(1) பக்கங்களின் எண்ணிக்கை 44

(2) புதுக்கித் திருப்பிய நாள் ஆகஸ்டு 1988

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

பொதுப் பணித் துறை

அச்சகம்
பலவகை

அரசாணை எண். 2430 W
மு. கோப்புத் தாள் எண்.

நாள் : 2. 10. 1884 ~~198~~

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

G.W

ஆவண. கா-1—18,006—15-6-87.

2nd October 1884, No. 2430 W., Public Works.

2430
1

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

Read—the following letter from Colonel J. BEATTY, R.E., Superintending Engineer, IV Circle, to the Chief Engineer, Public Works Department, dated Ootacamund, 5th September 1884, No. C-305 E.W.—Through the Examiner of Public Works Accounts:—

In connection with the unsatisfactory state of the Nílgiri division office hitherto, as reported by the officers of the Accounts branch, the suggestions made with a view to its improvement have been three, viz.:—

(1) Assistance to be given the accountant who was represented as over-worked;*

(2) Better pay to the office establishment in order to obtain a more efficient and contented† set of clerks;

(3) The appointment of a cashier.

2. Government have been pleased to sanction an extra clerk‡ and to raise the rates of pay;§ but the question of providing a cashier has not been brought forward in consideration of the objections of the former Executive Engineer referred to in Mr. Volkers' notes, paragraph 22; and because it was hoped that the assistance already given‖ might prove sufficient.

3. I find, however, that, notwithstanding every effort on the part of the Executive Engineer to have the arrears brought up, the preparation of work vouchers¶ is still greatly behind-hand, and the present divisional officer strongly advocates the appointment of a cashier. I have the honor to forward his letter for your consideration, and to request sanction may be given to it at least as a temporary arrangement for bringing the office into order.

4. It will be observed that the officers of the Accounts branch have been unanimous in recommending the appointment of a cashier for daily payments at Ootacamund (*vide* report of Mr. R. G. Macdonald, printed with G.O., No. 762 W., of 8th March 1883; inspection notes of Mr. Rainier, printed with G.O., No. 2666 W., of 22nd September 1883, also in those of Mr. R. C. F. Volkers, printed with G.O., No. 1004 W., of 18th April 1884).

5. Major Smith recommends** that the cashier's pay should be fixed at Rs. 30 and the amount of his security left for after consideration; but I would prefer leaving the appointment and the question of security to the Examiner, who may possibly know of a suitable person for the post.

Endorsement on the above.

No. 616 S.E., IV.

Forwarded to the Chief Engineer, Public Works Department, for disposal, with the following remarks.

2. It is not clear from the Executive Engineer's paragraph 1 whether the dates given are those on which the periodical ten-day reports were sent in a mass to the

---

* *Vide* paragraph 18 of Mr. Rainier's report.

† *Vide* " 19 of do. do.

‡ G.O., No. 3429, of 30th November 1883.

§ G.O., No. 1895 W., of 4th August 1884.

‖ The extra clerk.

¶ Particularly those of Government House.

** *Vide* his letter, No. 267, of 27th August 1884.

GENERAL.
ESTABLISHMENT.

Govt. of 1884 Madras.

PUBLIC WORKS.

Dated October, 2nd.

Recd. *Encl.*

G.O., 2nd Oct. 1884, No. 2430 W.

OCTOBER.

Cashier for the Nilgiri Division Office

Appointment of a —, sanctioned with remarks.

18th April 1884, No. 1004 W., Public Works.

2430/3

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 Nilgiri 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. The Superintending Engineer's notice of this is requisite.

Paragraphs 10 *and* 11.—The accountant must attend to these instructions.

Paragraph 13.—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 divisional office, or whether they are those on which the final ten-day report was received. If the former, I don't wonder at the impossibility to attain punctuality. If the latter, there must be something radically wrong in the management of sub-divisional offices. The ten-day reports are supposed to be posted up daily, and it is quite unintelligible why the final ten-day report for July should not have been with the divisional office before the 15th August as stated.

3. The Executive Engineer is under a misapprehension of what the cashier's duties are (see Code paragraphs 2125 to 2130). He has nothing whatever to do with the preparation of muster rolls, pay sheets, &c. If sub-divisional offices want more "clerical assistance," they must get more clerks.

