

to be constantly on the move paying up labor etc. If this were arranged for, the necessity for large imprests would be avoided.

Para 9. The attention of Government is invited to the absence of proper vouchers for money given in advance for the furniture etc. for Government House. There appears no reason why trade bills, passed by the Military Secretary to His Excellency the Governor, should not be sent to the Executive Engineer for payment. As matters stand now certain sums are given away by the Executive Engineer who is ignorant of the purpose to which they are devoted.

Para 10. The employment of maistries on pay of from Rs. 30 to Rs. 52 per mensem is also brought to notice of Government.

Paras 16 - 19. The very unsatisfactory results from brick manufacturing have lately had the consideration of Government see G.O. No. 545 W. dated 9th. March 1885. The Sub head "Land and Kilns" appears to be a sort of depository for General Charges, apparently with the object of minimizing expenditure properly chargeable to manufacture and so favoring rates of outturn, e.g. wages of engine driver and firemen, nightwatchmen, storekeeper, labor and so forth. All these items, if the men are not Establishment proper, are chargeable to operations, and certainly not to a sub head "Land and Kilns". In the Executive Engineer's letter forwarded by the Superintending Engineer it was stated that for several months no charge for Land and Kilns had been made to manufacture because the rate of outturn would have been enormous, but the fact was overlooked that loss on operations has to be

13/9/92
be charged to works in progress, and that the proportion for Land and Kilns which had not been charged to outturn must be eventually charged to the works on which the underrated outturn was used, as ordered in G.O. No. 545 W. above quoted.

If the "Drying sheds" and other structures which are debitable to Land and Kilns have been completed, the (construction) Account in the Register of works should have been closed and done with. "General Charges" is a legitimate and necessary sub head in all manufacturing operations, and has nothing whatever to do with "Land and Kilns".

It is I presume important to Government to know the true facts regarding these operations, and if charges are not correctly made, rates must be affected and erroneous results put forward, ending probably in a large item of loss to be distributed over works in progress which should really have been charged to works perhaps completed.

Para 21. The recovery should have been made at once by the person in whose charge the Bonds remained and the Accountant should have seen this was not delayed.

I have the honor to be,

Sir,

Your Most Obedient Servant.

D. P. E. ...

Examiner P. W. Accounts.

GENERAL.
ACCOUNT.

Gobt. of (1884) Madras
PUBLIC WORKS.

Dated October, 18th.

Recd.

Encl.

G.O., 18th Oct. 1884, No. 2562 W.

OCTOBER.

Notes of Inspection

Orders on —, submitted by the Examiner,
Public Works Accounts, of the office of the
Nilgiri division.

N.B.—In any future com-
munication on this subject, the
number and date of this letter
should be quoted.

[Form No. 1.]

No. 12/957

From

THE EXAMINER,
PUBLIC WORKS ACCOUNTS,
MADRAS.

To

The Secretary to Government,

Public Works Department.
Madras, 13th April

1884

Sir,

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

Para 3. The Superintending Engineer's consideration
is requested to the possibility of reducing the large
imprest, seeing that the object of appointing a cashier to
the Division was to enable him to make payments on works and
relieve Imprest Holders and Sub Divisional Officers of this
duty.

Para 4. The Accountant should see that the Cash Book
is properly kept, the Executive Engineer also has the
opportunity of detecting any shortcomings.

Para 5. It would save time and facilitate posting
in the Divisional Office if the Cash Book were sent in
more frequently.

Para 6. The Cashier was applied for in order to make
payments see Superintending Engineer's letter No. 305 C. of
E.W.
5th. September 1884, para 4 to the Chief Engineer P.W. Depart-
ment and the references therein quoted, and my remarks
thereon, (G.O. No. 2430 W. dated 2nd. October 1884), and he ought

(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. E. Fernandez.
Spare Copies

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.

9/953
18TH OCTOBER 1884, No. 2562 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from D. C. GORDON, Esq., Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 4th October 1884, No. 76 W. :—

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

Paragraph 2.—The orders of Government upon the imprest of the Sub-Engineer being withdrawn and a drawing account opened are, I understand, about to issue.

If the counterfoils of imprest accounts were written up synchronously with the foil, there would be little trouble and no delay.

The question of the appointment of a cashier is at present under consideration of Government.

Paragraph 3.—Payments made upon nominal muster rolls should be made in presence of the officer or subordinate in charge of the work. The duties of a cashier are defined in paragraphs 2125—2130 of the code, and should be attended to. For sums given to the cashier for disbursements on the works, attention should be paid to note 4 on form No. M 3.

Paragraph 4.—If the ten-day reports were punctually posted day by day they would be ready for submission at any period. Evidently, like the imprest cash-book, they are allowed to lie over indefinitely, and then there is a complaint about the work being so heavy.

