DEBIT TO MANUFACTURES) WITH SUCH A PERCENTAGE ON THE COST OF BRICKS MANUFACTURED AS WILL HAVE THE EFFECT OF PRODUCING THEM AT AS NEARLY AS POSSIBLE LOCAL MARKET RATES, AND OF CLEARING THE KILNS ACCOUNT IN ABOUT 10 YEARS- THE COST OF SUCH A KILN IS EXPECTED TO BE ABOUT RS 20000/, IT IS LIKELY TO HAVE MUCH CALL UPON IT FROM THE OUTSIDE PUBLIC, AND THIS WILL NO DOUBT BE CONSIDERED IN COMPUTING THE RATE OF PERCENTAGE.

13. THIRTY FIVE HULLOCKS ARE ON THE TOOLS AND PLANT RETURN. THE COST OF THE FEED OF THESE CREATURES IS FIRST DEBITED TO MISCELLANEOUS ADVANCES, WHICH ACCOUNT IS REDUCED BY DEBIT TO WORKS AFFECTED BY THE WORK DONE, AT A UNIFORM RATE. BY AS MUCH AS THIS UNIFORM RATE EXCEEDS THE COST OF REEF OF THE CATTLE THERE IS A PERIODICAL CREDIT TO DEPOSITS; THIS CREDIT NOW AMOUNTS TO RS 78-14-0 AND IS REGARDED AS A SORT OF RESERVE TO MEET CASUALTIES- THERE WAS A DEATH THE OTHER DAY.

14. IN THE DEPOSITS ACCOUNT THERE IS AN ITEM OF RS 14-11 WHICH HAS BEEN OUTSTANDING SINCE MARCH 1883; IT IS A RECOVERY MADE FROM SERJANT MC ALISTER ABOUT WHICH CORRESPONDENCE IS STILL IN PROGRESS WITH MADURA.

15. THERE IS NOTHING PARTICULAR IN THE MISCELLANEOUS ADVANCE ACCOUNT AND THE CONTRACTORS' ACCOUNTS ARE IN ORDER.

16. STOCK WAS COUNTED IN MARCH 1883.

17. THE AUDIT NOTES FROM THE CENTRAL ACCOUNTS OFFICE

HAVE

HAVE BEEN VERY FULL (THE LAST ONE CONTAINED 68 PARAGRAPHS!) AND THERE HAS BEEN MUCH DELAY IN REPLYING TO THESE- THE ACCOUNTS HAVE BEEN RENDERED LATE TOO.

18. THE OFFICE STAFF IS AT PRESENT AS FOLLOWS:

A. 1 ACCOUNTANT IV GRADE.
B. 1 CLERK AT RS 64
C. 1 DO 47.
D. 1 DO 31.
E. 1 DO 30.
F. 1 DO 15.

OF THESE (C) AND (E) ARE ENTIRELY OCCUPIED IN CORRESPONDENCE AND B'S CONNEXION WITH THE ACCOUNTS IS CONFINED TO KEEPING THE EXECUTIVE ENGINEERS CASH AND CASH BOOK- THE FORMER GENERALLY BEING BELOW RS 50-0-0 (F) IS A BOY WHO IS ATTACHED TO ONE OF THE OVERSEERS, BUT HE IS TEMPORARILY HELPING IN THE EXECUTIVE ENGINEERS OFFICE UNDER THE ACCOUNTANT, LEARNING TO BE OF USE IN ACCOUNTS. IT FOLLOWS THAT (D) IS THE ONLY CLERK FORMALLY HELPING THE ACCOUNTANT IN THE ACCOUNTS WORK, AND HIS STATE OF HEALTH IS SUCH THAT HE CANNOT ATTEND REGULARLY, OR BE OF VERY MUCH USE, IN SPITE OF HIS BEST EFFORTS.