4. In the case of the two completed works referred to, the work vouchers for the last month in which there have been transactions should be sent to this office.

5. With reference to the last paragraph of Superintending Engineer's letter, I regret I cannot assist him in nominating a man.

MADRAS,
13th September 1884.

(Signed) D. C. GORDON,
Examiner, Public Works Accounts.

ORDER—dated 2nd October 1884, No. 2430 W., Public Works.

The appointment of a cashier on Rs. 30 per mensem in the Nílgiri division office is sanctioned as a temporary arrangement for the current official year. The Superintending Engineer will report in March 1885 whether, in his opinion, the appointment should be made permanent.

2. The amount of security to be deposited by the cashier should be reported for approval.

3. The Government regret that this proposal was not brought forward with others disposed of in proceedings, No. ~~1985~~ W., dated 4th August 1884. 1895

4. The Examiner's endorsement will be communicated to the Superintending Engineer for information.

5. The sanction accorded in paragraph 1 of these proceedings has been registered as Provincial No. 48 W. of 1884-85, and classified as Establishment, Temporary.

(True Extract.)

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

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

Exd. E. Fernandez.
Spare Copies

2430
2

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, Nílgiri 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.,

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.	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 ..	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.

H

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

2430
5

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.

Spare Copies

5

GENERAL.
ACCOUNT.

Gobt. of (1884) Madras.

PUBLIC WORKS.

Dated April, 18th.

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.

4th August 1884, No. 1895 W., Public Works.

2430
6

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, through the Examiner, Public Works Accounts, dated Coimbatore, 23rd June 1884, No. 309 E.W.

I have the honor to report on the matters specially referred to in paragraphs 3, 4 and 5 of G.O., No. 1004 W., of 18th April 1884.

2 Copies of Executive Engineer's letters, Nos. 138 and 56, of 25th October 1882, and 2nd May 1884.
2 Statements.
1 Statement of changes.

2. *Imprests—Paragraph* 3.—The imprests have been reduced within the limit of Rs. 1,000 allowed by the Public Works Code. The Executive Engineer at present makes only a portion of the payments, and as he has much work of designing and estimating to attend to, in addition to considerable amount of correspondence and accounts, as well as inspection of works, it is desirable that, at least as a temporary measure, he should be relieved of payments to work-people as far as practicable.

3. *Stock Accounts—Paragraph* 4.—The amount of stock on 31st March was Rs. 36,329-5-2. But this includes land and kilns at the Lake Brickfield, which it had been supposed would be treated in the accounts under a separate head until the outlay had been charged off to works.

4. The charges for land and kilns up to 31st March had been as follows :—

	RS.	A.	P.
(1) Sheds	8,727	8	7
(2) Brickfield including Trench kiln	7,999	10	0
(3) Materials for a Hoffman's kiln	2,306	1	7
Total ...	19,033	4	2

5. It will therefore be necessary to have the limit of stock temporarily increased to Rs. 37,500, or to obtain sanction for a special allotment for land and kilns, Lake Brickfield, of Rs. 20,000.

6. I may mention that the item of "Stock" includes about eight lakhs of bricks in hand at Wellington Brickfield, which can be at once transferred, at Rs. 12 per thousand, which is about their actual cost, to the Wellington Church or Bakery * as soon as either of those works has been sanctioned, thus reducing the value of stock by Rs. 9,600.

7. The materials prepared for the Hoffman's kiln are also being transferred to other works as opportunity offers.

8. And the price of bricks at the Lake Brickfield has been fixed with the view of recouping the original outlay on land and kilns within five years by charges to works.

---

* Revised estimate ready; will be submitted immediately.

6

9. *Division Office Establishment.*—I send herewith copies of letters from the present Executive Engineer and his predecessor, Captain Rawson, R.E., in regard to the best means of improving the efficiency of the office, which really means how to secure and retain the services of thoroughly qualified men.

10. As remarked by the Examiner, the East Indians and natives of whom our office establishments are chiefly composed "dread the climate" and take up employment at Ootacamund most unwillingly; it is therefore necessary to offer sufficient pay as an inducement to competent men to apply for service in the Executive Engineer's office and remain there.

