(1) பக்கங்களின் எண்ணிக்கை 42

(2) புதுக்கித் திருப்பிய நாள் _____

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் _____

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

(36)

P.W.D துறை

அரசாணை எண். —
மு. கோப்புத் தாள் எண். 1004

அச்சகம்
பலவகை

நாள் : 18-4-1884. 19 .

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

21 Sheets

ஆவண. கா-1—18,000—15-6-87.

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GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account

READ—the following papers:—

From D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 3rd April 1884, No. 2 W.

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

Paragraph 2.—The attention of Government is invited to the very large imprests under Lieutenant Speed and Sub-Conductor Bragg, implying cash expenditure during the month of Rs. 3,000 by the former and Rs. 4,000 by the latter.

Paragraph 3.—The Executive Engineer's attention is specially necessary to the remarks in this paragraph.

Paragraphs 6 *and* 7.—The Executive Engineer should require this procedure to be remedied in the manner shown.

Paragraphs 8 *and* 9.—These are serious matters and require the interference of the Superintending Engineer. There is no real excuse for the difficulties and confusion reported. For the work done by departmental labor, the quantities should have been recorded in measurement books from time to time, similarly also the quantities done by petty contract, so that to ascertain what was *not* done by the contractors should not have been troublesome. But leaving this alone, surely there should have been proper arrangements for checking what the contractors claimed to have done; they have no concern in the previously executed work, and their first claim for payment should have settled the question where old work stopped and where their work commenced. The haphazard way in which the transactions appear to have been arranged is very unsatisfactory, for apparently it is not known what quantity was done by each system of work, while probably the rates for departmental work, for petty contract, and for contract varied each from the other. It is a matter that affects the Executive branch, and it is impossible for the accountant to do more than report for the Executive Engineer's information what the records of measurement and payment as filed in the divisional office testify. This he should do as soon as possible.

Paragraphs 10 *and* 11.—The Superintending Engineer's notice of this is requisite.

Paragraph 13.—The accountant must attend to these instructions. The register of works should record the same progress of monthly expenditure as is recorded in the monthly schedules of expenditure, and should always be posted up to same date with them. Any rectifications which may subsequently be necessary can be made in ordinary course.

Paragraph 14.—The attention of Government is invited to the large amount, Rs. 18,722 at debit of stock as representing "land, kilns, &c."

Paragraphs 16 *and* 17.—The attention of the accountant to these remarks is necessary, and he will see that they are carried out.

Paragraphs 18 *and* 19.—The Superintending Engineer's attention to these matters should be required.

Paragraph 22.—The office is certainly not in good order, but the remedy lies apparently with Government. It is notorious that the cost of an establishment of an office in the plains is no guide for that of an establishment on the hills; numerically taken, what will do for the plains should do for the hills, but in pay there should be no attempt at uniformity. The surrounding and attendant circumstances are so

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different that it is to the interest of Government to give higher pay rather than have discontent and consequent changes of the staff of clerks and office hands generally.

—

ENCLOSURE.

Notes of Inspection by R. C. F. VOLKERS, Esq., Assistant Examiner of Public Works Accounts, of the office of the Executive Engineer, Nilgiri Division, on the 17th and 18th March 1884.

J. C. Larminie, Esq., is the Executive Engineer, and the accountant, Mr. J. T. Maddox. The office was last inspected on the 3rd September last *vide* G.O., No. 2666 W., dated 22nd September 1883.

2. Sub-divisional disbursements are made from imprests only, which are held on the Executive Engineer's cash book.

The imprest-holders are :—

	Rs.
Lieutenant Speed, R.E., in charge of Sappers and Miners	1,500
Sub-Conductor Bragg, Sub-Engineer	2,000
Abdul Karim Khan Sahib, Supervisor	1,000
C. Chinnathumby Pillay do.	250
Sub-Conductor Hollingsworth do.	600

The reason for having such large imprests at head-quarters is, that heavy payments for daily labor continue to be made. There is every reason, however, to expect that they will be reduced in the commencement of the coming official year.

(I) The raising of Sub-Conductor Bragg's imprest beyond the limit of Rs. 1,000 was sanctioned in G.O., No. 3632 W., dated 19th December 1883. Sanction has also, the Executive Engineer states, been obtained in the case of Lieutenant Speed.

(II) Mr. K. F. Nordmann, Executive Engineer on special work in the Wynaad, is, for account purposes, treated as a sub-divisional officer drawing against the Executive Engineer's credit in the treasury.

3. The cash-book is up to date. It has latterly been written up by the accountant as the head clerk is absent on sick leave. *All* corrections, whatever may be their nature, should be initialled separately by the Executive Engineer. It was noticed in a certain instance of payment into treasury, that the dates in the remittance and cash-books did not agree. The entry in the cash-book being low down among the transactions of the day subsequent to that on which the remittance book showed that the amount had actually been paid into the treasury and acknowledged by the treasury officer. This tends to show that the ruling in Code paragraph 2088 is not acted upon as rigorously as is necessary, and that there is an inclination to permit the posting of the cash-book to fall into arrears, an irregularity which, above all others, should be carefully avoided.

4. The cash abstract book is a few days in arrears; it should be posted up day by day as soon as the cash transactions of the day are over, or early on the succeeding day before the transactions of that day commence.

Special provision is made on the "receipts" side for the entry of refunds of expenditure, and in the columns so provided *alone*, should refunds, both cash and adjusting, be entered, *vide* Code paragraph 2266 (5).

5. Imprest accounts are in good order. Recoupment is generally made once a-week.

6. Work is done by both daily labor and contract. The large works at head-quarters are, to a great extent, executed by departmental agency, and the accounts work which devolves on sub-divisional officers is consequently very heavy. Ten-day reports, though rendered in fair order, are not submitted till long after they are due, and the compilation of the work abstracts and writing up of the register of works is therefore behindhand.

7. Work abstracts are in fair order. The account of materials received and issues should be posted separately for each period of ten days, so as to admit of comparison with the ten-day reports. The present practice is to make an abstract of the receipts and issues during the month, and to post the totals so arrived at into Part IV of the work abstract. The result of this is, that the ten-day reports are not completed as they should be, and the tendency to delay in the final completion of the work abstract, is greater than would be the case if the materials account were posted up during the month, as is done in the case of labor.

Work abstracts are complete up to end of January; those for February have only just been taken up for completion. Under ordinary circumstances, the whole accounts for February with work vouchers, should have been almost ready for despatch to the Examiner on this date.

