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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W DEPARTMENT

G.O. No. / B.P. No:	601 - W	Press. / Mis.
Dated	23 - 2 - 1883	198 .

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1

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

No. 163.

Read—the following letter from J. W. RUNDALL, Esq., Superintending Engineer, Second Circle, to the Chief Engineer, Public Works Department, dated Masulipatam, 15th February 1883, No. 1123 N.L.:—

With reference to paragraph 2 of G.O., No. 350 W., of the 1st instant, I have the honor to state that ever since Nellore has been attached to this circle the inefficiency of most of the clerks in the Division Office has been prominently brought to notice by the Executive Engineer; it has been noticed by the Inspecting Officers of the Accounts Branch, and was noticed by me in the report on the Division Office, dated the 24th April 1882.

2. It is not, I think, advisable, in the case of proved inefficiency, simply to transfer the inefficient man to another office.

3. The two worst men in the Nellore Division Office are Gopal Das, the Head Clerk, and Chenchuramiah, Clerk, IV Class, 2nd Grade.

4. I consider it essential that there should be a thoroughly efficient Head Clerk, and therefore it is necessary to remove Gopal Das. It would be worse than useless to transfer him to another division, and as he has nearly 23 years' service, it would, I think, be hard to dismiss him, because he has been promoted beyond his deserts and placed in a position for which he is unfit.

5. I have therefore given orders that this clerk be reduced to the next lower post in the office, viz., Clerk, IV Class, 2nd Grade, and my object in writing is to request that authority may be granted for the maximum salary of the grade, Rs. 40, being passed to him. Gopal Das now draws Rs. 80; it will, I think, be only fair to give him the maximum pay of the grade to which he is to be reduced. Under G.O., No. 1636 W., of 12th July 1880, special sanction to this seems to be required.

6. Similarly I have ordered P. Chenchuramiah to be reduced to IV Class, 3rd Grade. This clerk now draws Rs. 35, and I would request that authority be given for him to draw the maximum of his grade.

7. I have posted T. Sivakamiah, Clerk, III Class, 2nd Grade, at present 2nd Clerk in my office, as Head Clerk of the Nellore Division. His present post is abolished under the scale of establishment sanctioned in G.O., No. 3211 W., of 6th December 1882. He is a very intelligent, hard-working man, and will, I believe, make a good Head Clerk. My only reason for not promoting him to the higher grade recently sanctioned for this office is that he has not yet 11 years' service, and other applicants have more.

8. The reduction of the two clerks above named became possible owing to there being a vacancy in the Nellore Division Office caused by a transfer of a Clerk, IV Class, 3rd Grade, to the 5th Circle Office.

9. I have entered into a full explanation of the arrangements made, in order that the grounds on which permission is sought for the reduced men to draw the maximum pay of the grades in which they have been placed may be clearly understood.

No. 164.

Order—dated 23rd February 1883, No. 601 W., Public Works.

The arrangements proposed by the Superintending Engineer are approved; the clerks named will draw the maximum pay of the grades to which they are to be reduced.

(True Extract.)

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

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

Exd. A. F. Goodall.
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601 W
2

GENERAL.
ESTABLISHMENT.

Govt. of [1883] Madras.

PUBLIC WORKS.

Dated February, 23rd.

Read — *Encl.*

G.O., 23rd Feb. 1883, No. 601 W.

FERBUARY.
Nos. 163-164.

Clerks Gopal Das and Chenchuramiah

Approving of the reduction of — of the Nellore Divisional Office, and sanctioning the maximum pay of the grades to which they are reduced being passed to them.

601W
3

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

12th July 1880, No. 1,636 W.

General.
Establishment.

Read the following papers:—

No. 54.	From the Supt. of Works, Buckingham Canal, dated 20th April 1880, No. 243.						
No. 54-A.	From the Suptg. Engr.,	Second Circle,	dated 20th April	1880,	No.	14.
No. 54-B.	From „	„ First Circle,	„ 15th „	„	„	135.
No. 54-C.	From „	„ „	„ 14th May	„	„	535.
No. 54-D.	From „	„ Second Circle,	„ 5th „	„	„	44.
No. 54-E.	From „	„ Third Circle,	„ 11th „	„	„	995 A.
No. 54-F.	From the Supt. of Works,	Presidency,	„ 8th „	„	„	517.
No. 54-G.	From „	„ B. Canal,	„ 10th „	„	„	476.
No. 54-H.	From „	„ Kistna,	dated 11th May	1880,	No.	294-K.S.
No. 54-I.	From „	„ Godávari,	„ 12th „	„	„	X.
No. 54-J.	From „	„ Kistna,	„ 20th April	„	„	162 K.S.

No. 55. ORDER THEREON, 12th July 1880, No. 1,636 W.

THE recent reduction in the numbers of office subordinates employed in the Public Works Department, and the alteration in their classification from a scale of fixed salaries to a graded scale with annual increments of salary, has led to numerous questions regarding the salaries to be drawn by individuals, and it appears desirable that rules should be laid down by which these and similar questions which may arise in future may be decided.

2. The ordinary rule for the transfer of individuals from fixed salaries to a graded scale is that men so transferred shall commence upon the minimum salary of their new grades, but it is not considered that this rule is applicable to the case of a whole body thus transferred, or that its application in the present case would be fair to individuals.