11. Captain Rawson thought the pay should be on the same scale as that given to the Secretariat clerks. Mr. Larminie proposed a system of promotion in the division office, which I think impracticable.

12. I have therefore prepared and herewith submit two statements, one showing the changes that have occurred in the division office since it was constituted in 1882, and the other the rates of pay I consider necessary to ensure efficiency. I may further mention that there is not a man in that office now who would not gladly exchange to the plains if a convenient opportunity offered. There is discontent and there is inefficiency, and, until the Executive Engineer has an establishment of properly qualified men, the state of the office will probably always be more or less unsatisfactory.

2430
7

ENCLOSURE.

STATEMENT of Propositions for Revision of Establishment.

ORDER SANCTIONING PRESENT ESTABLISHMENT—GOVERNMENT OF MADRAS, PUBLIC WORKS DEPARTMENT.		Office to which the proposition refers.	NATURE OF CHANGE.												PROPOSITIONS.					
			Present Scale.						Proposed Scale.						Permanent.		Temporary.			
					Pay.						Pay.				Increase per Month.	Decrease per Month.	Increase per Month.		Decrease per Month.	
Number.	Date.		Number.	Designation.	Minimum.	Increment.	Maximum.	Average or fixed.	Number.	Designation.	Minimum.	Increment.	Maximum.	Average or fixed.	Amount.	Amount.	Period.	Amount.	Period.	Amount.
					RS.	RS.	RS.	RS.			RS.	RS.	RS.	RS.	RS.					
1416 W.	6th June 1882.	Nilgiri Division Office.	1	Clerk, 3rd Class, 2nd Grade.	60	20	80	70	1	Clerk, 3rd Class, 1st Grade.	80	20	100	90	20					
Do...	Do. ..		1	Do. 4th do. 1st Grade.	40	10	50	45	1	Do. 3rd do. 2nd Grade.	60	20	80	70	25					
Do...	Do. ..		1	Do. 4th do. 2nd Grade.	30	10	40	35	1	Do. 3rd do. 3rd Grade.	50	10	60	55	20					
Do...	Do. ..		1	Do. 4th do. 2nd Grade.	30	10	40	35	1	Do. 4th do. 1st Grade.	40	10	50	45	10					
3429 W.	30th Nov. 1883.		1	Do. 4th do. 2nd Grade.	30	10	40	35	1	Do. 4th do. 1st Grade.	40	10	50	45	10					
1416 W.	6th June 1882.		1	Storekeeper	25	..	25	25	1	Storekeeper	50	..	50	50	25					
Do...	Do. ..		1	Draughtsman, 1st Class.	50	20	70	60	1	Draughtsman	100	20	120	110	50					
Do...	Do. ..		1	Do. 2nd Class.	35	15	50	42½	1	Do.	70	10	80	75	32½					
			8		300	95	395	347½	8	..	490	100	590	540	192½					
										Net increase per month..	..	..	..	..	192½					
										For one year ..	..	..	..	..	2,310					

COIMBATORE,
23rd June 1884.

(Signed) J. BEATTY, Col., R.E.,
Superintending Engineer, IV Circle.

7

No. 354 S.E., IV.

Endorsement on the above.

Forwarded to the Chief Engineer, Public Works Department, for disposal.

2. The limit of reserve stock may, I think, be unaltered for the current year. If the Superintending Engineer's proposals for transfer of the bricks, &c., to works are agreed to, and the debit to land and kilns is further reduced by charges on out-turn transferred to works during the year, the question of the limit for reserve stock can be considered later on with greater advantage.

3. No remarks have been offered on paragraph 8 of the inspection report.

(Signed) D. C. GORDON,
Examiner P. W. Accounts.

2nd July 1884.

Office Note from the Examiner of Public Works Accounts, dated Madras, 17th July 1884, No. 288.

In continuation of my endorsement, No. 354 S.E. 4th, of 2nd July 1884, on letter No. 309 E.W., dated *23rd June*, from the Superintending Engineer, IV Circle, I have the honor to state that there has been *no* reduction in the imprest with Sub-Conductor Bragg, up to the *30th June* 1884, as according to the cash balance statement for June 1884, received from the Executive Engineer, Nílgiri division, on the 10th instant, the imprest with that subordinate still stands at Rs. 1,500.