THE ACCOUNTANT IS CONSEQUENTLY OVERWORKED. HE HAS HAD SO MUCH TO DO, THAT ANY CRITICISM OF HIM NOW ON ACCOUNT OF WHAT HAS BEEN STATED IN PARA 17 WOULD BE UNFAIR. IT GOES WITHOUT SAYING THAT THERE IS NOBODY PRESENT WHO COULD IF THE NECESSITY AROSE, TAKE THE ACCOUNTANTS PLACE EVER SO TEMPORARILY. SOME CHANGE IS CALLED FOR TO PLACE THE ACCOUNTANT IN A LESS DIFFICULT POSITION, AND I AM OF OPINION THAT THIS CAN BE EFFECTED WITHOUT INCREASING THE OFFICE. THE CORRESPONDENCE OF THE OFFICE IS NOT HEAVY, BUT THERE IS IT SEEMS, A VERY COMPLICATED METHOD OF RECORDING

ALL

ALL PAPERS BY SUBJECTS, THIS SYSTEM MAY BE AN EXCELLENT ONE IN CERTAIN OFFICES, BUT DOES NOT RECOMMEND ITSELF FOR ECONOMY OF STAFF, AND CANNOT BE NECESSARY IN SUCH A SMALL OFFICE AS THIS.

IF THIS METHOD WERE ALTERED AND ONE OF SIMPLE DAILY CONSECUTIVE RECORD SUBSTITUTED IT WOULD SET FREE (C) TO ASSIST THE ACCOUNTANT, AND THIS WOULD PROBABLY SUFFICE.

OTHERWISE, AND IF THIS SAVING CANNOT BE EFFECTED, THERE IS NOTHING FOR IT BUT AN INCREASE TO THE OFFICE, IN THE SHAPE OF A TEMPORARY CLERK ON PAY FROM RS 30/ TO RS 40/ TO HELP THE ACCOUNTANT, BUT TO DO SO HE SHOULD COME WITH A CERTAIN KNOWLEDGE OF THE WORKS ABSTRACTS AND REGISTERS OF WORKS, ETC. AT PRESENT MUCH MORE LABOR IN THE OFFICE IS DEVOTED TO CORRESPONDENCE THAN TO ACCOUNTS.

19. BUT REGARDING THE EXECUTIVE ENGINEERS OFFICE GENERALLY IT MAY BE SAID THAT IT WORKS UNDER ONE GREAT NATURAL DISADVANTAGE. THE NATIVE MEMBERS (ALL EXCEPT THE HEAD CLERK, THAT IS) UNDOUBTEDLY REGARD THEMSELVES AS UNFORTUNATE IN BEING POSTED TO SUCH A VERY EXPENSIVE, AND TO THEM UNHEALTHY PLACE; THEY DO NOT WORK WITH ENERGY AND CONTENTMENT UNDER CONDITIONS SO TRYING TO THEIR HEALTH AS WELL AS THEIR POCKETS, AND THEY ARE MORE OR LESS OUT OF PLACE AND MISFEASANCE.

20. THE ACCURACY OF THE EXECUTIVE ENGINEERS TREASURY ACCOUNT BALANCE ON 31ST AUGUST 1883 WAS PROVED. CHEQUES ARE PROPERLY TREATED.

21. A LIST OF UNSERVICABLE STOCK HAS BEEN SENT TO THE

SUPERINTENDING

SUPERINTENDING ENGINEER AND HIS ORDERS ARE AWAITED.

22. THERE ARE UNSERVICABLE TOOLS, WHICH WILL BE DISPOSED OF UNDER SUPERINTENDING ENGINEERS ORDERS WITH DESPATCH.

23. ALL MATTERS NOT REFERRED TO IN THIS REPORT, WHICH WERE MENTIONED IN THE LAST REPORT, HAVE RECEIVED ATTENTION, OR HAVE BEEN DISPOSED OF.

MILKINIS
3RD SEPTEMBER 1883.

(SIGNED) H. RAINIER
BY EXAMINER P.W. ACCOUNTS

(TRUE COPY)

H. Rainier
HONY ASST EXAMINER P.W. ACCOUNTS.

22 13/9

13/9

O. 6th 7940/83

Genl
secy
No 2666 W PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Under date the 22nd Sept/83

Letter from the Examiner
P. W. Accounts } Read the following
H. E. No 101 Waj 11th Sept/83

Communicated
to the Superintending Engineer
Fourth Circle for care for
consideration of the several
points noticed by the
Examiner P. W. Accounts.

2 The minor matters
alluded to in the inspection
report should receive
the Ex-Engineer's attention.

W. S. 20/9/83
C. S. 17/9

Suply: Engr. Fourth Circle 9
Examr. P. W. Accounts 13 4/10/83

x

269
13

7940

Govt. of India

PUBLIC WORKS

279

22 Sept 1883

Inspection

The duties of — of the
Muziris Divisional office
by the Dy Commr. Mr. [unclear]
connected with the [unclear]
S. D. [unclear] Circle.

28/3

Encl. Recd. Rpts.