

16TH DECEMBER 1882, No. 3334 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

No. 111.

Read again—

Letter from the Superintending Engineer, Third Circle, No. 1542, dated 29th November 1882 recorded with G.O., No. 3215, W., dated 6th December 1882.

Read also—

Letter from the Examiner of Public Works Accounts, dated 12th December 1882, No. 147 W.

No. 112.

ORDER—dated 16th December 1882, No. 3334 W., Public Works.

It is considered that each Executive Engineer's office should have some one clerk at least sufficiently acquainted with the Public Works system of Accounts to aid the Divisional Accountant very materially in the preparation of the accounts, and even to take his place for a few days if necessary. With the training thus acquired, a man with aptitude for the work would find little difficulty in qualifying for entry into the graded Establishment of Accountants, where his position and prospects would be very much improved.

The Government would be glad to see encouragement given in this direction.

(True Extract.)

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

To Superintending Engineers.
To the Examiner, Public Works Accounts.
„ Consulting Architect to Government.

Exd. S. T. Austin.
Spare Copies

GENERAL.
ESTABLISHMENT.

Gobt. of (1882) Madras.
PUBLIC WORKS.

Dated December, 16th.

Recd.

Encl.

G.O., 16th Dec. 1882, No. 3334 W.

DECEMBER.

Nos. 111-112.

Divisional Accountants.

Regarding the clerical assistance that should
be given to — in Executive Engineers' offices.

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

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

No. 71.

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

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

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

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

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

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

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

* Vide G.O., No. 41 W., dated 8th January 1883. 5. Two temporary sub-divisions have been sanctioned,* and Sergeants MacAlister and Smith draw sub-divisional allowances.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

21. There is a register of accepted tenders kept.

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

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

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

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

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

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

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

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

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

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

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

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

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

No. 72.

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

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

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

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

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

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

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

(True Extract.)

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

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

Exd. C. Howarth.
Spare Copies

GENERAL.
ACCOUNT.

Gobt. of (1883) Madras.

PUBLIC WORKS.

Dated March, 8th.

Recd.

Encl.

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

MARCH.

Nos. 71-72.

Inspection

*Passing orders on the report of the — of
the Nilgiri Divisional Office by the Exami-
ner, Public Works Accounts.*

22ND SEPTEMBER 1883, No. 2666 W., PUBLIC WORKS.

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 Kurrin 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:—

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

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.

Recd.

Encl.

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

SEPTEMBER.

Inspection

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

No. 343

Madamund,
Executive Engineer's Office
27th October 1883.

From,

The Executive Engineer,
Nilgiri Division.

To

The Superintending Engineer,
Fourth Circle.

Sir,

In reply to your letter No. 201^c N. J. dated 23rd October, 1883, I have the honor to annex for your information the present distribution of the Division Office Staff.

The Head Clerk is in charge of correspondence and Cash Book.

The second clerk keeps Registers of Receipts & Issues of letters is in charge of records and despatches & papers.

The third clerk is detailed as assistant to the Accountant.

The fourth clerk is doing copyist's work

The over-seer's clerk in No 15 is entrusted with the preparation of Work Abstracts.

The Storekeeper is in charge of Stores and Tools Account.

All these hands are thus fully employed and in addition, the Storekeeper as far as his other duties will allow, gives general assistance; but as a counterbalance to this, the third clerk is a sickly man and should be replaced by a more capable hand.

One of the most difficult items of the office work has still to be accounted for — the preparation of the Work Abstracts — This duty was assigned by the late Head Accountant Venkatarangaloo to a hand, not really belonging to the office, an Overseer's clerk on Rs 15. He is probably as well up to work as could be expected for so low a salary, but he is not fit for so important a task as the preparation of Work Abstracts, on which the general accuracy of the Divisional accounts so much depends. He (this clerk) may besides be shortly required for work under the Wynnad Subordinate so, for the efficient and punctual preparation of the Work Abstracts, an experienced clerk on a salary of Rs 40 to 50 would be required.

Prior to the Examination
of the Office by the Examiners
in February 1883,
Working Drafts were
prepared by the
Subordinates.

It has not yet been found possible to draw up the Revised form of Work Vouchers for Government House, ^{Revised Estimate.} This, with its 37 subheads each split up into numerous other subheads, will be a heavy task and the proper distribution by the various sub-heads of Work in progress for some time past and the additional work to be shortly commenced will throw a good deal of additional work

work on the office.

I consequently hope you will obtain sanction to the employment of the extra clerk.

I do not think that the change suggested by the Dy. Examiner, regarding the present, very satisfactory mode of managing the correspondence would afford any relief of consequence and the change would not be desirable on other grounds.