Paragraphs 7—10.—Instructions have been issued frequently in audit notes and letters regarding the proper course to be adopted in respect to these manufacture accounts, but the report shows how mismanaged the transactions have been. I cannot acquit the accountant of blame for much of this mismanagement, and if he does not himself know what is necessary in such accounts, it is not likely he can have much influence in getting subordinates in charge of the manufacturing operations into proper train. There is really no reason why manufactures carried out by departmental labor should not be as easily accounted for as other works so carried out, and the sooner the accountant manages to understand what is necessary the better for him. The attention of the Superintending Engineer is necessary to these accounts.

Paragraph 15.—The Superintending Engineer's attention is invited to code paragraph 1073.

Paragraph 18.—The maintenance of the cattle is, I think, properly charged in the first place to miscellaneous advances, which account is relieved by amounts recovered by hiring out the cattle; any excess thus recovered passes into the deposit account, and thus the cost and return are ascertainable. It would be advisable to clear the deposit account by credit to tools and plant annually, so that in the event of casualties the account which would replace the cattle would have received the profit on their work. The rate of hire should, I think, be determined by local rates, whether the cattle are used for Government or for private work.

2. The office is still in a far from satisfactory state.

3347

Govt. of (1885) Madras.

PUBLIC WORKS.

Dated

23/4/85

Read

By

G.O., 22 apr 1885, No. 953 W.

Notes of Inspector

Orders in —, submitted
by the Ex. M. A. of
the Govt. of the Nilgiri
District.

68
3

Id
23/4

82

20/9/7

4 With reference to para 10,
it is presumed that the
Supty Engr has, under
para 1090 of the P.W. Code,
approved the rates of pay
allowed to maistries em-
ployed on works.

5 Adverting to para 5 of
GO No 2562 W dated 18th
Octr 1894, the Government
observe that the improvement
in the state of the Divisional
office is satisfactory, and ~~that~~
~~hope~~ that the matters
still requiring rectification
should ^{early} receive the close
attention of the Executive
Engineer.

Cd.
17.4.85

W.S.
20.4.85

S.E. IV Circle
P.W.D.

cu
17.4.85
17.53/4

are with that officer.

C.

17.3.85

S.A.W.

as C does not endorse what
S.A.W. said about the number of
we may allow that point to pass
without comment, leaving any action
thereon to be taken by E.E. & C.E. if the
be objection to this summary innovation

Cd.

17.4.85

N^o 953.W 19/85

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Under date the 22nd April/85

Read the following

From the Secy P.W. A. H.E. N^o 9 of 13th April/85

Communicated to the
Superintending Engineer IV
Circle, for information and
consideration.

2. The special attention
of the Suptg. Engineer is
drawn to the Examiner's
remarks on paras 3, 6, & 16
to 19, of the inspection notes.

3. The Suptg. Engr. should
address the Military Secretary
to His Excellency the
Governor on the subject of
para 9.

with

S.A.W.

18/5/57

With reference to para 10 can
you tell me what is the object of
the muster rolls being signed by
a witness, and why should that
fact be expressed in writing? Is
there any rule on the subject? I
have never heard of any & the thing
seems to me absurd.

Cd.

17.4.55

D.W.

I am unable to find any
rule under which muster
rolls should be signed by
a witness, ^{under which} totals should
be expressed in figures, -
& the C office also are
unable to refer me to any
order on the subject.

The C himself makes
no comment on that portion
of Mr Curry's remarks, but
if considered desirable an
addition might be made
to para 4 of the draft
order, as shown in pencil.

The King says to the G.
The G is mentioned in
para 3 of the draft order.
So, the C notes that the
to be done is to

ACCOUNT WAS RS.23,240 OF WHICH ONLY RS.1,840 HAD BEEN ADJUSTED, LEAVING THE DEBIT TO LAND-KILN ACCOUNT AT END OF FEBRUARY AS RS.21,400. THE QUESTION OF FURTHER ADJUSTMENTS HAS NOW BEEN SETTLED: VIDE G.O.NO.545.W.DATED 9TH. MARCH 1885.