ORDER—dated 4th August 1884, No. 1895 W., Public Works.

With his letter above recorded, the Superintending Engineer, IV Circle, reports on the points referred to him in paragraphs 3, 4 and 5, of G.O., No. 1004 W., dated 18th April 1884, relative to the state of the Nílgiri division office.

2. The Superintending Engineer states that imprests in the division have been brought within the limit of Rs. 1,000 allowed by the Public Works Code; but, with advertence to the Examiner's note, dated 17th July 1884, a report should be submitted as to the date from which the imprest with Sub-conductor Bragg was so reduced.

3. The Superintending Engineer's proposals with respect to the transfer of bricks, &c., to works are approved. The limit of reserve stock will for the present remain at Rs. 17,500, as sanctioned in G.O., No. 70 W., dated 10th January 1884. The subject should again be specially reported upon at the end of the current official year, when the question of increasing or reducing that limit will be considered.

4. The Government accept the Superintending Engineer's recommendations on the subject of the rates of pay to be allowed to the Nílgiri division office establishment, and sanction the admission, from the 1st August 1884, of the salaries shown under "proposed scale" in the tabular statement printed with these Proceedings. The proposals involve an increase of Rs. 192-8-0 per mensem, and the Government expect that this material improvement in the status of the office will result in placing the establishment on a thoroughly efficient footing.

5. The Government trust that the matters alluded to in paragraph 8 of the inspection notes printed with Proceedings of Government, No. 1004 W., dated 18th April 1884, have received the Superintending Engineer's attention.

6. The sanction accorded in paragraph 4 of this order has been registered as Provincial No. 34 W. of 1884-85, and classified as Establishment, Permanent.

(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. F. Aaron.
Spare Copies

2430/8

GENERAL.
ESTABLISHMENT.

Govt. of {1884} Madras.

PUBLIC WORKS.

Dated August, 4th.

Recd. Encl.

G O., 4th Aug. 1884, No. 1895 W.

AUGUST.

Office Establishment, Nilgiri Division

Sanctioning, with remarks, increased rates for pay to the — from the 1st August 1884.

2430 W

DW.

Cashier for Nilgiri Divn. Office.

2430
9

In the three notes of inspection recorded with Pros. 762 W d/ 8.3.83, 2666 W d/ 22.9.83 & 1004 W d/ 18.4.84, the C.I. office advocated the appt. of a cashier, ~~bu~~ evidently as a permanent arrangement, but the then Ex. Engr. was not in favor of ~~the arrangement~~ -

The present Ex. Engr. apparently wants a cashier as a permanent arrangement. The S.E. appears to suggest a temporary appt. in case a permanent appt. cannot be sanctioned - JP

If however you consider ~~that the~~ appt. should be temporary, the draft order might be altered so as to make it temporary for the present official year, & the S.E. ~~may~~ might be asked ~~to~~ report in March next whether it should

---

p1

Engineer's Office, 4th Circle.
Ootacamund, 5th Septr. 1884.

2430
10

erintending Engineer,
Fourth Circle.

Engineer,
P. W. Department,
he Examiner, P. W. Accounts.

ction with the unsatis-
the Nilgiri Division Of-
reported by the Officers of
Branch, the suggestions
iew to its improvement
; viz,-

istance to be given the
is was represented as

er pay to the Office esta-
der to obtain, a more ef-
*inted set of clerks; &
appointment of a Cashier

9 2.

GENERAL.
ESTABLISHMENT.

Govt. of {1884} Madras.

PUBLIC WORKS.

Dated August, 4th.

Recd. Encl.

G O., 4th Aug. 1884, No. 1895 W.

AUGUST.

Office Establishment, Nilgiri Division

b| Sanctioning, with remarks, increased rates of pay to the — from the 1st August 1884.