8. The accounts of the combined Post and Telegraph office at Ootacamund require thorough verification. It appears that in the early stage of the work, daily labor and piece-work alone were employed in its execution. Subsequently a contract was given to Messrs. Groves and Co.,

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and as the work progressed some difficulty arose in ascertaining, by measurement, the quantity of work done by the contractors, and consequently in arriving at the amount really earned by them. To decide the matter, the Executive Engineer's draftsman was deputed in October to make an accurate measurement of the whole work done, and, from the quantities obtained by him, a contract certificate was prepared for the contractors. In this certificate * the *total* quantity of work done was calculated out at contract rates, and from the total amount thus arrived at, deductions apparently representing the value or work done by piece-work and daily labor, were made, and the net result acknowledged as the value of work done by the contractors. Now, if the deduction made for daily labor represents total charges for labor and materials alone, it is probable, if not certain, that the net amount shown as the total value of work done by the contractors is incorrect, for it is very improbable that the rates at which work was done by daily labor will coincide with the contract rates. The Executive Engineer states that great care was taken to obtain accuracy of amount in preparing the certificate, but there is nothing on record in the office to show whether, in the deduction for daily labor, the difference between actual and contract rates is provided for in addition to the charges for labor and materials. The accountant himself knows nothing of the subject, and the arrears of the register of works, so far as this work is concerned, are due, he states, to his not being able, (through press of work) to verify the contract certificate. The draftsman by whom the certificate was prepared was indisposed at the time of inspection and did not attend office. The deductions can only be verified by looking up all previous work abstracts for the work, and eliminating therefrom the quantity and value of work done by daily labor, and piece-work. Instances of confusion are not infrequent in the case of other works also, and the reason given for this is the changes of officers in charge of the works. But there does not seem to be any real reason why changes of officers should result in inaccuracies of measurements, if measurement books are properly kept up so as to show *every* measurement taken (Code paragraphs 2041, 2106 and 2175).

		Rs.	A.	P.
* Value at contract rates of total quantity of work done		38,014	15	5
Deduct—				
For work done by contractors and paid for under piece-work ..	Rs. A. P. 1,836 6 4			
For daily labor ..	7,031 9 6			
		8,867	15	10
Balance—value of work done by contractors under contract agreement ..		29,146	15	7

9. It is the exception, rather than the rule, for measurement lists to be sent to the Executive Engineer's office with contract certificates, as ordered in Code paragraph 2175. This irregularity has not been noticed by the Executive Engineer, as the signature of the officer in charge of the work to the certificate at foot of the contract certificate, was considered sufficient to admit of the quantities entered, being accepted without question. Each contract certificate should be supported by a *detailed* list of measurements, showing how the quantities entered in the certificate have been arrived at, which should be carefully checked in the divisional office so far as arithmetical accuracy goes, and compared with the contract certificate before payment is made.

10. Advances to work-people have been adjusted as far as possible, and the Executive Engineer states that there will be no necessity to make any further advances. The following amounts are considered bad debts, the laborers concerned having absconded :—

	Rs.	A.	P.
Government House, Norwood	82	0	0
Additions to Government offices, Stonehouse	142	10	8
Clerks' quarters	149	0	0
Brick manufacture	29	12	0
Total ...	403	6	8

11. Advances (or overpayments) to contractors on the security of work done but not measured up, should not be made (Code paragraph 2182).

12. The greater part of the materials at site of works was verified about the middle of last year. The Executive Engineer states that the balance at debit of materials at site has been considerably reduced since the date of last inspection, and that the materials are of good value.

13. The register of works requires more attention where, owing to insufficiency of space, part of the accounts of a work is separated from the main record, references should always be made connecting the two parts When expenditure has not been incurred on a work, or on certain sub-heads of a work, the previous up-to-date expenditure should be carried forward. In the case of manufactures, the estimated outturn should be entered as well as the estimate of outlay.

The register is written up to end of January, except in the case of the combined Post and Telegraph office, and Government House, Norwood. For the former of these the register is posted up to November, but, as the entries for that month are doubtful, (*vide* paragraph 8 above) subsequent posting was differed pending an investigation of the accounts of the work. For the latter the register is posted to end of December, the posting for January having been delayed by the late submission of the ten-day reports.

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14. The balance at debit of stock at end of February is Rs. 35,866-13-4 against a reserve limit of Rs. 17,500. Of this balance Rs. 18,930 stands at debit of land and kilns, and for the most part represents the expenditure on brick drying and burning sheds, and the unadjusted balance against Hoffmann's kiln. It will be some years before this balance is finally adjusted by transfers to manufacture. But the Executive Engineer states that there is not likely to be any difficulty in the adjustment.

15. The following is the state of the manufacturing operations at end of January :—

—	Outlay.			Outturn.			Remarks.
	Rs.	A.	P.	Rs.	A.	P.	
Manufacture of bricks at Wellington	5,828	12	6	5,825	4	7	
Manufacture of bricks at Stonehouse	2,185	6	8	2,393	5	7	Credit balance adjusted in February and account closed.
Manufacture of bricks at Lake ...	1,586	7	11	1,630	0	0	Accounts will be closed at end of year and balances transferred to new accounts.
Manufacture of lime at Stonehouse	7,018	13	3	6,814	6	0	

16. The stock accounts generally require more attention. In the storekeepers daily register of receipts and issues, the column for particulars should contain more details than merely the name of the person from whom articles have been received or to whom issued. In the case of receipts, purchases should be distinctly noted as such, and for materials returned into store the name of the work from which returned should invariably be entered. In the case of issues, sales should be represented as such, and for issues of materials to works the names of the works concerned should be given. At the end of the month the receipts and issues should be abstracted and the monthly abstracts of receipts and issues compiled therefrom.

The monthly abstracts of receipts and issues should be so prepared as to admit of the stock abstract book being posted or checked direct therefrom, without any further abstracting.

In the case of transfer of materials from one manufacturing operation to another, and such like refunds, the value should not be shown as a regular receipt from works in form No. 10, and a regular issue to works in form No. 11, but adjusted through the cash accounts as laid down in Code paragraph 2265.

The half-yearly register is not in authorized form. It is opened out so as to show each month, the balance of each article at the commencement, the receipts and issues during the month, the cost and rate. The register should be opened out in proper form. If it is desirable (and worth while) to know the actual rate of any particular article, the stock sub-ledger should be kept up for that article.

17. Form No. 12, monthly return of receipts, issues and balance of tools and plant is not received regularly from sub-divisional officers. They have been addressed on the subject by the Executive Engineer.

The half-yearly return of tools and plant has not been written up for the current half-year.

The balance at credit of Government cattle (*vide* paragraph 13 of last report) was Rs. 734 at end of January. This amount cannot be regarded as a reserve to meet casualties, inasmuch as the cost of new purchases must be debited to tools and plant. The balance should be adjusted by transfer to the works on which the cattle were used, or the rate at which charges are made to works reduced, as a temporary arrangement, till the account is balanced.

18. The register of buildings is incomplete, but steps have been taken to supply the deficiencies.

19. A rate book is in course of preparation.

20. Service books are up to date.

21. Cheque books were examined and found correct. The pass book had been sent to the treasury to be written up and was not therefore examined.