19. EACH OF THESE ITEMS VIZ 'BRICK DRYING SHEDS' AND 'BRICKFIELD INCLUDING TRENCH KILN' HAS BEEN TREATED LIKE A 'WORK'. EXPENDITURE ON EACH HAS BEEN ACCOUNTED FOR BY SUB-HEADS, AND RECORDED MONTH BY MONTH IN THE REGISTER OF WORKS. ONE OF THESE SUB HEADS IS 'GENERAL CHARGES'. THE FIRST ITEM HAS BEEN CLOSED AND THE ENTRIES IN THE REGISTER OF WORKS RULED OFF. BUT EXPENDITURE ON THE SECOND ITEM IS STILL BEING STEADILY INCURRED, THOUGH VERY ERRONEOUSLY. THUS FOR JANUARY RS.60 WAS ADDED TO 'GENERAL CHARGES' FOR LABOUR INCLUDING THE PAY OF AN ENGINE DRIVER, NIGHT WATCHMAN, AND A STOREKEEPER. DURING FEBRUARY RS.125 WAS ADDED TO 'GENERAL CHARGES' FOR LABOUR, INCLUDING THE PAY OF A STOREKEEPER, ENGINE DRIVER, AND A FIRER, RS.15 EACH. ALL THESE CHARGES SHOULD HAVE BEEN DEBITED DIRECT TO THE BRICK MANUFACTURE.

20. TWO OF THREE SERVICE BOOKS REQUIRE REATTESTING.

21. OUT OF 7 STAMPED CONTRACT BONDS (VALUE RS.8-8-0) TO THE DEBIT OF MISCELLANEOUS ADVANCES, 4 WERE SAID TO HAVE BEEN USED BY CONTRACTORS FROM WHOM THEIR VALUE SHOULD BE RECOVERED.

22. ONE SAVINGS BANK PASS BOOK, SENT TO THE DEPUTY COLLECTOR TO ENTER A FRESH DEPOSIT, WAS STILL IN HIS HANDS.

23.

17/953 46
23. THERE IS A NETT DEBIT AT PRESENT TO MISCELLANEOUS ADVANCES ON ACCOUNT OF MAINTENANCE OF PUBLIC CATTLE ALTHOUGH SOME TIME BACK THE VALUE OF WORK DONE BY THE BULLOCKS SHewed A SURPLUS OVER EXPENSES; THIS RESULT IS IN CONSEQUENCE OF THE RATES BEING LOWERED MUCH BELOW THE LOCAL RATES TO REDUCE THIS SURPLUS. LOCAL RATES ARE SAID TO BE CHARGED FROM 1ST. FEBRUARY 1885.

24. THE SCHEDULE OF RATES IS DATED FEBRUARY 1885. AN ACCOUNT OF POSTAGE LABELS IS KEPT FOR EACH DAY.

(SIGNED) W.E. CUFFY.

9TH. APRIL 1885. DEPUTY EXAMINER P.W. ACCOUNTS.

(TRUE COPY).

Major
HONY. ASST. EXAMINER P.W. ACCOUNTS.

ABSTRACTS ARE MAINTAINED SO THAT THE REGISTER OF WORKS CANNOT BE WRITTEN UP WITHOUT THE HELP OF AN INTERMEDIATE WASTEBOOK. ONLY ONE WORK-ABSTRACT SHOULD BE USED, INTO WHICH ALL THE TEN-DAY REPORTS SHOULD BE ABSTRACTED.

12. PART IV OF WORK ABSTRACTS WAS SAID TO BE SHOWN TO THE INDIVIDUALS IN CHARGE OF THE WORKS, FOR THEIR INFORMATION AND VERIFICATION WHEN THEY CAME TO THE DIVISIONAL OFFICE. THERE IS NO METHOD IN THIS ARRANGEMENT AND PART IV IS NOT SIGNED BY THOSE IN CHARGE OF THE WORK.

13. THE REGISTER OF WORKS IS POSTED FOR FEBRUARY AND IS NOW NEATLY KEPT. THE WORK ABSTRACTS FOR THAT MONTH WERE COMPARED WITH IT AND FOUND TO AGREE.

14. THE STOCK ACCOUNTS OF THIS DIVISION ARE NOW SIMPLE AND OUGHT TO GIVE NO TROUBLE. THE STOCK CONSISTS OF BUILDING MATERIALS AND A SMALL SUPPLY OF PAINT AND THE ONLY ITEMS RECEIVED AND ISSUED DURING THE PAST HALF YEAR ARE BRICKS, LIME, CEMENT, AND PAINT. IT IS KEPT AT FOLLOWING PLACES: - CEMENT & PAINT AT THE DIVISIONAL OFFICE UNDER THE STOREKEEPER'S CHARGE, BRICKS AT THE LAKE BRICKFIELD AND BUILDING MATERIALS AT WELLINGTON, FUEL IS CALLED MATERIALS AT SITE OF MANUFACTURE. THE LIME MANUFACTURE AT STONEHOUSE IS NOW CLOSED, LIME BEING PURCHASED.

15. THE MONTHLY ABSTRACTS OF STOCK RECEIVED AND ISSUED FOR JANUARY AND FEBRUARY WERE COMPARED WITH THE STOCK ABSTRACT BOOK AND FOUND CORRECT. THE LATTER IS NOW NEATLY KEPT; AND THE BOOKWORK PART OF THE STOCK ACCOUNTS IS NOW IN ORDER.