---

243 W

DW

Cashier for Nilgiri Divn. Office 2430 / 9

In the three notes of inspection recorded with Pros. 762 W dy 8.3.83, 2666 W dy 22.9.83 & 1004 W dy 18.4.84, the Ci office advocated the appt. of a cashier, ~~but~~ evidently as a permanent arrangement, but the then Ex. Engr. was not in favor of the arrangement –

The present Ex. Engr. apparently wants a Cashier as a permanent arrangement. The S.E. appears to suggest a temporary appt. in case a permanent appt. cannot be sanctioned – GP.

If however you consider ~~that the appt.~~ should be temporary, the draft order might be altered so as to make it temporary for the present official year, & the S.E. ~~may~~ might be asked ~~to~~ report in [illegible] [illegible] whether it should

---

p1

Engineer's Office, 4th Circle.
Ootacamund, 5th Septr. 1884.

2430 / 10

erintending Engineer,
Fourth Circle.

Engineer,
P. W. Department,
he Examiner, P.W. Accounts.

ction with the inspectio-
the Nilgiri Division Of-
reported by the Officers of
Branch, the suggestions
iew to its improvement
; viz,-
istance to be given the
s was represented as
er pay to the Office esta-
der to obtain a more ef-
*uted set of clerks; &
appointment of a Cashier.

9 2.

(4/

be confirmed.

It is hardly likely however that a man will be found to take up a temporary appt. to which a heavy security will be attached — In one of his previous letters Col. Beatty said ~~that the~~ Cashier [illegible] would have to deposit a security of at least Rs 500 —

The Nilgiri Divn. Office was recently strengthened only with respect to pay — not numerically.

Ch
22/9/84

—

C.S. Mice will always recommend extra hands to get in their accounts in time, regardless of economy — and I prefer the old S.E.'s opinion on this point to that of the new man who has only a month's experience of the office. I think the appointment therefore should be temporary for this year, & S.E. asked to report in March next as you suggest. —

C.S.
22.9

Opr. Revised draft order submitted. Ch
22/9

approved
CJ
23.9

[illegible] 27.9.84 [illegible] 2.10.84

---

p 1

No. 365C
Est.

Supg. Engineer's Office, 4th Circle.
Camp Ootacamund, 5th Septr. 1884.

J430
10

From

The Superintending Engineer,
Fourth Circle.

To

The Chief Engineer,
P. W. Department,
thro' the Examiner, P. W. Accounts.

Sir,

Enclosures 2
2 Letters.

In connection with the unsatisfactory state of the Nilgiri Division Office hitherto, as reported by the Officers of the Accounts Branch, the suggestions made with a view to its improvement have been three; viz,—

I. Assistance to be given the Accountant who was represented as overworked;*

II. Better pay to the Office establishment in order to obtain a more efficient and contented* set of clerks; &

III. The appointment of a Cashier.

*vide para 18 of Mr. Ramer's report

*Do. para 19.

9
2.

2. Government have been pleased to sanction, an extra[×] Clerk, and to raise the rates of pay[⊗]; but the question of providing, a Cashier has not been brought forward in consideration of the objections of the former Executive Engineer referred to in Mr: Volkers Notes para 22; and because it was hoped that the assistance already given[*] might prove sufficient.

× G.O. No: 3429 of 30th Nov: 1883.

⊗ G.O. No: 1895W of 4th Augt: 1884.

* The Extra clerk.

3. I find however that notwithstanding every effort on the part of the Executive Engineer to have the arrears brought up, the preparation of work vouchers is still greatly behind hand,[⊗] and the present Divisional Officer strongly advocates the appointment of a Cashier. I have the honor to forward his letter for your consideration, and to request sanction may be given to it at least as a temporary arrangement for bringing the Office into order.

⊗ particularly those of Govt. House.

4. It will be observed that the Officers of the Accounts branch have been unanimous in recommending the

appointment

appointment of a Cashier for daily payments at Ootacamund. Vide Report of Mr: R. G. Macdonald, printed with G.O. No. 762 W of 8th March 1883; Inspection Notes of Mr. Rainer, printed with G.O. No. 2666W of 22d September 1883, also in those of Mr. R. C. F. Volkers, printed with G.O. No. 1004 W of 18th April 1884.