22. Much improvement is necessary before the office can be pronounced in a satisfactory condition. The arrears are due mainly to the late receipt of sub-divisional accounts, and until this is rectified the books and accounts of the divisional office will continue more or less in a backward condition. In paragraph 4 of last report, and also in the previous report, the entertainment of a cashier to make payments for daily labor was advocated, but the Executive Engineer does not favor the suggestion. Money responsibility would, no doubt, be removed thereby in a great measure from sub-divisional officers, but what is much required is increased clerical assistance, so long as daily labor continues to be largely employed in the execution of works. So far as the divisional office is concerned, the staff is stated to be numerically sufficient. But it is

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difficult to retain the services of thoroughly qualified men, who dread the climate and avail themselves of the earliest opportunity to return to the plains. This difficulty can only be overcome by giving them larger pay and so making it worth their while to stay in the hills.

Order—dated 18th April 1884, No. 1004 W., Public Works.

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

2. The various matters brought to notice in the inspection notes should receive the Superintending Engineer's early and special attention.

3. The Superintending Engineer will report on the subject of paragraph 2 of the notes of inspection. In G.O., No. 3632 W., dated 19th December 1883, Mr. Bragg's imprest was raised to Rs. 2,000, as a temporary arrangement, until the close of the official year 1883-84.

4. Adverting to paragraph 14, the amount of stock should be kept within the sanctioned limit, which was fixed in G.O., No. 70 W., dated 10th January 1884, at Rs. 17,500 as a temporary measure.

5. The remarks in the concluding paragraph of the Examiner's letter appear to have been made without reference to the Proceedings of Government marginally noted, in which special rates of pay were allowed to clerks in the Nílgiri divisional office. If those rates are inadequate to secure efficiency, a special representation on the subject should be made by the Superintending Engineer, showing grounds for the grant of a further increased scale of salaries, and supported by a statement giving the number of changes in the office establishment since the formation of the division.

No. 1416 W., dated 6th June 1882.
„ 2206 W., dated 28th August 1882.

6. Meanwhile the Government must look to the Executive Engineer for early and decided improvement in the state of the office.

(True Extract.)

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

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

Exd. A. Aubert.

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GENERAL.
ACCOUNT.

Govt. of [1884] Madras.

PUBLIC WORKS.

Dated April, 18*th*.

Recd. *Encl.*

G.O., 18th April 1884, No. 1004 W.

APRIL.

Inspection

Passing orders on the notes of — of the office of the Nilgiri division, submitted by the Examiner, Public Works Accounts.

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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. C. Larminie, and the Accountant, P. Vencataroyloo, 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 securitied, 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 manufacture 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 securitied 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 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 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 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 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.)

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

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

Exd. E. Fernandez.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1883} Madras.

PUBLIC WORKS.

Dated September, 22nd.

Read. *Encl.*

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

SEPTEMBER.

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Inspection

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

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GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

READ—the following papers :—

From G. H. W. WALKER, Esq., Officiating Under Secretary to the Government of India, Public Works Department (General), to the Secretary to the Government of Madras, Public Works Department, dated Simla, 2nd August 1883, No. 1061 G.

The Accountant-General, Public Works Department, having brought to notice of the Government of India that the Government of Madras has sanctioned an allowance of Rs. 100 per mensem to the officer in charge of the company of Sappers and Miners employed on public works at Ootacamund, I am directed to inquire under what orders the allowance has been sanctioned. The orders governing such allowances will be found in paragraph 485 of the Military Pay Code for India, Vol. I., and it does not appear to make any further rules on the subject. I am also to inquire what other allowances, if any, that officer draws in addition to the allowance alluded to. He is apparently entitled to the allowance provided in paragraph 488 of the same code.

From the same Officer, dated Simla, 27th September 1883, No. 1292 G.

In reply to your letter, No. 2399 W., dated 27th August 1883, on the subject of the allowances passed to the officer in charge of the company of Sappers and Miners employed on public works at Ootacamund, I am directed to state that the general duties of the Public Works Department on which Lieutenant Speed is employed should have been specified.

2. I am also to point out that the staff allowance is not admissible under article 485 of the Military Pay Code, unless Lieutenant Speed superintends other workmen and keeps the accounts of payments made to them, and under Article 490 the Sapper allowance of Rs. 60 per mensem is not admissible in addition to staff allowance under Article 485.

From Colonel J. BEATTY, R.E., Superintending Engineer, Fourth Circle, to the Chief Engineer, Public Works Department, dated 19th October 1883, No. 190 C.

In reply to your memorandum, No. 439 E., of 11th instant, I have the honor to state that it is intended Lieutenant Speed, R.E., should be treated in all respects as any Assistant Engineer in the department.

2. Hitherto it has not been found convenient to entrust him with accounts, and payments other than those to his own men; but he has been employed on the general supervision of works in the neighbourhood of Ootacamund, and on levelling operations in connection with the schemes for the Ootacamund water-supply, and that for the Lawrence Asylum, Lovedale.

3

ORDER—dated 30th October 1883, No. 3063 W., Public Works.

The above correspondence will be communicated to the Examiner, Public Works Accounts, for information and guidance, with reference to G.O., No. 1617 W., dated 9th June 1883. Lieutenant Speed's allowances should be regulated in accordance with the orders of the Government of India.

(True Extract.)

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

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

Exd. E. Fernandez.
Spare Copies

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3A
4

GENERAL.
ESTABLISHMENT.

Govt. of {1883} Madras.

PUBLIC WORKS.

Dated October, 30th.

Recd. *Encl.*

G.O., 30th Oct. 1883, No. 3063 W.

OCTOBER.

Lieutenant Speed, R.E.

Passing orders regarding the allowances of —, in charge of the Sappers and Miners employed on public works at Ootacamund.

1004/8

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

READ—the following letter from Colonel J. BEATTY, R.E., Superintending Engineer, Fourth Circle, to the Chief Engineer, Public Works Department, dated Coimbatore, 7th November 1883, No. 491 :—

Mr. K. F. Nordmann, Executive Engineer on special duty at Vayitri, Wynaad, informs me that he is doubtful whether to correspond direct with you or through this office, and that there is nothing in the orders already passed settling this. I have therefore the honor to request you will be good enough to issue the necessary instructions to Mr. Nordmann.

ORDER—dated 10th November 1883, No. 3176 W., Public Works.

Mr. Nordmann will correspond through the Superintending Engineer of the circle under whose orders he will carry on his duties. As it is not desirable that a separate division should be formed, the accounts of the work will be incorporated with those of the Nilgiri division, from which funds will be drawn.

(True Extract.)

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

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

Exd. A.F. Goodall.
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GENERAL.
ESTABLISHMENT.

Govt. of {1883} Madras.

PUBLIC WORKS.

Dated November, 10th.

Read. *Encl.*

G.O., 10th Nov. 1883, No. 3176 W.

NOVEMBER.

Mr. Executive Engineer Nordmann

Directing that — correspond through the Superintending Engineer, Fourth Circle, while employed on special duty, and that his accounts be incorporated with those of the Nilgiri division.

1004/9

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from Colonel J. BEATTY, R.E., Superintending Engineer, IV Circle, to the Chief Engineer, Public Works Department, dated Coimbatore, 7th January 1884, No. 8 W.:—

I have the honor to recommend that the sanction of Rs. 6,580 for manufacturing bricks at Stonehouse, Ootacamund, given in G.O., No. 2478 W., of 4th September 1883, as Provincial No. 108 W. of 1883-84, may be cancelled, as the proposal to manufacture bricks departmentally at that place has been abandoned.