3. The following rules will therefore be followed:—

1st.—A clerk or draughtsman whose salary previous to the recent re-organization was equal to or less than the minimum of his new grade will draw that minimum and be eligible to the first increment from the 1st April 1881, provided he was appointed to his new grade on or before the 1st April 1880.

2nd.—A clerk or draughtsman whose former salary was more than the minimum and not more than the maximum of his new grade may draw the salary to which he would have been entitled had he been appointed to the minimum of that grade on the 1st April immediately succeeding the date of his actual appointment or promotion to his former post, and had received the regular increments from such 1st April, subject to the following provisos—

(*a*), if the amount so arrived at be less than his former salary, he will continue to draw that salary until such time as it is exceeded by the minimum of grade *plus* annual increments calculated as above;

(*b*), if the amount so arrived at be equal to or more than his former salary, he will draw that salary for the current year and be eligible to his first further increment from 1st April 1881;

(*c*), he cannot draw more than the maximum of his new grade.

3*rd*.—A clerk or draughtsman whose former salary was greater than the maximum of his new grade will draw that maximum *plus* a personal allowance sufficient to make up his salary to that which he formerly drew.

4. This latter rule will apply to peons and lascars the pay of whose posts has been reduced under recent orders; such reduction will not affect men employed previous to 1st April 1880.

5. The above rules will take effect from 1st April 1880; their application to individuals will be settled by the Examiner in communication with Superintending and Executive Engineers, lists being submitted to the former officer showing the salary drawn by each individual previous to 1st April last, the date of his appointment to such salary, his present grade, and the salary and personal allowance (if any) to be drawn by him for the current year. Doubtful cases, if any such occur, should be referred to Government for decision.

6. It should be understood that the annual increments provided by the Code are given for approved service only, and that the authority for deciding upon claims to such increments is the authority by whom the original appointment was made; in the case of men coming under the second of the rules in paragraph 3 of this order, it is open to appointing officers to refuse the grant of future increments raising the salary of any individual beyond that which he drew previous to 1st April.

7. Future appointments will in all cases be made to specified grades, and men so appointed will commence on the minima of their grades and count service for increments (subject to the provisions of the last paragraph) from the 1st of the month following the date of their actual appointment.

(True Extract.)

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

To the Chief Engineer, Public Works Department.
„ Chief Engineer for Irrigation.
„ Examiner of Public Works Accounts.
To Superintending Engineers.
„ Superintendents of Works.
To the Consulting Architect.
„ General Superintendent, Public Works Stores and Workshops.

Exd. W. J. Lewis.
Spare Copies

601W
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GENERAL
ESTABLISHMENT.

Govt. of 1880 Madras

PUBLIC WORKS.

To

The CHIEF ENGINEER, PUBLIC
WORKS DEPARTMENT,

&c., &c., &c.

Dated July, 12th.

Issued

Read. Read

G. O., 12th July 1880, No. 1,036 W.

JULY.

Nos. 54-55.

Office Subordinates of the Public Works Department.—Rules to be observed in future in deciding questions which may arise from the introduction of the graded scale with annual increments of salary for —.

601W
5

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

25th November 1881, No. 2945 W.

General
Establishment.

Read the following paper:—

No. 114. From D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 16th November 1881, No. 165 W.

I HAVE the honor to submit, for information and orders of Government, Inspection Notes by the Assistant Examiner on the accounts of the Nellore Division.

Paragraph 4.—It is difficult to understand why two clerks are retained in the office, whom the Executive Engineer himself pronounces to be incompetent for arithmetical check and for copying work. It is still more extraordinary that these incompetent men should be told off as "Assistants" to the Accountant. It is absolutely impossible for the Accountant to get through his work unaided, and incompetent aid is mere waste of time, and *increase* of the Accountant's work, for probably he has to revise his Assistants' work and to unravel additional errors. It cannot be too strongly insisted upon that the Assistants given to Accountants must be men who know something of the accounts, their object, and manner of compilation, so that in the event of the accounts of a Sub-Divisional Office getting into confusion, or being systematically in arrears, the Assistants and sub-divisional clerks may temporarily exchange places, the latter being instructed at head-quarters by the Accountant, or even locally by the Assistant himself.

Paragraph 7.—The Executive Engineer should also initial totals brought and carried forward on each folio of the cash book.

Paragraph 10.—The old stock waste book was approved for stock transactions with the workshops, as the Executive Engineer considered it useful, but it was not intended that it should supplant the ordinary stock returns for works.

Paragraph 16.—The proposed system of accounts to be maintained for sub-divisional workshops is now with Government for approval. The proposals were sent to the Nellore Division for the opinion of the Executive Engineer, and his replies were unfavorable to it, and favorable to his own local procedure. The discussion which took place at the inspection on the comparative merits of the two must have satisfied the Executive Engineer that his procedure was most imperfect, and he has since practically approved of the new proposals. The Executive Engineer has found the ordinary stock forms unworkable, because he has attempted to use them for purposes for which they were not adapted, as explained in paragraphs 12 to 15, but with the errors of his system pointed out and explained, and notes left with the Accountant giving detailed instructions and examples, there should be no difficulty in future.

General.—Except with regard to stock transactions, the accounts sent to my office are in fair order, and the only fault which the Executive Engineer has to find with the Accountant is a tendency to act blindly and so commit errors rather than admit himself to be at a loss.