5. Major Smith recommends[×] that the Cashier's pay should be fixed at Rs 30 and the amount of his security left for after consideration; but I would prefer leaving the appointment, and the question of security to the Examiner who may possibly know of a suitable person for the post.

× Vide his letter No. 267 of 27/8/84.

2430
11

I have the honor to be,
Sir,
Your most Obedt. servant.

J. Beatty - Col: R.E.,
Supg. Engineer, 4th Circle.

10

EXAMI[NER]
No. [illegible]
10 SEP 1884
ENCLOSURES 2
P.W. ACCOUNTS

From

The Suptg. Engineer
IV Circle

Dated 5th }
Despd 8th } September 1884
Recd }

No. 305 C
E. W.

Enclosures - Two

Nilgiri Division Office

Reports in connection with the unsatisfactory state of the — as hitherto reported by the Offrs of the Accounts Branch with certain suggestions for the improve=ment of —

B. No 3429 W of 30-11-83
No 2471 C. " 11-12-83
G. O. No 3334 W " 16-12-82
" " 762 W " 8-3.83
" " 2666 W " 22-9.83
" " 1004 W " 18-4.84
" " 1895 W " 4-8.84

2430
12

Bellary 27.9.84

2430 p3 [illegible] 7719
Encs: 3!

Endorsement No. 616 S. E. 4.
dated 13th September 1884

(4)

Endorsement on letter No. 305 C dated 5th September 1884, from the Superintending Engineer 4th Circle to the Chief Engineer P. W. Department, through the Examiner P. W. Accounts, Madras.

No. 2430 W d/12th Oct/84

Forwarded to the Chief Engineer P. W. Department for disposal, with the following remarks:-

1. It is not clear from the Executive Engineer's report, whether the dates given are those on which the periodical 10 day reports were sent in a mass to the Divisional Office or whether they are those on which the final 10 day report was received. If the former, I don't wonder at the impossibility to attain punctuality. If the latter, there must be something radically wrong in the management of Sub Divisional Offices.

The

The 10 day reports are supposed to be posted up daily, and it is quite unintelligible why the final 10 day report for July should not have been with the Divisional Office before the 15th August as stated.

3. The Executive Engineer is under a misapprehension of what the Cashier's duties are - see Code paras 2125 to 2130. He has nothing whatever to do with the preparation of muster rolls, pay sheets, &c. If Sub Divisional officers want more "clerical assistance", they must get more clerks.

4. In the case of the two completed works referred to, the Work Vouchers for the last month in which there have been transactions, should be sent to this office.

5. With reference to the last para of Superintending Engineer's letter, I regret I cannot assist him in nominating a man.

D. C. Gordon

Examiner P. W. Acct.
D.A.A. 13/9. Madras

E.D. 13/9.

No 267

Executive Engineer's office
Ootacamund 27th August 84

From
The Executive Engineer
Nilgiri Division

2430
13

To
The Superintending Engineer
4th Circle

Sir

Clerk IV Class
2nd Grade - 30 to 40

In continuation of my letter No 252 dated 25/8/84. I have the honor to intimate that I would fix the Cashier's salary at Rs 30 per mensem, leaving the amount of Security to be furnished by him for after consideration.

I have the honor to be
Sir
Your most obt. Servant
A Smith
Major R.E.
Executive Engineer

12

A.S.

Enclo: No. 2 to S.E.'s letter No. 305C/E.W. d/5/9/84

No. 6186
10 SEP 1884
ENCLOSURES
P.W. ACCOUNTS

~~From~~

The Executive Engineer
Nilgiri Division

SUPG: ENGINEER'S OFFICE
No. 5201 N.1
29 AUG. 84
P.W.D.
FOURTH CIRCLE

Cy/No. 2
7/9/84

No. 267
Dated 27.8.84
Received
Enclosures. 0

Cashier's Salary at Rs 30- fixes the - and leaves for after consideration the amount of security to be furnished.