2. The manufacture has now been given out on contract, and the bricks, as manufactured, will be purchased by the department from the contractor and brought on stock until issued to work. It is, therefore, necessary to increase the reserve by about Rs. 2,500.

3. I have, therefore, the honor to request you will be good enough to obtain sanction to an increase of the reserve stock sanctioned in G.O., No. 2163 W., of 7th August 1883, from Rs. 15,000 to Rs. 17,500, as a temporary arrangement. As soon as the bakery or church at Wellington is sanctioned, the stock may be considerably reduced by writing off materials in hand to those works.

ORDER—dated 10th January 1884, No. 70 W., Public Works.

Provincial sanction No. 108 W. of 1883-84 is accordingly cancelled.

2. The proposal to increase the limit of reserve stock in the Nilgiri division to Rs. 17,500, as a temporary measure, is approved.

3. The Superintending Engineer will report on the terms of the contract which he has entered into for making bricks on Stonehouse Hill, and will take early steps to close the brickfield there, and to obliterate, so far as possible, the defacement of the hill-side.

(True Extract.)

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

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

Exd. A. Aubert.
Spare Copies

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GENERAL.
ACCOUNT.

Govt. of {1884} Madras.

PUBLIC WORKS.

Dated January, 10th.

Recd.

Encl.

G.O., 10th Jan. 1884, No. 70 W.

JANUARY.

Reserve Stock, Nilgiri Division

The limit of —, increased to Rs. 17,500, as a temporary measure, and the brickfield on Stonehouse Hill directed to be closed.

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10

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

READ—the following papers:—

From Colonel J. BEATTY, R.E., Superintending Engineer, IV Circle, to the Chief Engineer, Public Works Department, dated Coimbatore, 20th November 1883, No. 523 W.

I have the honor to bring to your notice that, under G.O., No. 3063 W., of 30th ultimo, the Examiner of Public Works Accounts has disallowed the staff allowance of Rs. 100 drawn by Lieutenant Speed, R.E., on the ground that, though taking orders from the Executive Engineer, Nilgiris, and employed in the supervision of works other than those of his own men, he does not keep accounts or make payments.

2. The Military Pay Examiner has also called for a refund of the Sapper allowance since 9th June 1883.

3. As it is not convenient to place Lieutenant Speed in charge of accounts and payments, I trust that, if the Sapper allowance must be stopped, Lieutenant Speed may be allowed to draw Rs. 112 per month from 9th June, as seems to be authorised by paragraph 485 of the Military Pay Code; and the Examiner instructed to pass it to him without insisting on his keeping accounts and making payments, which will only absorb time that can be more usefully employed.

From G. H. W. WALKER, Esq., Officiating Under Secretary to the Government of India, Public Works Department (General), to the Secretary to the Government of Madras, Public Works Department, dated Fort William, 19th January 1884, No. 93 G.

Under the circumstances explained in letter, No. 3,571, dated 13th December 1883, I am directed to communicate the sanction of the Government of India to the grant to Lieutenant Speed, R.E., of the staff allowance admissible under article 485 of the Military Pay Code during the period he may be employed in the supervision of works in the neighbourhood of Ootacamund under the Public Works Department.

ORDER—dated 28th January 1884, No. 243 W., Public Works.

The Examiner, Public Works Accounts, will be guided by the later ruling of the Government of India, recorded above, in supersession of that communicated with G.O., No. 3063 W., dated 30th October 1883.

(True Extract.)

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

To the Superintending Engineer, IV Circle.
„ Examiner, Public Works Accounts.
„ Military Department.

Exd. E. Fernandez.
Spare Copies

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GENERAL.
ESTABLISHMENT.

Govt. of {1884} Madras.

PUBLIC WORKS.

Dated January, 28th.

Read.

Encl.

G.O., 28th Jan. 1884, No. 243 W.

JANUARY.

Lieut. Speed, R.E.

Allowance admissible to — while employed in the supervision of works in Ootacamund.

18 April 1884 Nos 1003 W Pub Encl

Read the following letters:-

No. 2 W.

From

THE EXAMINER,
PUBLIC WORKS ACCOUNTS,
MADRAS, 1884

To

The Secretary to Government,

Public Works Department.

Madras, 3rd April 1884.

Sir,

I have the honor to submit for information and orders of Government notes by Mr Volkers Asstt. Examiner of his inspection of the office of the Nilgiri Division.

Para 2. The attention of Government is invited to the very large Impresta under Lieut. Speed and Sub-Conductor Bragg, implying cash expenditure during the month of Rs. 3,000/ by the former and Rs. 4,000/ by the latter.

Para 3. The Executive Engineer's attention is specially necessary to the remarks in this para.

Paras 6 and 7. The Executive Engineer should require this procedure to be remedied in the manner shewn.

Paras 8 and 9. These are serious matters and require the interference of the Superintending Engineer. There is no real excuse for the difficulties and confusion reported. For the work done by Departmental Labor, the quantities should have been recorded in measurement books from time to time, similarly also the quantities done by Petty Contract, so that to ascertain what was not done by the Contractors should not have been troublesome. But leaving this alone, surely there should have been proper arrangements for checking what the

Contractors claimed to have done- they have no concern in the previously executed work, and their first claim for payment should have settled the question where old work stopped and where their work commenced. The haphazard way in which the transactions appear to have been arranged is very unsatisfactory, for apparently it is not known what quantity was done by each system of work, while probably the rates for Departmental Work , for Petty Contract, and for Contract varied each from the other. It is a matter that affects the Executive Branch, and it is impossible for the Accountant to do more than report for the Executive Engineer's information what the records of measurement and payment as filed in the Divisional Office testify. This he should do as soon as possible.

Paras 10 & 11. The Supg. Engineer's notice of this is requisite.

Para 13. The Accountant must attend to these instructions. The Register of Works should record the same progress of monthly expenditure as is recorded in the Monthly Schedules of Expenditure, and should always be posted up to same date with them. Any rectifications which may subsequently be necessary can be made in ordinary course.

Para 14. The attention of Government is invited to the large amount Rs. 18,722/ at debit of Stock as representing "Land, Kilns, etc.".

Paras 16 and 17. The attention of the Accountant to these remarks is necessary, and he will see that they are carried out.

Paras 18 and 19. The Superintending Engineer's attention to these matters should be required.

Para 22. The Office is certainly not in good order, but the remedy lies apparently with Government. It is notorious that the cost of an Establishment of an Office in the plains is no guide for that of an Establishment on the Hills; numerically taken, what will do for the Plains should do for the Hills, but in paythere should be no attempt at uniformity. The surrounding and attendant circumstances are so different that it is to the interest of Government to give higher pay rather than have discontent and consequent changes of the staff of clerks and Office hands generally.