16. AT PRESENT THE ONLY MANUFACTURE IN ACTIVE OPERATION IS BRICK-MAKING AT THE LAKE BRICKFIELD, WHERE, EXCLUDING ANY LAND & KILN CHARGES, THE COST OF PRODUCTION UP TO THE PRESENT HAS BEEN RS. 24 PER 1,000. TEN-DAY REPORTS FOR THIS MANUFACTURE ARE NOW SENT UP REGULARLY TO THE DIVISIONAL OFFICE. THE WORK-ABSTRACTS FOR JANUARY AND FEBRUARY WERE COMPARED WITH THESE REPORTS, MUSTER ROLLS, AND OTHER VOUCHERS AND THE REGISTER OF WORKS AND FOUND CORRECT. BUT THE CHARGES ARE NOT CORRECTLY DISTRIBUTED TO THE SUB-HEADS IN THE TEN-DAY REPORTS. DURING JANUARY A STEAM ENGINE WAS AT WORK; THE CHARGES FOR FUEL AND WAGES SHOULD HAVE BEEN DEBITED TO THE SUB-HEAD 'MOULDING' BUT THE COST OF FUEL WAS DEBITED TO SUB-HEAD 'FIRING' AND THAT OF THE DRIVER AND FIREMAN TO 'LAND-KILNS'.

17. THE PRESENT IS THE BURNING SEASON AND THE EXECUTIVE ENGINEER CONSIDERS THAT IT WOULD BE UNSATISFACTORY TO BALANCE THE ACCOUNTS OF THIS MANUFACTURE AT SUCH A TIME; IT WOULD BE BETTER TO WAIT TILL JUNE, WHEN THE EXECUTIVE ENGINEER SAYS HE WILL STOP BURNING. THE TOTAL EXACT OUTTURN CAN THEN BE ASCERTAINED, AND THE WHOLE MANUFACTURE PUT ON A SATISFACTORY FOOTING FOR THE NEXT SEASON'S OPERATIONS. IT WOULD ALSO BE BETTER TO SANCTION THE ESTIMATE FOR THE 'SEASON' AND NOT THE OFFICIAL YEAR, SIMILAR TO A SPECIAL AND NOT AN ANNUAL REPAIR ESTIMATE.

18. CONNECTED WITH THE ABOVE MANUFACTURE, THERE IS A 'LAND & KILN' ACCOUNT CONSISTING OF TWO SEPARATE ITEMS, 'BRICK DRYING SHEDS' AND 'BRICKFIELD INCLUDING TRENCH KILN'. THE TOTAL EXPENDITURE UP TO THE END OF FEBRUARY ON THIS

SUPPLIED, AND WATCHMEN'S WAGES. THE IMPRESTS OF SUB-
CONDUCTORS LORD AND HOLLINGSWORTH MIGHT BE REDUCED AFTER
THE BUSY SEASON IS OVER AS THEY ARE GENERALLY RECOUPED ONLY
ONCE IN THREE WEEKS.

4. PAYMENTS FROM THE DIVISIONAL OFFICE ARE FOR
CONTRACTORS' BILLS, SUPPLIERS' BILLS, ESTABLISHMENT CHARGES
AND RECOUPMENT OF IMPRESTS. THE EXECUTIVE ENGINEER'S CASH
BOOK MIGHT BE BETTER KEPT BY THE HEAD CLERK; THE ENTRIES
ARE CRAMPED UP AND NOT CLEARLY WRITTEN.

5. MR. BRAGG MAKES LARGE PAYMENTS FOR LABOUR AND
MATERIALS SUPPLIED TO WORKS AND MANUFACTURES AND ALSO FOR
MAINTENANCE OF PUBLIC CATTLE. HIS PAYMENTS IN CASH WERE:
FOR DECEMBER RS.5,500; FOR JANUARY RS.5,850; FOR FEBRUARY
RS.6,600. THE COPY OF HIS CASH BOOK IS VERY CLEAR; BUT
IT IS SENT UP ONLY ONCE A MONTH TO THE DIVISIONAL OFFICE.
IT MIGHT ALSO BE BALANCED TWICE A MONTH.