No. 252

Executive Engineers Office
Nilgiri Division
Ootacamund. 25th August 1884

From
The Executive Engineer
Nilgiri Division

To
The Superintending Engineer
IV Circle

387/A.9 of 11.8.84
407/A.9 of 19.8.84

Sir
With reference to the correspondence marginally noted, I have the honor to report that the delay in the submission of work vouchers is due to the late receipt in the Divisional office of the ten-day reports of Sub-divisional offices, as well as to the incomplete manner in which they are frequently prepared and submitted, necessitating references to Sub-divisional officers. The following are

14

are the latest dates on which the ten-day reports were received complete in the Divisional office during the twelve months from July 1883 to June 1884.

For	July 1883	15th August 1883
"	August "	13th September "
"	September "	22nd October "
"	October "	21st November "
"	November "	28th December "
"	December	18th January '84
"	January 1884	15th February "
"	February "	12th March "
"	April "	16th May
"	May "	12th June.
		One received so late as the 19th July.
"	June	12th July

It will thus be seen that the ten-day reports are as a rule not received in the Divisional office until about the middle of the month succeeding that to which they refer, and the consequence

is

is that the work abstracts, which cannot be completed until the last ten-day report is received in the Divisional office, are delayed, resulting in the late preparation of the work vouchers, which cannot under the circumstances accompany the monthly accounts, as these are required to reach the Examiners office by the 20th of the month succeeding that to which they relate.

2. The preparation of the work vouchers being thus retarded, the objectionable item statements have necessarily to be rendered incomplete. Their incompleteness as complained of by the Examiner, being due to the omission therefrom of particulars involving excesses over sub-heads of estimates, which can only be obtained after the work registers are completely posted from the work abstracts. Unless therefore the ten-day reports are received in the Divisional office complete by

by the 8th of the month succeeding that to which they relate, it would be hopeless to expect the work vouchers to be prepared in time to accompany the monthly accounts to the Examiner. On an average about 25 work vouchers have to be submitted monthly, and it takes at least one working day for the complete preparation of every three work abstracts, posting the work register and preparing the work vouchers or 8 or 9 days for the whole, allowing say two or three days Extra for rectifying errors, omissions &c in ten-day reports, in communication with sub-divisional officers.

3. To remedy the evil, vizt., the delay in the preparation of the ten-day reports, I would propose the appointment of a Cashier as recommended× by three successive Examiners in their reports of inspection on the accounts of this Division. I may at once Explain

that.

× Vide G.O. No. 762 W of 8.3.83
Do. Do 2666 W of 22.9.83.
Do Do 1004 W of 18.4.84.

that the delay on the part of the Sub-Divisional offices in submitting their ten-day reports is due to the want of clerical assistance in the shape of preparation of nominal muster rolls, pay sheets &c, which a cashier will by the nature of his duties, necessarily relieve them of, and ? thus give them more time to devote to their more legitimate work of preparing the ten-day reports for the Divisional office, and what is better still, will enable them to prepare their ten-day reports with more care and precision, and certainly less hurriedly than they now do, resulting in there being incompletely or incorrectly rendered, having in consequence to be sent back for explanation or correction. The circumstance that in this Division the bulk of the expenditure is incurred by Departmental agency tends to increase considerably the work in the

Sub-

Sub-Divisional offices. What with the preparation of Nominal Rolls &c with a view to imprests being recouped twice a week at least, and the preparation of the numerous ten-day reports, Sub-divisional officers find it impossible to submit these returns to the Divisional office by due date, and consequently the Divisional accounts cannot be prepared with equal facility as in other Divisions less heavily handi-capped in this respect. I do not see any other solution of the difficulty except by providing Extra clerical aid in the appointment of a cashier.

4. In conclusion I would explain that with the exception of the work vouchers marginally noted, the rest of those detailed in your letter No. 407/N.S. of the 19th Inst. have been furnished to the Examiner P. W. Accounts. Of the exceptions noted, works (2) and (3) have

(1) Govt. House.
(2) Lowering the weir of the Lake & Conservancy of the Lake.
(3) Repg. back roads of Govt. offices.
(4) Lake Brick-field

Since

since been completed. For (2) the completion report has been submitted; that for (3) being under preparation. The need of submitting ~~tt~~ work vouchers in these two instances therefore no longer exists.