I have the honor to be,
Sir,

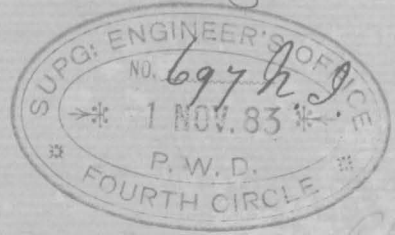
Your most. obdt. Servant,

Executive Engineer

[Signature]

From

The Executive Engineer
Nilgiri Division



Enc: 4/510/83
S.E. IV

No. 373

Dated 29.10.83

Received

Enclosures: 0

Necessity for an extra hand
in this Office - Reports
on the -

No. 510

Supg. Engineer's Office IV Circle
Coimbatore, 14th November 1883.

From,

The Superintending Engineer
IV Circle

To,

The Chief Engineer
P. W. Department.

Sir,

Enclosures 1

With reference to paragraphs 4 and 17 of the Deputy Examiner's notes of Inspection of the Nilgiri Division Office embodied in G.O. No. 2666 W. dated 22nd September 1883 I have the honor to state that I fully concur with the Examiner and the Executive Engineer in their views as to the necessity for strengthening the Office Establishment of the Nilgiri Division, and I recommend that sanction be given to an additional clerk (IV class 1st grade on Rs 40 to 50). I do not consider it desirable to employ a cashier. He would have to

to give security to at least Rs 500
 Consequently the pay of an efficient
 Cashier would necessarily be more
 than that of a clerk. The additional
 clerk now proposed will be an assis-
 tant to the Accountant as required
 by G.O. No 3334 W dated 16th December
 1882.

2. With reference to para 18 of the
 Examiner's note I forward the Executive
 Engineers letter showing the distribution
 of work in his office, and I am making
 arrangements to replace clerk (D) Dora-
 sawmy Pillay.

3. The present and the proposed
 Nilgiri Division Office Establish-
 ment are as follow:-

No	Pay	No	Pay
B-2	115	3	160
2 Clerk IV class 2 nd grade	70	2 Clerk IV class 2 nd grade	70
1 Storekeeper	25	1 Storekeeper	25
5	210	6	255 45

Total per annum - 540

I have the honor to be
 Sir
 Your most obt^l servant

L. Beatty - Colonel R.E.
 Supy. Engineer IV Circle

[Signature]

Present			Proposed		
No	Designation	Pay	No	Designation	Pay Increase
1	Clerk III class 2 nd grade	70	1	Clerk III class 2 nd grade	70
1	De IV De 1 st De	45	2	De IV De 1 st De	90
cp. 2		115	3		160

Go. 3334 Wd/16.12.82.
" 2666 Wd/22.9.83.

From

The Supr. Engineer,
Fourth Circle.

No. 3429 Wd/Nov 30th 1883.

Dated 14th Decr: 15th } Novr: 1883.
Decr 16

No. 510

Enc: 1

Office Establishment of
Nilgiri Division:—

Concurring with the
Examiner and Ex. Engineer
in their views as to the
necessity for strengthening
the —; and recommend-
ing that sanction be
given to an additional
Clerk (IV class, 1st grade on
Rs. 40 to 50).

Enc: 17/4 R27/4

to made for a run
of promotion within
the office.

Instead therefore of
adding a second
Clerk to the IV Class
1st grade — one may
be given either in the
grade below (the 30)
or the grade above (the 50).

S. J.

16. 11. 83.

I think the extra Clerk
can be given in IV. 2.
30 to 40/-

that is the salary named
by D.C. in para 18 of
note. Be there speaks
of the help being temporary

I understand the
recommendation by S. E.
to be for a permanent
increase.

The S. E. intends
a permanent
Clerk.

16. 11. 83.

PUBLIC WORKS DEPARTMENT.

29W.

OF THE MADRAS GOVERNMENT.

UNDER date the Nov 30th 1883

Read the following

No. 510 of 14th
Novr 1883.

Under the circum-
stances represented, and
on the recommendation
of the Superintending Engr.
the Government sanction
the appointment of
an additional Clerk
IV Class 2nd grade
(Rs. 30 to 40) in the
Office of the Executive
Engineer Nilgiris —
There is already one
Clerk in the first grade
of Class IV on the
Office Establishment,
and it is not con-
sidered desirable

6. 12-865

The Hon. H. C. Sullivan

that a second should
be appointed in the
same grade.

2 This sanction
has been registered
as Provincial No 24W
of 1883-84, and clas-
sified as Establish-
ment. Permanent.

No 3429 Wd Nov 30th 1883

27-11-83

F.C.

2471c. 11-12-83.

1/12

Jan 1/12

To

The S Engr. Fometh Szele.

" Serk W. Accounts

Subdr. kept kept

1/12 17/11 27/11 27/12