I have the honor to be,

Sir,

Your Most Obedient Servant.

D. P. Condon

Examiner P. W. Accounts.

G.O. 2666 W 22nd Sept/83
" 3632 W 19th Dec 1883
" 1617 W 9th June/83
B " 2398 W 27th Augt 1883
" 2399 W
" 3063 W 30th Oct/1883
" 243 W 28th Jany 1884
" 3176 W 10th Nov 1883
" 70 W 10 Jany 1884
" 1417 W 6th June 1882
" 2206 W 28th Augt 1882
B " 3870-1 W/83 13th Dec 1883

No. 3003

(1)

SECRETARIAT TO GOVERNMENT
3 APL 84
PUBLIC WORKS DEPARTMENT

From,

The Examiner P.W. Accounts,

Madras.

To,

The Secretary to Government,

P.W. Department.

No. 1004 W of 18th April 84

No. 2.W.

Dated 3rd April 1884.

Recd. 5 ———

Enclo. I.

Notes of inspection of the Office of the Nilgiri Division by Mr Volkers Asstt. Examiner. Forwards with remarks------

P.P. 13/4
G. 9/4/84. 1674.

Enclosure F/43

1004/13

NOTES OF INSPECTION BY R.C.F.VOLKERS ESQ., ASSISTANT EXAMINER PUBLIC WORKS ACCOUNTS, OF THE OFFICE OF THE EXECUTIVE ENGINEER NILGIRI DIVISION, ON THE 17TH AND 18TH MARCH 1884.

1. J.C.LARMINIE ESQ. IS THE EXECUTIVE ENGINEER, AND THE ACCOUNTANT MR.J.T.MADDOX. THE OFFICE WAS LAST INSPECTED ON THE 3RD.SEPTEMBER LAST-VIDE G.O.NO.2666 W. DATED 22ND.SEPTEMBER 1883.

2. SUB-DIVISIONAL DISBURSEMENTS ARE MADE FROM IMPRESTS ONLY, WHICH ARE HELD ON THE EXECUTIVE ENGINEER'S CASH BOOK.

THE IMPREST HOLDERS ARE:-

LIEUT. SPEED R.E, IN CHARGE OF SAPPERS AND MINERS.....RS.1,500-0-0.
SUB CONDUCTOR BRAGG, SUB-ENGINEER...RS.2,000-0-0.
ABDUL KARIM KHAN SAHIB, SUPERVISOR..RS.1,000-0-0.
C.CHINNATHUMBY PILLAY, —.DO— RS. 250-0-0.
SUB CONDUCTOR HOLLINGSWORTH, —DO— RS. 600-0-0.

THE REASON FOR HAVING SUCH LARGE IMPRESTS AT HEAD QUARTERS IS, THAT HEAVY PAYMENTS FOR DAILY LABOR CONTINUE TO BE MADE. THERE IS EVERY REASON, HOWEVER TO EXPECT THAT THEY WILL BE REDUCED IN THE COMMENCEMENT OF THE COMING OFFICIAL YEAR.

I. THE RAISING OF SUB-CONDUCTOR BRAGG'S IMPREST BEYOND THE LIMIT OF RS.1,000/ WAS SANCTIONED IN G.O. NO.3632 W. DATED 19TH.DECEMBER 1883. SANCTION HAS ALSO, THE EXECUTIVE ENGINEER STATES, BEEN OBTAINED IN THE CASE OF LIEUT.SPEED.

II. MR.K.F.NORDMANN, EXECUTIVE ENGINEER ON SPECIAL WORK IN THE WYNAAD, IS, FOR ACCOUNT PURPOSES, TREATED AS A SUB-DIVISIONAL OFFICER DRAWING AGAINST THE EXECUTIVE ENGINEER'S CREDIT IN THE TREASURY.

3.

3. THE CASH BOOK IS UP TO DATE. IT HAS LATTERLY BEEN WRITTEN UP BY THE ACCOUNTANT AS THE HEAD CLERK IS ABSENT ON SICK LEAVE. ALL CORRECTIONS, WHATEVER MAY BE THEIR NATURE, SHOULD BE INITIALLED SEPARATELY BY THE EXECUTIVE ENGINEER. IT WAS NOTICED IN A CERTAIN INSTANCE OF PAYMENT INTO TREASURY, THAT THE DATES IN THE REMITTANCE AND CASH BOOKS DID NOT AGREE. THE ENTRY IN THE CASH BOOK BEING LOW DOWN AMONG THE TRANSACTIONS OF THE DAY SUBSEQUENT TO THAT ON WHICH THE REMITTANCE BOOK SHEWED THAT THE AMOUNT HAD ACTUALLY BEEN PAID INTO THE TREASURY AND ACKNOWLEDGED BY THE TREASURY OFFICER. THIS TENDS TO SHEW THAT THE RULING IN CODE PARA 2086 IS NOT ACTED UPON AS RIGOROUSLY AS IS NECESSARY, AND THAT THERE IS AN INCLINATION TO PERMIT THE POSTING OF THE CASH BOOK TO FALL INTO ARREARS, AN IRREGULARITY WHICH, ABOVE ALL OTHERS, SHOULD BE CAREFULLY AVOIDED.

4. THE CASH ABSTRACT BOOK IS A FEW DAYS IN ARREARS, IT SHOULD BE POSTED UP DAY BY DAY, AS SOON AS THE CASH TRANSACTIONS OF THE DAY ARE OVER, OR EARLY ON THE SUCCEEDING DAY, BEFORE THE TRANSACTIONS OF THAT DAY COMMENCE.

SPECIAL PROVISION IS MADE ON THE 'RECEIPTS' SIDE FOR THE ENTRY OF REFUNDS OF EXPENDITURE, AND IN THE COLUMNS SO PROVIDED ALONE, SHOULD REFUNDS, BOTH CASH AND ADJUSTING, BE ENTERED- VIDE CODE PARA 2266 (5).

5. IMPREST ACCOUNTS ARE IN GOOD ORDER. RECOUPMENT IS GENERALLY MADE ONCE A WEEK.

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1004/14

6. WORK IS DONE BY BOTH DAILY LABOR AND CONTRACT. THE LARGE WORKS AT HEAD QUARTERS ARE TO A GREAT EXTENT EXECUTED BY DEPARTMENTAL AGENCY, AND THE ACCOUNTS WORK WHICH DEVOLVES ON SUB-DIVISIONAL OFFICERS IS CONSEQUENTLY VERY HEAVY. TEN-DAY REPORTS, THOUGH RENDERED IN FAIR ORDER, ARE NOT SUBMITTED TILL LONG AFTER THEY ARE DUE, AND THE COMPILATION OF THE WORK ABSTRACTS AND WRITING UP OF THE REGISTER OF WORKS IS THEREFORE BEHINDHAND.