6. THERE IS NOW A CASHIER FOR THIS DIVISION (VIDE PARA 3
OF LAST REPORT). AT PRESENT HIS WORK CAN HARDLY BE CALLED
CASHIER'S WORK AS HE MAKES NONE OF THE PAYMENTS FOR DAILY
LABOUR BUT PAYS SUPPLIERS FOR THE AMOUNTS OF THEIR BILLS
IN CASH IN THE PRESENCE OF A RESPONSIBLE PERSON; ONE CHEQUE
FOR THE AMOUNT OF ALL THE BILLS BEING DRAWN AND CASHED.
THESE BILLS SHOULD ALWAYS BE SIGNED BY THE WITNESS. HE
ASSISTS GENERALLY IN THE OFFICE, BUT HIS SERVICES WILL BE
REQUIRED FOR PAYING COOLIES ALONG SOME ROADS ABOUT TO BE
TAKEN OVER FROM THE LOCAL FUND BOARD.

7. SAPPER LABOUR IS EMPLOYED TO THE VALUE OF RS.600

TO

TO RS.700 A MONTH. THE ACCOUNTS OF THIS LABOUR ARE WELL
ARRANGED & CLEAR.

8. WITH THE EXCEPTION OF FOUR BUILDINGS BY CONTRACT
WORK IS EXECUTED BY DEPARTMENTAL AGENCY. THE CONTRACT
CERTIFICATES FOR OCTOBER WERE COMPARED WITH DUPLICATES AND
FOUND TO AGREE. THE DUPLICATE CERTIFICATE FOR DECORATIONS
TO GOVERNMENT HOUSE WAS SAID TO BE IN THE POSSESSION OF
THE PRIVATE SECRETARY TO THE GOVERNOR.

9. WORK ABSTRACTS ARE PREPARED IN THE DIVISIONAL
OFFICE AND MAY BE SAID TO BE NOW WELL KEPT. THE DEPARTMENTAL
CHARGES FOR OCTOBER WERE COMPARED WITH THE VOUCHERS IN THE
EXECUTIVE ENGINEER'S OFFICE AND FOUND CORRECT. SOME OF THE
VOUCHERS FOR GOVERNMENT AND ALL SUBSIDIARY BUILDINGS ARE
ONLY PLAIN RECEIPTS (ONE FOR RS.1,608-4-3) FROM THE MILITARY
SECRETARY TO THE GOVERNOR FOR MONEY GIVEN TO HIM BY THE
EXECUTIVE ENGINEER AND PAID AWAY TO FIRMS SUPPLYING FURNI-
TURE AND DECORATIONS.

10. IN NO CASE IS THE TOTAL OF A MUSTER ROLL EXPRESSED
IN WRITING AS WELL AS IN FIGURES, AND THE ROLLS ARE NOT
ALWAYS SIGNED BY A WITNESS. IT WAS NOTICED THAT THERE WERE
SEVERAL MAISTRIES INCLUDED IN MUSTER ROLLS, WHOSE PAY VARIED
FROM RUPEE 1-0-0 TO RS.1-12-0 PER DAY, AND A CONSIDERABLE
NUMBER OF WORKMEN WHOSE WAGES VARIED FROM 12 TO 16 ANNAS
PER DAY.

11. THE IMPROVEMENTS TO ROADS WITHIN DOTACANUND
MUNICIPAL LIMITS IS UNDER THE CHARGE OF TWO SUPERVISORS
WHO EACH SENDS UP DISTINCT TEN-DAY REPORTS. TWO WORK-

ABSTRACTS

G.C. No 2430W. 2-10-84
" 2562W. 18-10-84
" 5245W. 9. 3. 85

(3)

From,
The Examiner P.W. Accounts,
Madras.
To,
The Secretary to Government,
P.W. Department.

No. 9M

Dated 18th April 1885.

Recd.

Encls. 1.

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

Enclosure 14/3 9/13

NOTES OF INSPECTION BY W.E. CURRY ESQUIRE, DEPUTY
EXAMINER P.W. ACCOUNTS MADRAS, OF THE OFFICE OF THE EXECUTIVE
ENGINEER NILGIRI DIVISION ON THE 30TH. AND 31ST. MARCH, AND
1ST. APRIL 1885.

1. THE EXECUTIVE ENGINEER MAJOR A.C. SMITH R.E. AND
THE ACCOUNTANT MR. J.T. MADDOX WERE PRESENT. THIS DIVISION
WAS LAST INSPECTED ON THE 15TH. SEPTEMBER 1884, VIDE G.O. NO.
2562.W. OF 18TH. OCTOBER 1884.