MEMORANDUM of an Inspection by Mr. R. C. F. VOLKERS, Assistant Examiner, Public Works Accounts, of the Office of the Nellore Division on the 2nd, 3rd, and 4th November 1881.

THE Executive Engineer is Lieutenant C. B. Henderson, R.E., and the Accountant A. Sashachella Moodaliar. The office was last inspected on 28th and 29th July 1881.

2. *Office Arrangements.*—The Executive Engineer keeps the key of the cash-chest and makes all disbursements himself. The Accountant writes up the cash book.

3. The Accountant is assisted by two clerks, who aid him in checking sub-divisional accounts and in copying out the divisional accounts. He is also otherwise aided by the clerks establishment when he requires such help.

4. Under this arrangement there should ordinarily be no excuse for the late or incomplete submission of accounts, provided the assistance rendered is thorough and reliable. This, however, is by no means the case, as the Executive Engineer states that the two special Assistants are neither competent at calculating nor at copying work.

5. The office is divided into two distinct parts, viz., the "accounts" and "executive" work, the Accountant having charge of the former and the Head Clerk of the latter.

6. The records of the office are for the most part kept in boxes, and consequently are next to useless in the matter of facilitating reference. Racks or almirahs are recommended.

7. *Accounts.—Cash book* was posted up only to end of October, though payments had been made in November. It should be written up day by day as the transactions occur. The certificate of the count of cash in chest at end of October had not been given by the Executive Engineer. When Executive Engineer is at head-quarters the count should be made and certificate given on the last working day of the month, or on the first of the succeeding month. The numbering of vouchers was in most cases in pencil, and in others omitted altogether. This was due to sub-divisional acquittance rolls not having been numbered previous to despatch, which is irregular. Certain corrections had not been initialled by Executive Engineer. His initials to corrections should be obtained as soon as possible after they have been carried out.

8. *Adjustment Book.*—The adjustments should be more clearly detailed than they are in many cases.

9. *Register of Works.*—A few works had been omitted to be entered. This was owing to the late submission of certain sub-divisional accounts.

10. *Stock Accounts.*—None of the authorized initial forms are kept up, all transactions being recorded in the stock waste book (a form which is now obsolete), consequently it is impossible to trace out items unless the month's transactions are gone through one by one. At the end of each month rough abstracts of the receipts and issues under the different heads are made out, and the results posted into the stock account current and the half-yearly return.

11. This system, together with the irregular manner in which the workshop's operations have been accounted for (see paragraph 16), have led to complications which it will take some time to unravel.

12. The Executive Engineer states that the authorized forms were tried at the commencement of the year, but owing to the numerous jobs executed by the workshops, the issues to each of which were separately detailed, it was found impossible to maintain the forms. The matter was therefore represented at the last inspection of the office, and sanction to the course adopted by him subsequently obtained on the report of that inspection.

13. In arriving at the foregoing conclusion the Executive Engineer was laboring under a misunderstanding, for there is no more need to detail in the stock accounts the issues to individual jobs executed by the workshops, than in the case of a work to detail in the stock accounts the stock issues to the different sub-heads of that work; for, just as the stock issues to works are distributed among the sub-heads in the work abstracts or accounts of the works *only*, so also ought the distribution by individual jobs of stock issues to the workshops to appear only in the accounts of the workshops, lump sum issues alone appearing in the stock accounts against the head "Workshop Operation" under manufacture.

14. On my representations the Executive Engineer has opened out the new forms for the current month, but the previous months' transactions (from April upwards) will have to be carefully gone through, so that the correct balance may be arrived at.

15. *Schedule of Stock Purchases and Sales.*—This account has heretofore been compiled by the Storekeeper, a man who appears to be but indifferently acquainted with the significance of the terms *debit* and *credit*. The consequence is that the account has been thrown into utter confusion. In some cases balances affected by transactions during the month have been increased or decreased, as the case may be, in the column "Balance brought forward from last month," or omitted altogether from it, instead of being debited or credited in proper course. In the office copy of the account all items are fully detailed, whereas in the copy submitted to this office they have in some cases been lumped together without sufficient explanation. It follows, therefore that when corrections in the lump sum balances are advised it is difficult, and frequently quite

impossible, to correct the divisional copy, which is thus permitted to hang forward month after month balances previously modified by this office. Both the accounts should be identical.

All stock accounts but those referred to in Code 1593 (which alone should be kept up by the Storekeeper) should be compiled in the divisional office from the *data* furnished in the Storekeeper's accounts.

16. *Workshop Accounts.*—These have been framed by the Executive Engineer, and seem to meet all requirements so far as the exhibition of assets and liabilities is concerned. The adjustment of cash receipts and payments of stock issues and the value of outturn is effected in the divisional books, but that in a manner which is both complicated and irregular. For instance, the commission charged on finished jobs, instead of being debited as a stock issue to the heads on account of which the jobs were executed, has been adjusted through the cash abstract book. Again, stock issued for jobs required for specific works has been debited to those works *direct*, instead of to manufacture in the first instance.

17. From the assets and liabilities as shown by the workshop accounts, and with the aid of the Executive Engineer, I worked out the balance at *credit* of workshop operations to be Rs. 589-6-7 at end of September, that shown in the Executive Engineer's accounts being a credit of only Rs. 489.