7. WORK ABSTRACTS ARE IN FAIR ORDER. THE ACCOUNT OF MATERIALS RECEIVED AND ISSUES SHOULD BE POSTED SEPARATELY FOR EACH PERIOD OF TEN DAYS, SO AS TO ADMIT OF COMPARISON WITH THE TEN-DAY REPORTS. THE PRESENT PRACTICE IS TO MAKE AN ABSTRACT OF THE RECEIPTS AND ISSUES DURING THE MONTH, AND TO POST THE TOTALS SO ARRIVED AT INTO PART IV OF THE WORK ABSTRACT. THE RESULT OF THIS IS, THAT THE TEN-DAY REPORTS ARE NOT COMPLETED AS THEY SHOULD BE, AND THE TENDENCY TO DELAY IN THE FINAL COMPLETION OF THE WORK ABSTRACT, IS GREATER THAN WOULD BE THE CASE IF THE MATERIALS ACCOUNT WERE POSTED UP DURING THE MONTH, AS IS DONE IN THE CASE OF LABOR.

WORK ABSTRACTS ARE COMPLETE UP TO END OF JANUARY, THOSE FOR FEBRUARY HAVE ONLY JUST BEEN TAKEN UP FOR COMPLETION. UNDER ORDINARY CIRCUMSTANCES, THE WHOLE ACCOUNTS FOR FEBRUARY WITH WORK VOUCHERS, SHOULD HAVE BEEN ALMOST READY FOR DESPATCH TO THE EXAMINER ON THIS DATE.

8. THE ACCOUNTS OF THE COMBINED POST AND TELEGRAPH OFFICE AT OOTACAMUND REQUIRE THOROUGH VERIFICATION.

IT APPEARS THAT IN THE EARLY STAGE OF THE WORK, DAILY LABOR AND PIECE WORK ALONE WERE EMPLOYED IN ITS EXECUTION. SUBSEQUENTLY A CONTRACT WAS GIVEN TO MESSRS. GROVES AND CO., AND AS THE WORK PROGRESSED SOME DIFFICULTY AROSE IN ASCERTAINING BY MEASUREMENT THE QUANTITY OF WORK DONE BY THE CONTRACTORS, AND CONSEQUENTLY IN ARRIVING AT THE AMOUNT REALLY EARNED BY THEM. TO DECIDE THE MATTER, THE EXECUTIVE ENGINEER'S DRAFTSMAN WAS DEPUTED IN OCTOBER TO MAKE AN ACCURATE MEASUREMENT OF THE WHOLE WORK DONE, AND, FROM THE QUANTITIES OBTAINED BY HIM, A CONTRACT CERTIFICATE WAS PREPARED FOR THE CONTRACTORS IN THIS CERTIFICATE THE

VALUE AT CONTRACT RATES OF TOTAL QUANTITY OF WORK DONE.....	RS.38,014-15-5.
DEDUCT	
FOR WORK DONE BY CONTRACTORS AND PAID FOR UNDER PIECE WORK.	RS.1836-6-4.
FOR DAILY LABOR.....	RS.7031-9-6.
BALANCE- VALUE OF WORK DONE BY CONTRACTORS UNDER CONTRACT AGREEMENT.....	RS. 8,867-15-10.
	RS.29,146-15-7.

TOTAL QUANTITY OF WORK DONE WAS CALCULATED OUT AT CONTRACT RATES, AND FROM THE TOTAL AMOUNT THUS ARRIVED AT, DEDUCTIONS APPARENTLY REPRESENTING THE VALUE OF WORK DONE BY PIECE WORK AND DAILY LABOR, WERE MADE, AND THE NET RESULT ACKNOWLEDGED AS THE VALUE OF WORK DONE BY THE CONTRACTORS. NOW, IF THE DEDUCTION MADE FOR DAILY LABOR REPRESENTS TOTAL CHARGES FOR LABOR AND MATERIALS ALONE, IT IS PROBABLE IF NOT CERTAIN, THAT THE NET AMOUNT SHEWN AS THE TOTAL VALUE OF WORK DONE BY THE CONTRACTORS IS INCORRECT, FOR IT IS VERY IMPROBABLE THAT THE RATES AT WHICH WORK WAS DONE BY DAILY LABOR WILL COINCIDE WITH THE CONTRACT RATES. THE EXECUTIVE ENGINEER

8/E 5-

Look

ENGINEER STATES THAT GREAT CARE WAS TAKEN TO OBTAIN ACCURACY OF AMOUNT IN PREPARING THE CERTIFICATE, BUT THERE IS NOTHING ON RECORD IN THE OFFICE TO SHEW WHETHER, IN THE DEDUCTION FOR DAILY LABOR, THE DIFFERENCE BETWEEN ACTUAL AND CONTRACT RATES IS PROVIDED FOR IN ADDITION TO THE CHARGES FOR LABOR AND MATERIALS. THE ACCOUNTANT HIMSELF KNOWS NOTHING OF THE SUBJECT, AND THE ARREARS OF THE REGISTER OF WORKS, SO FAR AS THIS WORK IS CONCERNED, ARE DUE, HE STATES, TO HIS NOT BEING ABLE (THROUGH PRESS OF WORK) TO VERIFY THE CONTRACT CERTIFICATE. THE DRAFTSMAN BY WHOM THE CERTIFICATE WAS PREPARED WAS INDISPOSED AT THE TIME OF INSPECTION AND DID NOT ATTEND OFFICE. THE DEDUCTIONS CAN ONLY BE VERIFIED BY LOOKING UP ALL PREVIOUS WORK ABSTRACTS FOR THE WORK, AND ELIMINATING THEREFROM THE QUANTITY AND VALUE OF WORK DONE BY DAILY LABOR, AND PIECE WORK. INSTANCES OF CONFUSION ARE NOT INFREQUENT IN THE CASE OF OTHER WORKS ALSO, AND THE REASON GIVEN FOR THIS IS, THE CHANGES OF OFFICERS IN CHARGE OF THE WORKS. BUT THERE DOES NOT SEEM TO BE ANY REAL REASON WHY CHANGES OF OFFICERS SHOULD RESULT IN INACCURACIES OF MEASUREMENTS, IF MEASUREMENT BOOKS ARE PROPERLY KEPT UP SO AS TO SHEW EVERY MEASUREMENT TAKEN (CODE PARAS 2041, 2106 & 2175).

9. IT IS THE EXCEPTION, RATHER THAN THE RULE, FOR MEASUREMENT LISTS TO BE SENT TO THE EXECUTIVE ENGINEER'S OFFICE WITH CONTRACT CERTIFICATES, AS ORDERED IN CODE PARA 2175. THIS IRREGULARITY HAS NOT BEEN NOTICED BY THE EXECUTIVE ENGINEER, AS THE SIGNATURE OF THE OFFICER IN CHARGE OF THE WORK TO THE CERTIFICATE AT FOOT OF THE CONTRACT

12

CONTRACT CERTIFICATE, WAS CONSIDERED SUFFICIENT TO ADMIT OF THE QUANTITIES ENTERED, BEING ACCEPTED WITHOUT QUESTION. EACH CONTRACT CERTIFICATE SHOULD BE SUPPORTED BY A DETAILED LIST OF MEASUREMENTS, SHEWING HOW THE QUANTITIES ENTERED IN THE CERTIFICATE HAVE BEEN ARRIVED AT, WHICH SHOULD BE CAREFULLY CHECKED IN THE DIVISIONAL OFFICE SO FAR AS ARITHMETICAL ACCURACY GOES, AND COMPARED WITH THE CONTRACT CERTIFICATE BEFORE PAYMENT IS MADE.