2. THERE ARE NO EXECUTIVE SUB-DIVISIONS, BUT MR. TODD
ASSISTANT ENGINEER IN CHARGE OF THE WYNAAD SURVEYS SENDS A
COPY OF HIS CASH BOOK TO THE EXECUTIVE ENGINEER'S OFFICE
ALTHOUGH NOT HIS PASS BOOK WITH THE MALABAR TREASURY.
THE EXECUTIVE ENGINEER DRAWS ON THE OOTACAMUND BANK AND
GUDALUR SUB-TREASURY OF THE NILGIRI DISTRICT. SUB-CONDUCTOR
BRAGG ALSO HAS A DRAWING ACCOUNT ON THE OOTY BANK. THE
PASS BOOK WAS EXAMINED AND AGREED WITH THE CASH BOOKS.
THE PASS BOOK IS NOT VERY TIDY AND THE AMOUNTS OF CHEQUES
CASHED DURING THE MONTH AND OF REMAINING BALANCE ARE ENTER-
ED IN FIGURES ONLY.

3. THERE ARE FOUR IMPREST HOLDERS RECOUPED BY THE
EXECUTIVE ENGINEER. THEIR ACCOUNTS ARE IN GOOD ORDER.

NAME.	BANK.	AMOUNT.
CAPTAIN SPEED R.E.	-----	RS. 1,000.
SUB-CONDR. A.C. LORD.	SUPERVISOR. -----	RS. 1,000.
SUB-CONDR. H. HOLLINGSWORTH.	DO. -----	RS. 700.
MR. S. X. SALDANHA.	DO. -----	RS. 200.

IMPREST HOLDERS MAKE PAYMENTS FOR LABOUR, MATERIALS
SUPPLIED

ENCLOSURE.

Notes of inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, of the office of the Executive Engineer, Nilgiri Division, on Saturday, the 13th, and Monday, the 15th September 1884, dated Madras, 20th September 1884.

Major A. C. Smith, R.E., who had taken over charge of this division from Mr. Larmine on the 13th August 1884, was present, so was the accountant, Mr. Maddox. The last examination of this office was on 17th and 18th March 1884, vide G.O., No. 1004 W., of 18th April 1884.

2. Of the imprests mentioned in last report, Captain Speed's is reduced to Rs. 1,000; Mr. Sub-Engineer Bragg's is about to be abolished and to be replaced by a drawing account, but meanwhile is without adequate sanction (by the Government of India); Abdul Karim Khan Sahib's and Sub-Conductor Hollingsworth's are the same now as before; and C. Chinnatombay Pillay's is abolished. There must continue to be heavy labor payments, and these imprests have up to this been in busy times recouped as often as twice and thrice a-week. The clerical labor in keeping these imprest accounts and making such frequent copies for the Executive Engineer clerks. It was to give these clerks relief in this respect that the employment of a cashier (was urged upon the late Executive Engineer during my inspection on 3rd September 1883 (G.O. No. 2666 W., of 22nd September 1883) as well as to relieve the officers of the money responsibility for such large and frequent labor payments. The sub-divisional clerks' time thus set free could be employed upon the initial accounts of works.

3. This suggestion having now been adopted by Major Smith is on the point of being carried out, and a cashier has been applied for; but it was fully explained to the Executive Engineer at this inspection that the cashier's duties should be very cautiously defined. He should not have anything to do with the preparation of nominal muster rolls, and labor must always be paid before a competent witness. He should have nothing to do with the preparation of work abstracts or the like in the Executive Engineer's office, and, in fact, should be regarded as a paymaster only, the Executive Engineer's cash-book still being kept by the head clerk, and money made over to the cashier being shown as an imprest in the cash-book pending his production of the duly receipted nominal muster rolls, or other vouchers. The paymaster would keep a rough cash-book of his transactions and he should not need to, at any time, have money in his hands except for special, clearly defined payments, ordered and specified by the Executive Engineer. It is thought that all this would give a smart man continuous employment, and be a great relief to sub-divisional officers.

4. The imprest accounts were in order, as also the cash-book, and the accuracy of the Executive Engineer's drawing account balance on the 31st August was proved. The remarks in paragraphs 3 and 4 of the last report have had attention.

5. There are twelve works of some size being or about to be carried out by departmental labor only, and three large works by both departmental and contract system. This is exclusive of the manufactures, which, in this division, are heavy. In the accounting for departmental work, the Executive Engineer's office has of course to depend entirely on its power to get in ten-day reports; and as regards the work abstract and register nothing useful can be done without these reports, and it is chiefly because these reports have always been so very irregularly returned to the Executive Engineer, that the works accounts in his office, and his returns to the Examiner's office respecting the same, have been so unsatisfactory.

6. That this is not the whole cause, however, is shown by the very untidy and incomplete state of the Executive Engineer's books, and the work of the office has to be a great deal braced up and improved in the following respects, even although and whenever the initial accounts are made to come in quite punctually and complete.

7. Taking the manufactures accounts, perhaps the principle of these accounts may not at present be quite comprehended by the accountant, in which case he should master it as soon as possible.