18. Much is required to be done in the matter of investigation of back accounts to detect the errors which exist and to adjust them finally; meantime I have given full instructions as to how current results are to be treated in account.

19. *General.*—With the exception of the above, the office is in fair condition. The system of sub-divisional accounts seems to be understood, and the accounts themselves are carefully checked and completed.

20. Most of the work in the division is executed by job or task work. I therefore recommend the adoption of the task work form (No. 8), which will tend much to lessen clerical labor.

21. The irregularities pointed in the last Inspection Report appear to have received prompt attention, as no recurrences were detected.

22. The Executive Engineer states that, far from being able to reduce his present stock balance as he had previously anticipated, he will be obliged to apply for sanction to a larger reserve limit, owing to the large amount of work which is being carried out by the workshops in connection with the Sangam Project.

No. 115. ORDER THEREON, 25th November 1881, No. 2945 W.

COMMUNICATED to the Superintending Engineer, Second Circle, in view to the prompt attention of the Executive Engineer being called to the several points noticed by the Examiner of Public Works Accounts.

2. The introduction of the new form of accounts sanctioned in G.O., No. 2336 W., dated 15th November 1881, will doubtless obviate the irregularities now stated to exist.

(True Extract.)

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

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

Exd. A. F. Goodall.
Spare Copies

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Accounts.

No. 134.

READ—the following letter from D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 11th August 1882, No. 67 W. —

I have the honor to submit, for information and orders of Government, notes by Mr. Volkers, Assistant Examiner, of his inspection of the Nellore Division Office.

2. The remarks should have the Executive Engineer's attention. In regard to the percentages charged on Workshops outturn I consider the rate should be left entirely to the discretion of the Executive Engineer, the object being that "General Charges" should be covered.

3. The improvement in the state of the accounts is most satisfactory, and is due to the trouble the Executive Engineer has taken to meet the requirements of Code procedure, and the proposals put forward by this office.

ENCLOSURE.

Notes of Inspection by Mr. R. C. F. VOLKERS, Assistant Examiner, Public Works Accounts, of the Office of the Executive Engineer, Nellore Division, on the 4th and 5th August 1882.

The office was last inspected in November 1881.

2. The Executive Engineer is Lieutenant C. B. Henderson, R.E., and the Accountant A. Sashachella Mudaliar.

3. There are eight disbursers in the division besides the Executive Engineer, of whom seven are imprest-holders. The Gudur Sub-divisional Office has a drawing account with the treasury.

4. *Office Arrangements.*—The following changes since the last inspection require notice :—

(1.) The cash-book is now written up by a junior Clerk, the Accountant checking the entries with the vouchers, &c., at the close of each day.

(2.) The Accountant has been supplied with more capable assistants. They are not very well up in Public Works Accounts and procedure, but there is every reason to expect (*if they are retained in their present capacity*) that they will become efficient within a reasonable time.

Frequent changes in assistants should be avoided and as far as possible, otherwise the greater part of the Accountant's time will be taken up in instructing new men and checking their work.

5. *Accounts.*—The *cash-book* is up to date and neatly and correctly kept. The totals brought forward should be initialled by the Executive Engineer as well as those carried over. This was noticed in last report.

When money is received from, or paid to, persons in Government employ, their official designations should be given when recording the transactions.

6. *Cash abstract book* is up to date, *not* neat, correctly maintained except as shown below :—

Adjustments are often lumped up so as not to be capable of ready check with the adjustment book; they should be entered separately item by item.

Refunds of *expenditure* are frequently included in the *receipts* of the month, instead of being entered in a separate column for refunds and then deducted from the "Charges" side as required by Code, Chapter XIII, paragraph 1643.

7. *Adjustment Book.*—Explanations of adjustments are not sufficiently clear and detailed. This was noticed in the last report.

8. *Sub-divisional Cash Book and Imprest Accounts.*—Correctly maintained.

9. *Work Abstracts.*—Fairly well prepared. Arrears due to laborers should be included in the total value of work done in Part I. The value of stock issued to works should first be brought on to the Materials Account, Part IV. When the materials are used up on the work, their value should be transferred from the Materials Account (through column "Issues") to Part I against the sub-heads concerned, and thus included in the total value of work done during the month.

10. *Register of Works.*—Neat, correct, and complete, with the exception of rates in some instances. Rates should be struck month by month where quantities are known.

All works are detailed by sub-heads in the register. This the Executive Engineer considers necessary to maintain complete control over expenditure, and to facilitate references. There seems to be no objection to this procedure, beyond that it tends largely to increase clerical labor.

11. *Stock Accounts.*—Forms Nos. 9, 10, 11, and 12 have been opened out since the last inspection.

In Forms Nos. 9 and 10 the outturn from Workshops is represented by a lump sum value only, both when transferred from "Manufacture" to "Miscellaneous" and when finally issued from "Miscellaneous." This may be accepted, as the articles are detailed in accounts and returns kept up in the Workshops.

12. *Workshop Accounts.*—These are kept up in accordance with the rules and in the forms issued with G.O., No. 2836 W., dated 15th November 1881.

The system has been in force since the commencement of the current official year, and seems in every respect to suit the purpose for which it was framed. Since its introduction complications and irregularities, such as were commented on in last report, have decreased so as to be unworthy of particular notice, and there is every hope that when it has become more familiar they will cease to exist at all.