10. ADVANCES TO WORK-PEOPLE HAVE BEEN ADJUSTED AS FAR AS POSSIBLE, AND THE EXECUTIVE ENGINEER STATES THAT THERE WILL BE NO NECESSITY TO MAKE ANY FURTHER ADVANCES. THE FOLLOWING AMOUNTS ARE CONSIDERED BAD DEBTS, THE LABORERS CONCERNED HAVING ABSCONDED:-

GOVERNMENT HOUSE NORWOOD.....	RS. 82- 0- 0.
ADDITIONS TO GOVT. OFFICES STONE-HOUSE...	RS. 142-10- 8.
CLERKS' QUARTERS.....	RS. 149- 0- 9.
BRICK MANUFACTURE.....	RS. 29-12- 0.
TOTAL	RS. 403- 6- 8.

11. ADVANCES (OR OVERPAYMENTS) TO CONTRACTORS ON THE SECURITY OF WORK DONE BUT NOT MEASURED UP, SHOULD NOT BE MADE (CODE PARA 2182).

12. THE GREATER PART OF THE MATERIALS AT SITE OF WORKS WAS VERIFIED ABOUT THE MIDDLE OF LAST YEAR. THE EXECUTIVE ENGINEER STATES THAT THE BALANCE AT DEBIT OF MATERIALS AT SITE HAS BEEN CONSIDERABLY REDUCED SINCE THE DATE OF LAST INSPECTION, AND THAT THE MATERIALS ARE OF GOOD VALUE.

13. THE REGISTER OF WORKS REQUIRES MORE ATTENTION-

WHERE

WHERE, OWING TO INSUFFICIENCY OF SPACE, PART OF THE ACCOUNTS OF A WORK IS SEPARATED FROM THE MAIN RECORD, REFERENCES SHOULD ALWAYS BE MADE CONNECTING THE TWO PARTS. WHEN EXPENDITURE HAS NOT BEEN INCURRED ON A WORK, OR ON CERTAIN SUB HEADS OF A WORK, THE PREVIOUS UP-TO-DATE EXPENDITURE SHOULD BE CARRIED FORWARD. IN THE CASE OF MANUFACTURES, THE ESTIMATED OUTTURN SHOULD BE ENTERED AS WELL AS THE ESTIMATE OF OUTLAY.

Lost 16

THE REGISTER IS WRITTEN UP TO END OF JANUARY, EXCEPT IN THE CASE OF THE COMBINED POST AND TELEGRAPH OFFICE, AND GOVERNMENT HOUSE NORWOOD. FOR THE FORMER OF THESE THE REGISTER IS POSTED UP TO NOVEMBER, BUT, AS THE ENTRIES FOR THAT MONTH ARE DOUBTFUL (VIDE PARA 8 ABOVE), SUBSEQUENT POSTING WAS DEFFERED PENDING AN INVESTIGATION OF THE ACCOUNTS OF THE WORK. FOR THE LATTER THE REGISTER IS POSTED TO END OF DECEMBER, THE POSTING FOR JANUARY HAVING BEEN DELAYED BY THE LATE SUBMISSION OF THE TEN-DAY REPORTS.

14. THE BALANCE AT DEBIT OF STOCK AT END OF FEBRUARY IS RS. 35,866-13-4 AGAINST A RESERVE LIMIT OF RS. 17,500. OF THIS BALANCE RS. 18,980 STANDS AT DEBIT OF LAND AND KILNS, AND FOR THE MOST PART REPRESENTS THE EXPENDITURE ON BRICK DRYING AND BURNING SHEDS, AND THE UNADJUSTED BALANCE AGAINST HOFFMANNS KILN. IT WILL BE SOME YEARS BEFORE THIS BALANCE IS FINALLY ADJUSTED BY TRANSFERS TO MANUFACTURE. BUT THE EXECUTIVE ENGINEER STATES THAT THERE IS NOT LIKELY TO BE ANY DIFFICULTY IN THE ADJUSTMENT.

15.

15. THE FOLLOWING IS THE STATE OF MANUFACTURING OPERATIONS AT END OF JANUARY:-

	OUTLAY.	OUTTURN.	REMARKS
MANUFACTURE OF BRICKS AT WELLINGTON.....	5,828-12-6.	5,825-4-7.	"
DO. DO. AT STONE-HOUSE.....	2,186- 6-8.	2,398-5-7.	CREDIT BALANCE ADJUSTED IN FEBRUARY & ACCOUNT CLOSED.
DO. DO. AT LAKE.....	1,586- 7-11.	1,630-0-0.	ACCOUNTS WILL BE CLOSED AT END OF YEAR AND BALANCES TRANSFERRED TO NEW ACCOUNTS.
MANUFACTURE OF LIME AT STONE-HOUSE..	7,018-15-3.	6,814-6-0.	

16. THE STOCK ACCOUNTS GENERALLY REQUIRE MORE ATTENTION. IN THE STOREKEEPER'S DAILY REGISTER OF RECEIPTS AND ISSUES, THE COLUMN FOR PARTICULARS SHOULD CONTAIN MORE DETAILS THAN MERELY THE NAME OF THE PERSON FROM WHOM ARTICLES HAVE BEEN RECEIVED OR TO WHOM ISSUED. IN THE CASE OF RECEIPTS, PURCHASES SHOULD BE DISTINCTLY NOTED AS SUCH, AND FOR MATERIALS RETURNED INTO STORE THE NAME OF THE WORK FROM WHICH RETURNED SHOULD INVARIABLY BE ENTERED. IN THE CASE OF ISSUES, SALES SHOULD BE REPRESENTED AS SUCH, AND FOR ISSUES OF MATERIALS TO WORKS THE NAMES OF THE WORKS CONCERNED SHOULD BE GIVEN. AT THE END OF THE MONTH THE RECEIPTS AND ISSUES SHOULD BE ABSTRACTED AND THE MONTHLY ABSTRACTS OF RECEIPTS AND ISSUES COMPILED THEREFROM.

THE MONTHLY ABSTRACTS OF RECEIPTS AND ISSUES SHOULD BE SO PREPARED AS TO ADMIT OF THE STOCK ABSTRACT BOOK BEING POSTED OR CHECKED DIRECT THEREFROM, WITHOUT ANY FURTHER ABSTRACTING.

IN THE CASE OF TRANSFER OF MATERIALS FROM ONE MANUFACTURING OPERATION TO ANOTHER, AND SUCH LIKE REFUNDS, THE VALUE SHOULD NOT BE SHEWN AS A REGULAR RECEIPT FROM WORKS IN FORM NO. IO, AND A REGULAR ISSUE TO WORKS IN FORM NO. II, BUT ADJUSTED THROUGH THE CASH ACCOUNTS AS LAID DOWN IN CODE PARA 2265.