In respect of No 1, the delay in the submission of the work voucher is entirely due to the want of the printed forms, which were received from the Examiners office so recently as the 10th of the current month. It would have manifestly been a sheer waste of time to have prepared these in manuscript, considering the hundreds of items involved in the task, and it was considered better economy in the long run to delay the submission of the work voucher rather than to waste the time of the office in doing work that could be better printed, especially as the labor so locked up could be else-where usefully employed.

17 Thus

Thus the printed work vouchers having been received only on the 10th of this month, the work voucher for January has been completed and furnished, that for February being nearly ready, which together with that for March will be furnished as speedily as possible.

As regards (4) neither the posting of the work register nor the preparation of a work voucher has ever been attempted from the beginning of operations in June 1884, owing to the pressure of other work. It would at this distance of time be difficult to account for the back-ward state of the accounts of this work, and where the work vouchers generally have fallen into arrears for the reasons already explained, to account for the non-submission of the work voucher for any particular work, would be still more difficult. All that can be

now

now said is that every effort will be made to write up the work vouchers as soon as possible

2430/18

I have the honor to be
Sir
Your most obedient Servant

A L Smith Major R.E.
Executive Engineer Nilgiri Division

25/8/84

18

2430
19

19

46 Sew

[illegible] ACCOUNTS

From

The Executive Engineer

Delhi Division

8

504 N.I.

6 AUG 84

P.W.D.

[illegible] CIRCLE

No. 252

Dated 25 . 8 . 84

Received

Enclosures . 0

Submission of works vouchers - explains delay in the - and proposes the appoint-ment of a cashier.

2430/20

13

G.O.s 3429 W a/ 30-11-83
G.O.A 2666 W a/ 22-9-83
O. 3334 W a/ 16-12-82

D.W.C. No 10878

[Exr. Wks. Form No. 111.]

GOVT. OF MADRAS. } 1883. { P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 6th DECEMBER 1883.
Recd 7

OFFICE NOTE No. 947

To W.   Encs: —

PLEASE ENTER THE ADDITIONAL CLERK IV CLASS 2ND GRADE SANCTIONED IN G.O. NO 3429 W. DATED 30TH NOVEMBER 1883, FOR THE NILGIRI DIVISION, IN THE DRAFT ESTABLISHMENT BUDGET ESTIMATE FORWARDED TO YOU WITH MY OFFICE NOTE NO 925 DATED 1ST DECEMBER 1883.

C.

Keep with Genl. No.

dated 18 .

6/12 10/12 83

Rec. No. 2471 C d/ 11th Decr/83

Entered
Recorded

CY

D.E.W.
7/12

Entd in Receipt Regr

Genl.
Estab.

PUBLIC WORKS DEPARTMENT.

No. 2430 W

PROCEEDINGS OF THE MADRAS GOVERNMENT.

2430/21

UNDER date the 2d October/84

READ the following

From

The Supt'g Engineer IV Circle } (H.E. No 305C/SW- d/ 5th Sept /84)
Endt. thereon by the Ex: P.W. Accounts } (" " 616 A.E. 2nd d/ 13th " ")

The appointment of a Cashier on Rs 30 per mensem in the Nilgiri Division Office is sanctioned as a temporary arrangement for the current official year. The Supt'g Engr. will report in March 1885 whether, in his opinion, the appointment should be made permanent.

21

2. The amount of security to be deposited

by the Cashier should be ~~submitted~~ reported for approval.

3. The Govt: regret that this proposal was not brought forward with others disposed of in Proceedings No: 1985 W dated 4th Aug 84.

4. The Examiner's endorsement will be communicated to the Supdg Engineer for information.

5. The sanction accorded in para 1 of these Pros: has been registered as Provl. No: 48 W of 1884-85, and classified as Estabt: Temporary.

~~The Hon'ble H. E. Sullivan~~

(4)

7. C
a 2562 h 18.10.84

CB.
23.9.84

LLS
29.9.84

sent
9/10/84

The A.G. IV Circle
Ex: P.W. Accounts

2430
22

22

7719

Govt. of (1884) Madras.

PUBLIC WORKS.

Dated 3/10

Recd. Encl. 1

G.O., 2 Octr 1884, No. 2430

Cashier for the Nilgiri Division office. Appointment sanctioned with remarks.

50/4

E27 [illegible]