Some remarks are necessary with regard to the levying of percentage charges on finished jobs. The rate has been fixed by the Executive Engineer at 12 per cent. on the value of labor and materials, and this has been found to cover all expenses, and still to leave a small balance at credit to meet any extraordinary debit that may hereafter fall to general charges. Some exceptional jobs have, however, been exempted from the percentage charge, and the question has arisen as to whether such exemption is legitimate. The Executive Engineer explains that the exemption has been made in the case of those jobs only the value of which has, owing to exceptional circumstances, already been unduly enhanced, and that in his opinion it would not be fair to enhance the value further by an additional charge on account of percentage. There does not appear to be any objection to the Executive Engineer being permitted to exercise his discretion in this matter so long as the total general charges are covered by the total percentages.

13. *Receipt Book and Pass Book.*—Examined and found correct.

14. *Cheque Books* are kept by the Executive Engineer, who makes out all cheques and fills in the counterfoils and memorandum of drawing account. All cheques should be crossed at the time of issue in the manner required by Standing Order No. 23 of 1882, Code, paragraph 1231-A.

15. A *Rate Book* compiled in March 1879 is in use in the division. It appears to show average rates for the division taken as a whole, and not the rate at which work can be done in the different districts. It can therefore only be looked upon as a general guide, and cannot be used to check rates given in estimates.

16. *Half-yearly Returns of Stock* is posted up to date. That for tools and plant should also be brought up.

General Remarks.

17. The irregularities pointed out in last report, and which have not been noticed here, have been remedied.

There is a marked improvement in the state of the office.

No. 135.

Order—dated 19th August 1882, No. 2145 W., Public Works.

Communicated to the Superintending Engineer, Second Circle, for the information and guidance of the Executive Engineer, Nellore Division.

2. The Government note the improvement that has taken place in this office since the date of the previous inspection (G.O., No. 2945 W., dated 25th November 1881).

(True Extract.)

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

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

Exd. A. F. Goodall.
Spare Copies

601 W
5

GENERAL.
ACCOUNT.

Govt. of {1882} Madras.

PUBLIC WORKS.

Dated August, 19th.

Recd. *Encl.*

G.O., 19th Aug 1882, No. 2145 W.

AUGUST.

Nos. 134-135.

Nellore Divisional Office.

Notes of Inspection of the — by Mr. Volkers, Assistant Examiner, communicated to the Superintending Engineer, Second Circle, with remarks.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General Establishment.

Nos. 43 & 44.

ORDER—dated 6th December 1882, No. 3211 W., Public Works.

In Proceedings of Government in the Financial Department, No. 609, dated 22nd March 1880, it was decided that the examination of plans and estimates of such Local Fund Works as might be of too important a character to be left altogether for disposal by the Local Fund Boards should devolve upon the Chief Engineer, who would be aided by an Executive Engineer of the Public Works Department to be attached to his office.

2. All *New Works* estimated to cost Rs. 2,500 and upwards and all *Repairs* estimated to cost upwards of Rs. 10,000, as well as such other works as might require special professional scrutiny, were required to be submitted for examination by the Chief Engineer.

3. To meet the cost of the establishment requisite for undertaking the work thus devolving on the Public Works Department, a contribution from Local Funds of Rs. 21,250 yearly was sanctioned.

4. Temporary arrangements were accordingly made by the Chief Engineer for undertaking the work, and these were sanctioned in Proceedings, No. 918 W., dated 10th April 1880.

5. The arrangements thus approved were, however, objected to by the Government of India, who considered (*vide* paragraph 5 of their letter recorded with G.O., No. 2387 W., dated 16th October 1880) "that the Madras Provincial Establishment should be so organized as to permit the Chief Engineer's Office, or the offices of Superintending Engineers of Circles, to examine all important Local Fund Projects; that for conducting these duties no special allowance should be made to any officer, but a fixed contribution sufficient to cover the services performed should be credited to the source from which such establishment is paid; and that the full contribution of Rs. 21,250 should be accepted, and the duties distributed as the Madras Government may consider desirable."

6. After some correspondence with the Government of India the principle of the proposed arrangements was agreed to, and the decision recorded in G.O., No. 1729 W., dated 14th July 1881, paragraph 10.

7. Since then the details of the scheme have been under consideration, and it has now been finally determined that the work shall be distributed between Superintending Engineers and the Chief Engineer in accordance with the principle of the Public Works Code Rules.

8. All Local Fund Projects therefore requiring in future to be scrutinized by the Public Works Department will in the first instance be sent to the Superintending Engineer of the Circle, who will be authorised to deal finally with the professional details of *New Works* estimated to cost above Rs. 2,500 and up to Rs. 5,000. Those costing above this amount will be sent forward by Superintending Engineers to the

Chief Engineer after undergoing the same examination as ordinary Public Works. All *Repair* estimates above Rs. 10,000 will be dealt with by Superintending Engineers as in the case of Public Works Repairs. Any estimate may however be sent on to the Chief Engineer should either the Superintending Engineer or the Local Fund Board concerned desire the opinion of that officer.

9. To admit of these arrangements being carried into effect, it will be necessary to slightly augment the offices of Superintending Engineers and the Chief Engineer, while improving the position of the senior Clerks in the offices of the former. Extra Draftsmen on a rate of pay superior to that hitherto provided for in the Public Works Department are also allowed. It is very desirable that men of superior attainments should be encouraged to qualify for the position of Draftsmen, and it is hoped that the enhanced rate of pay now sanctioned will act as some inducement.