8. The account in the Executive Engineer's office of the Lake brickfield for 1883-84 is founded upon no proper data either as regards outlay or outturn. Nominal muster rolls and daily or ten-day reports should have been furnished in the same way and as punctually as in the case of any other work, and the work abstract should as often have been written up. The outturn should have been advised as often as recorded on the spot, or, at least every ten days, when it should have been entered in the work abstract, a separate page, if necessary, being given to that purpose. The supervisor in charge should have kept, day by day, a register of receipts and issues of all materials in his custody (he has a large amount) the receipt side of which register would show, of course, the outturn of manufactures from time to time by debit to stock (building materials). The account of this Lake brickfield shows that the total value of work done in 1883-84 was Rs. 3,767-9-8, and that the outturn was only Rs. 1,990. There was, according to the accounts, no balance of materials at site to be carried forward, and so when the time arrived for balancing the account, the outturn during the year had been insufficiently charged to stock by Rs. 1,777-9-8. The land kilns account of this factory stood at Rs. 8,785-13-3 at the beginning and

at Rs. 19,130-3-8 at the close of the year, only Rs. 395 having been credited to this account by debit to manufactures, in 1883-84, viz., in November Rs. 110, and in January Rs. 285. In future there should be a regular monthly credit, and it is desirable to maintain in the register of works a separate account of such credits as well as of all debits to land kilns, &c. There is now no such account.

The rate of monthly credit to land kilns, &c., will be computed with reference, and in due proportion, to the expected outturn from first to last of the factory, so that when all the operations of the factory shall have come to an end, this land kilns account will be cleared.

In the case of this Lake brickfield, it has been said that when the time arrived to close the account at the end of 1883-84, the debits to manufacture having been Rs. 3,767-9-8, and the credits Rs. 1,990, there yet remained Rs. 1,777-9-8 to credit to manufacture by debit to stock (building materials) in order to balance the operations of the year. The accounts in the Executive Engineer's office show that instead of Rs. 1,777-9-8, as above, Rs. 1,211-9-5 only was so adjusted.

9. As regards the stock manufactures at Wellington the 1883-84 "total value of work done" amounted to Rs. 8,351-9-1, and when the time arrived for closing the account there were materials at site, which of course would go into the next year's work, valued at Rs. 364-13-0. The outturn during the year, unlike that of the Lake factory, exceeded the cost, amounting to Rs. 9,408-4-2. Now, of course, the real credits in the year's account of these manufactures will have been—

	RS.	A.	P.
Outturn credited month by month by debit to stock ...	9,408	4	2
Value of materials carried forward to next account ...	364	13	0
Total ...	9,773	1	2

whereas the total value of work done only amounted to Rs. 8,351-9-1, so that the outturn had been overcharged to stock by Rs. 1,421-8-1, and especially in the absence of any land kilns account the obviously correct adjustment would have been to credit stock by debit to manufactures with that amount. The amount so debited to manufactures was, however, Rs. 1,582-4-7 and no balance of materials was brought forward in the 1884-85 account.

10. These differences could not be explained by the accountant. The accounts of 1884-85 regarding manufactures require to be set on a proper footing as regards ten-day reports of outlay and outturn and work abstracts, and the necessary sanctioned estimate for each operation should be obtained.

11. The register of works is not at all neat or well kept, and the lateness of ten-day reports has made the punctual posting of it quite impossible. As regards work abstracts they are in the hands of a competent clerk, and those that are maintained are written up regularly and intelligently, but these abstracts are necessary for all works on which departmental agency is employed, and moreover the Executive Engineer should himself examine and certify to each of them, vide code paragraph 2247.

12. As for contract work the code paragraph 1923 does not seem to be attended to, and code paragraph 2267 regarding prompt closing and settlement of contractors' accounts should be borne in mind. The account of the combined post and telegraph offices at Ootacamund, referred to in paragraph 8 of the last report, has been duly investigated, and it was found that the departmental rate was higher than the contract rate of work done. Paragraph 9 also of the last report is attended to. It was stated that in the contractors' accounts there is no item in dispute or at all doubtful.

13. The materials at site of works aggregate a value of Rs. 13,520, and are placed at seventeen works. They were said to be of good value and none surplus.

14. The stock balance at end of August comprised—

	RS.	A.	P.
Small stores ...	16,021	9	3
Building materials ...	1,477	1	5
Timber ...	327	4	10
Painters' stores ...	93	9	2
Miscellaneous stores ...			
Total ...	17,920	13	6

the sanction for same being Rs. 17,500 per G.O., No. 1895 W., of 4th August 1884 (see also paragraph 4 of G.O., No. 1004, of 18th April 1884). The timber (teak) stands on the books at Rs. 2 per cubic foot in rough squares, which is cheap; all the stock was verified in March last

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.

2nd July 1884.