THE HALF YEARLY REGISTER IS NOT IN AUTHORISED FORM. IT IS OPENED OUT SO AS TO SHEW EACH MONTH, THE BALANCE OF EACH ARTICLE AT THE COMMENCEMENT, THE RECEIPTS AND ISSUES DURING THE MONTH, THE COST AND RATE. THE REGISTER SHOULD BE OPENED OUT IN PROPER FORM. IF IT IS DESIRABLE (AND WORTH WHILE) TO KNOW THE ACTUAL RATE OF ANY PARTICULAR ARTICLE, THE STOCK SUB-LEDGER SHOULD BE KEPT UP FOR THAT ARTICLE.

17. FORM NO. I2. MONTHLY RETURN OF RECEIPTS ISSUES AND BALANCE OF TOOLS AND PLANT IS NOT RECEIVED REGULARLY FROM SUB DIVISIONAL OFFICERS. THEY HAVE BEEN ADDRESSED ON THE SUBJECT BY THE EXECUTIVE ENGINEER.

THE HALF YEARLY RETURN OF TOOLS AND PLANT HAS NOT BEEN WRITTEN UP FOR THE CURRENT HALF YEAR.

THE BALANCE AT CREDIT OF GOVERNMENT CATTLE (VIDE PARA I3 OF LAST REPORT) WAS RS. 734 AT END OF JANUARY. THIS AMOUNT CANNOT BE REGARDED AS A RESERVE TO MEET CASUALTIES-INASMUCH AS THE COST OF NEW PURCHASES MUST BE DEBITED TO TOOLS AND PLANT. THE BALANCE SHOULD BE ADJUSTED BY TRANSFER TO THE WORKS ON WHICH THE CATTLE WERE USED OR THE

THE RATE AT WHICH CHARGES ARE MADE TO WORKS REDUCED, AS A TEMPORARY ARRANGEMENT, TILL THE ACCOUNT IS BALANCED.

18. THE REGISTER OF BUILDINGS IS INCOMPLETE, BUT STEPS HAVE BEEN TAKEN TO SUPPLY THE DEFICENCIES.

19. A RATE BOOK IS IN COURSE OF PREPARATION.

20. SERVICE BOOKS ARE UP TO DATE.

21. CHEQUE BOOKS WERE EXAMINED AND FOUND CORRECT. THE PASS BOOK HAD BEEN SENT TO THE TREASURY TO BE WRITTEN UP AND WAS NOT THEREFORE EXAMINED.

22. MUCH IMPROVEMENT IS NECESSARY BEFORE THE OFFICE CAN BE PRONOUNCED IN A SATISFACTORY CONDITION. THE ARREARS ARE DUE MAINLY TO THE LATE RECEIPT OF SUB DIVISIONAL ACCOUNTS, AND UNTIL THIS IS RECTIFIED THE BOOKS AND ACCOUNTS OF THE DIVISIONAL OFFICE WILL CONTINUE MORE OR LESS IN A BACKWARD CONDITION. IN PARA 4 OF LAST REPORT, AND ALSO IN THE PREVIOUS REPORT, THE ENTERTAINMENT OF A CASHIER TO MAKE PAYMENTS FOR DAILY LABOR WAS ADVOCATED, BUT THE EXECUTIVE ENGINEER DOES NOT FAVOR THE SUGGESTION. MONEY RESPONSIBILITY WOULD NO DOUBT BE REMOVED THEREBY, IN A GREAT MEASURE FROM SUB DIVISIONAL OFFICERS, BUT WHAT IS MUCH REQUIRED IS INCREASED CLERICAL ASSISTANCE, SO LONG AS DAILY LABOR CONTINUES TO BE LARGELY EMPLOYED IN THE EXECUTION OF WORKS. SO FAR AS THE DIVISIONAL OFFICE IS CONCERNED, THE STAFF IS STATED TO BE NUMERICALLY SUFFICIENT,- BUT IT IS DIFFICULT TO RETAIN THE SERVICES OF THOROUGHLY QUALIFIED MEN, WHO DREAD THE CLIMATE AND AVAIL THEMSELVES OF

2.

8/18
10th/18

OF THE EARLIEST OPPORTUNITY TO RETURN TO THE PLAINS. THIS DIFFICULTY CAN ONLY BE OVERCOME BY GIVING THEM LARGER PAY AND SO MAKING IT WORTH THEIR WHILE TO STAY IN THE HILLS.

R. C. L. Vollum

Madras,
27TH. MARCH 1884.

ASSTT. EXAMINER P. W. ACCOUNTS.

16

Genl Accts

PUBLIC WORKS DEPARTMENT.

No. 1004 W

1004

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 18th April

READ the following

Letter from the Accts. P. W. Accts H.E. No. 2. W. a/3d April 1882

9

Communicated to the Superintending Engineer IV Circle, for the information and guidance of the Executive Engineer Nilgiri Division.

2. The various matters brought to notice in the inspection notes should receive the Supg. Engineer's early and special attention.

3. The Supg. Engineer will

will report on the subject
of para 2 of the Notes of Inspection
~~letter~~ In G.O. No. 3632 W
dated 19th December 1883,
Mr Bragg's imprest was
raised to Rs 2,000 ~~only~~ as a
temporary arrangement, until
the close of the official year
1883-84.

4. Adverting to para
14, the amount of stock
should be kept within the
sanctioned limit, which was
fixed in G.O. No. 70 W dated 10th
January 1884 at Rs 17,500
as a temporary measure

His

No 1416 W of 6.6.82
" 2206 W of 28.8.82

5. 1084/20 The remarks in the
concluding para of the
Examiner's letter appear to
have been made without
reference to the Proceedings of
Government marginally
noted, in which special
rates of pay were allowed
to clerks in the Nilgiri
Divisional office. If
those rates are given regard to
to secure efficiency, a
special representation
on the subject should
be made by the Supdg
Engineer, showing ground

+9
20 for

for the grant of a further increased scale of salaries, and supported by a statement giving the number of changes in the office establishment since the formation of the division.

6. Meanwhile the Government must look to the Executive Engineer early & decided for ~~—~~ improvement in the state of the office.

The Hon. H. C. Sullivan

(1)

SECRETARIAT FOR INDIA
16 APR 84
PUBLIC DEPARTMENT

10.4.84

12-4-84

To

The Supg. Engr. IV Circle

" Examiner P. W. Accounts

Cir 14/4 Ex 13/4.
Ret 16/4. Rx 16/4

9/4/84

1004/21

11

20

21

(7)

(11)

3003

Govt. of (1883) Madras.

PUBLIC WORKS.

1514

Dated

(21)

Rece. Read.

G. O. 18 April 1884 No. 1006 W

Nos.

Inspection

Passing orders on the
Notes of ——— of
the Officer & the Subor-
dinates subm[illegible]
by the Govt. Arch.

50
/3

Encl[illegible]