Should the general standard of efficiency hereafter increase, the Government will be prepared to consider the propriety of still further augmenting the scale of pay in the higher appointments open to men of this class.

10. The following increases are now sanctioned to the offices of Superintending Engineers and the Chief Engineer, Public Works Department, the cost being covered by the contribution of Rs. 21,250 from Local Funds which the Accountant-General will, under orders in the Financial Department, arrange for bringing to account with effect from the current official year :—

	Rs.	Rs.
Superintending Engineer's Office.		
(1.) Difference between present salary of Head Clerk and that now sanctioned, viz., between 2nd Class, 1st Grade, and 2nd Class, 3rd Grade, = 180 — 110 = ...	70	
(2.) Difference between present salary of Second Clerk and that now sanctioned, viz., between 2nd Class, 3rd Grade, and 3rd Class, 2nd Grade, = 110 — 70 = ...	40	
(3.) Extra Clerk, 3rd Class, 3rd Grade, Rs. 50 to 60—*mean*	55	
(4.) Extra Draftsman from Rs. 80 to 100—*mean*	90	
Total per mensem ...	255	
Total per annum (Rs. 255 × 12) = ...	3,060	
For six Superintending Engineers (Rs 3,060 × 6) = ...		18,360
Chief Engineer's Office.		
(1.) Extra Clerk, 3rd Class, 3rd Grade, Rs. 50 to 60—*mean*...	55	
(2.) Extra Draftsman (to supervise Technical Section) from Rs. 200 to 250—*mean*	225	
Total per mensem ...	280	
Total per annum (Rs. 280 × 12) = ...		3,360
Total of Chief Engineer's and Superintending Engineers' Offices		21,720

(True Extract.)

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

To Superintending Engineers.
To the Examiner, Public Works Accounts.
" Financial Department.

Exd: W. J. Lewis.
Spare Copies

6 of W
10

GENERAL.
ESTABLISHMENT.

Govt. of [1882] Madras.

PUBLIC WORKS.

Dated December, 6th.

Read. *Encl.*

G.O., 6th Dec. 1882, No. 3211 W.

DECEMBER.

Nos. 43-44.

Local Fund Works.

Plans and estimates for — to be scrutinized by the Chief and Superintending Engineers, and increases to their office establishments sanctioned.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

No. 8.

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, 29th January 1883, No. 170 W.:—

I have the honor to submit, for the information and orders of Government, copy of a report by Mr. H. Rainier, Junior Deputy Examiner, of an inspection made on the 15th and 16th instant of the office of the Executive Engineer, Nellore Division.

2. The last previous report by an accounts officer on this office will be found in G.O., No. 2145 W., dated 19th August 1882. It was then observed that there had been a most satisfactory improvement in the state of the accounts; and from the report now submitted and the accounts received in the Examiner's office it is observed that this improvement has been maintained.

3. The accounts of the last six months (and for a further back period also, but I am referring only to the period since the last report) have been received always within due date and in fair order. The stock accounts were formerly in much confusion, but are now better understood.

4. There are fifteen works in progress without sanctioned estimates, upon which the outlay is Rs. 11,767. In two instances there are excesses over estimate, and the amount is the large figure of Rs. 1,56,831. This is how matters stood at the end of November, which is the latest date up to which objectionable items statements have been dealt with. These items of outlay without and in excess of estimate are all, with the exception of a small item of repair of Rs. 43, in connection with the Penner Anicut System, a Productive Public Work. The financial control over the expenditure of the division cannot, I venture to think, be, therefore, held to be sufficient. Of course it will be a matter of much labor and of time too to compile the revised estimates necessary.

5. There are appropriations of funds for all items of outlay.

6. The points to which attention is now necessary are—

(*a*) The outlay without and in excess of estimates needs to be regularised.

(*b*) It is evidently necessary to reform the office staff. In the previous inspection report, as well as in this, the inefficiency of the clerks was noticed. This is a point commended specially to the Superintending Engineer's attention.

(*c*) The neatness of some of the books admits of improvement.

(*d*) The Accountant should, in Examiner's opinion, keep the cash-book under the circumstances of this division. The order permitting this duty to be done by the Head Clerk is, it will be observed from Chief Engineer's (Public Works Department) Circular No. 1670, dated 16th July 1881, only permissive. It reads "*may* be entrusted."

(*e*) The preparation of the works abstracts in the divisional office has answered well elsewhere, and it is hoped that the introduction of this procedure in the Nellore Division will produce good results.

(*f*) Superintending Engineer's attention is invited to Deputy Examiner's remarks about schedule of rates.

(*g*) The register of buildings should be completed.

(*h*) It should be stated whether there are service books kept for every permanent non-gazetted servant of Government.

(*i*) The original record of receipts and issues of stock (Form No. 9) should be written up daily exactly as the transactions occur and sent in with Forms Nos. 10 and 11 at the end of the month to the Executive Engineer's office for check by the Accountant.

(*k*) The disagreement of the record of issue with the indents, the issues exceeding the indents, deserves careful notice, to prevent a storekeeper taking credit for larger issues than he has actually made. The issues should also be vouched by receipts of the departmental officers who have received the articles.

Extract.

Notes of inspection by Mr. H. RAINIER, Junior Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Nellore Division, on the 15th and 16th January 1883; dated 20th January 1883.

1. The office was last inspected on the 4th and 5th of August last.

2. Captain C. E. Howarth, R.E., the Executive Engineer, and A. Subbarattia Mudaliar, the Accountant, were present.

3. The Gudur Sub-divisional Officer, Mr. Stephens, is away on leave, and his duties are at Ongole, has also an imprest of Rs. 200. The other Sub-divisional Officer, Mr. Mahoney, Mr. Supervisor Cope, has an imprest of Rs. 200, and there are six other imprest holders.

4. The average cash in hand is less than Rs. 200, though generally almost that amount; it is kept by the Executive Engineer himself.

5. The Accountant is assisted by—

(*a*) 1 Clerk at Rs. 22 (Rangia Chetty).
(*b*) 1 do. at „ 20 (Storekeeper).
(*c*) 1 do. at „ 15.

Also to some extent by—

(*d*) 1 Clerk at Rs. 35 (Chenchuramiah).
(*e*) 1 do. at „ 25 (Vanlin Chetty).

6. The imprest accounts, their abstracts, the cash-books and cash abstract books were found in order and neat, but there is a slightly inaccurate way of allocating irrigation outlay, which was pointed out and will be corrected.

The cash-book is kept by the Executive Engineer's Correspondence Clerk (*d*), and is regularly audited by the Accountant, who keeps the cash abstract books.

7. The initial accounts of works were checked here and there, and items followed through to the register of works. The works abstracts now prepared in sub-divisional offices are not understood there, and much reference and delay occurs with regard to them; the Executive Engineer is about to make a trial of their preparation at head quarters. The register of works is not quite so neat as it might be, but here and in all other respects there will be less difficulty when the work abstracts are prepared locally. The schedule of rates dates 1879, but it is under revision. There are emergent repairs going on upon the anicut, for which no estimate has been possible yet, but this will be set right as soon as possible.

8. There is every disposition to afford clerical assistance to the Accountant, but so unfortunate is the office as regards the efficiency of the clerks that there is much difficulty in requisitioning the work in accounts as desired, that is to say, so that should the necessity arise the Accountant's work during a few days' absence might be arranged for. The Executive Engineer is at present decidedly overweighted with petty office work, and has too much of his time and attention called for by the mere routine work of the office. This is because the clerks enumerated above as (*d*) and (*e*) are almost past active work from their long service. If the former (Chenchuramiah) could be transferred and a younger man sent instead, it would be of much advantage.

Rangia Chetty (*a*) is of some assistance to the Accountant, but on the whole there is need of much more efficient aid, and the work suffers accordingly in spite of all efforts.

9. There is nothing either in the miscellaneous advance or deposits account to call for notice.

10. There is a register of buildings regarding which there is some want of information ere it can be completed. There is rent due respecting only one house quoted, viz., that occupied by the Assistant Superintendent of Police, the amount of which outstanding for any time is Rs. 13-5-0. This, however, is now under recovery.

11. There is no register of liabilities, and it has not been found necessary to maintain a register of currency notes.

12. Materials at site of works aggregated in value Rs. 6,189-9-8, but the only works having more than 500 rupees' worth are—

	Rs.	A.	P.
The District Munsif's Court at Kávali	2,192	5	9
2nd-class Police-Station-house at Ongole	605	2	10

Regarding the first of which it may be said that the materials are principally wood-work, such as doors, windows, and the like; all materials at site are well looked after, and either have been or are being, or shortly will be, verified.

13. The workshop accounts are generally in order.

14. In the stock accounts the daily receipts and issue registers are not well kept; issues do not in some cases agree with the indents, and there is no regular acknowledgment of such issues, but rates are fairly struck and adjusted monthly, and nothing is wanted but a little more clerical care. The entire stock has been verified lately (last autumn) by the Executive Engineer himself, and all the divisional stock accounts are nicely kept and are up to date.

15. There has been some little misconception here of what is exactly meant by the terms "value at present rates" and "adjusted value."

The adjustment of stock rates is according to Code rule a half-yearly operation (the process is fully described on the back of the form), and the rate adjusted on the basis of one half-year's transactions becomes then the rate in use for the ensuing half, the rate adjusted on the basis of *that* half's transactions becoming the rate in use for the next half, and so on; but when the rate is adjusted monthly, to which there is no objection, there may obviously be no difference between the "value at present rates" (*i.e.*, the rate in use) and the "adjusted value" (*i.e.*, the value according to the adjustment of rates for the half under notice). In this division the rates are adjusted monthly as before stated.

16. The stock reserve sanctioned, Rs. 5,000, is not exceeded in respect of stock, but with the debit to manufactures, Rs. 1,022, there is an excess. This sum, Rs. 1,022, represents incompleted workshop jobs.

17. Service books are said to be maintained for all pensionable subordinate establishment.

18. The personal attention of the Executive Engineer to the system of accounts work, as well as the arrangements of that office in the workshops, stores and record-room, are such as to call for notice. There seems to be uncommonly vigorous control over everything, but considering the quality of the clerks, it has been difficult to keep the work in thorough order. It is evident, however, that much improvement has been effected of late in spite of this difficulty, and that, with a proper staff, the office would gain a first-rate character in accounts.

19. The Accountant bears a good character from the Executive Engineer. He is eminently hardworking and desirous to teach those under him, and all things considered deserves much credit. The Executive Engineer strongly recommends him for promotion. His hand is plainly seen almost everywhere in the work, which he has been instrumental in bringing to its present very tolerable state.

No. 9.

Order—dated 1st February 1883, No. 350 W., Public Works.

Communicated to the Superintending Engineer, Second Circle, for the information and guidance of the Executive Engineer, Nellore Division.

2. The particular attention of the Superintending Engineer is called to the Examiner's remarks as to the necessity for reforming the divisional office staff.

(True Extract.)

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

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

Exd. C. Howarth.
Spare Copies

GENERAL ACCOUNT.

Govt. of 1883 Madras.

PUBLIC WORKS.

601K.

Dated February, 1st.

Recd. Encl.

G.O., 1st Feb. 1883, No. 350 W.

FEBRUARY.

Nos. 8-9.

Nellore Division.

Passing orders on the Inspection Notes on the — submitted by the Examiner, Public Works Accounts.

No. 1123 A.L.

Superintending Engineer's Office,
2nd Circle, Masulipatam,
15th February 1883.

From

The Superintending Engineer,
2nd Circle.

To

601/13

The Chief Engineer,
Public works Department.

Sir,

With reference to para 2 of G.O. No 350 W. of the 1st Instant, I have the honor to state that, ever since Nellore has been attached to this Circle, the inefficiency of most of the Clerks in the Division Office has been prominently brought to notice by the Executive Engineer, has been noticed by the Inspecting Officers of the Accounts Branch, and was noticed by me in the Report on the Division Office dated the 24th April 1882.

2 It is not, I think, advisable, in the case of present inefficiency, simply to transfer the inefficient man to another Office.

3 The 2 worst men in the Nellore

Division Office, are Gopál Dás, the Head Clerk, and Chauchunnaiah Clerk IV Class 2nd Grade.

4 I consider it essential that there should be a thoroughly efficient Head Clerk, and therefore it is necessary to remove Gopál Dás. It would be worse than useless to transfer him to another Division and, he has nearly 23 years service it would, I think, be hard to dismiss him because he has been promoted beyond his deserts and placed in a position for which he is unfit.

5. I have therefore given orders that this Clerk be reduced to the next lower post in the Office, viz. Clerk IV Class 2nd Grade, and my object in writing is to request that authority may be granted for the maximum Salary of the grade Rs 40 being passed to him. Gopál Dás now draws Rs 80, it will, I think, be only fair to give him the maximum pay of the grade to which he is to be reduced. Under G.O. No. 1636 W. of 12th July 1880 special sanction to this seems to be required.

6 Similarly I have ordered P. Chenchu-ramiah to be reduced to IV Class, 3rd Grade. This Clerk now draws Rs: 35, and I would request that authority be given for him to draw the maximum of his grade.

7 I have posted T. Sivakámiah Clerk III Class, 2nd Grade at present 2nd Clerk in my Office, as Head Clerk of the Nellore Division. His present post is abolished under the scale of Establish-ment sanctioned in G.O. No. 3211 W. of 6th December 1882. He is a very intelligent hard working man, and will I believe make a good Head Clerk. My only reason for not promoting him to the higher grade recently sanctioned for this Office, is that he has not yet 11 years service and other applicants have more.

8 The reduction of the 2 Clerks above named became possible owing to there being a vacancy in the Nellore Division Office caused by a transfer of a Clerk IV Class, 3rd Grade to the 5th Circle Office.

9 I have entered into a full explanation

of the arrangements made, in order that the grounds on which permission is sought for the reduced men to draw the maximum pay of the grades in which they have been placed, may be clearly understood.

I have the honor to be,

Sir,

Your most Obt. Servant

J. W. Rundall

Superintending Engineer,

2nd Circle.

Compt'd

From, Per Post 1883

The Superintending Engineer,
IInd Circle.

To

The Chief Engineer,
Public Works Dept.

Dated 15th February 1883

Despt 16th D.
Rect 21 "
No 1123 N.L

No 601 W/23/2/83
Encls:

Gopal Dass & Chenchuramaiah clerks on the Nellore Dr's office Recommends the reduction of Pregnants that authority may be granted for passing to them the maximum Salary of the grades to which they are recommended to be reduced.

Ex. 1636. N. 12.7.6
" 1945. N. 25.11.81.
No 1156. C. 30.5.82
Ex. 2145. N. 19.6.82.
" 3211. N 6.12.82
" 350. N. 1.2.83

Encl Estate

No 601 W. Public Works Department.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Under date the 23 Feby 83.

Read the following

Letter from S.E. Second Circle, No. N 1123. N.L. of 15 Feby 83.

601 W
16

The arrangements proposed by the Supdg. Engr. are approved; the Clerks named will draw the maximum pay of the grades to which they are to be reduced.

22/2

Supdg. Engr. Second Circle
Examiner P.W. Accts
Despd 24/2/83.
40
3

Box 17

1851

Govt of (1852) Madras

PUBLIC WORKS.

23/12

No. 23 Feby 3 Encl to.

Nos. 163-164.

Clerks Kobat Doss and
Chenchurramiah

Appointing of the
reduction of — of
the Below Coll Office
and sanctioning the
maximum pay of
the grades to which
they are reduced
being found to them
entitled in the Receipt Depts