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

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, Nilgiri 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 Nilgiri 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 Nilgiri 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

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.

ENCLOSURE.

STATEMENT of Propositions for Revision of Establishment.

ORDER SANCTIONING PRESENT ESTABLISHMENT—GOVERNMENT OF MADRAS, PUBLIC WORKS DEPARTMENT.	Number.	Date.	Office to which the proposition refers.	NATURE OF CHANGE.										PROPOSITIONS.			
				PRESENT SCALE.					PROPOSED SCALE.					Permanent.		Temporary.	
				Number.	Designation.	Minimum.	Increment.	Maximum.	Average or fixed.	Number.	Designation.	Minimum.	Increment.	Maximum.	Average or fixed.	Increase per Month.	Decrease per Month.
1416 W.	1	6th June 1882.	NIGHT Division Office.	1	Clerk, 3rd Grade.	60	20	80	70	1	Clerk, 3rd Grade.	80	20	100	90	20	
Do...	1	Do. ..		1	Do. 4th Grade.	40	10	50	45	1	Do. 3rd Grade.	60	20	80	70	25	
Do...	1	Do. ..		1	Do. 4th Grade.	30	10	40	35	1	Do. 3rd Grade.	50	10	60	55	20	
Do...	1	Do. ..		1	Do. 4th Grade.	30	10	40	35	1	Do. 4th Grade.	40	10	50	45	10	
3429 W.	1	30th Nov. 1883.		1	Do. 4th Grade.	30	10	40	35	1	Do. 4th Grade.	40	10	50	45	10	
1416 W.	1	6th June 1882.		1	Storekeeper	25		25	25	1	Storekeeper	50		50	50	25	
Do...	1	Do. ..		1	Draughtsman, 1st Class.	50	20	70	60	1	Draughtsman	100	20	120	110	50	
Do...	1	Do. ..		1	Do. 2nd Class.	35	15	50	42½	1	Do.	70	10	80	75	32½	
	8			8		300	95	395	377½	8		490	100	590	510	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.

5/953

GENERAL.
ACCOUNT.

Gobt. of (1885) Madras.

PUBLIC WORKS.

Dated April, 22nd.

Recd.

Encl.

G.O., 22nd April 1885, No. 953 W.

APRIL.

Notes of Inspection

Orders on — submitted by the Examiner,
Public Works Accounts, of the office of the
Nilgiri division.

1/5/3

4TH AUGUST 1884, No. 1895 W., PUBLIC WORKS.

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. *Imprests—Paragraph 3.*—The
imprestts 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 pay-
ments, 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,
* Revised estimate ready; will be submitted
immediately.
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.

ORDER—dated 22nd April 1885, No. 953 W., Public Works.

Communicated to the Superintending Engineer, IV Circle, for information and consideration.

2. The special attention of the Superintending Engineer is drawn to the Examiner's remarks on paragraphs 3, 6, and 16 to 19 of the inspection notes.

3. The Superintending Engineer should address the Military Secretary to His Excellency the Governor on the subject of paragraph 9.

4. With reference to paragraph 10, it is presumed that the Superintending Engineer has, under paragraph 1090 of the Public Works Code, approved the rates of pay allowed to maistries employed on works.

5. Adverting to paragraph 5 of G.O., No. 2562 W., dated 18th October 1884, the Government observe that the improvement in the state of the divisional office is satisfactory. The matters still requiring rectification should receive the early and close attention of the Executive Engineer.

(True Extract.)

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

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

Exd. A. Grubert.
Spare Copies

3/953

It is, I presume, important to Government to know the true facts regarding these operations, and if charges are not correctly made, rates must be affected and erroneous results put forward, ending probably in a large item of loss to be distributed over works in progress which should really have been charged to works perhaps completed.

Paragraph 21.—The recovery should have been made at once by the person in whose charge the bonds remained, and the accountant should have seen this was not delayed.

ENCLOSURE.

NOTES of inspection by W. E. CURRY, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Nilgiri division, on the 30th and 31st March and 1st April 1885.

The Executive Engineer, Major A. C. Smith, R.E., and the accountant, Mr. J. T. Maddox, were present. This division was last inspected on the 15th September 1884 (*vide* G.O., No. 2562 W., of 18th October 1884.)

2. There are no executive sub-divisions, but Mr. Todd, Assistant Engineer in charge of the Wynad surveys, sends a copy of his cash book to the Executive Engineer's office although not his pass book with the Malabar treasury. The Executive Engineer draws on the Ootacamund bank and Gúdalúr sub-treasury of the Nilgiri district. Sub-Conductor Bragg also has a drawing account on the Ootacamund bank. The pass book was examined and agreed with the cash books. The pass book is not very tidy, and the amounts of cheques cashed during the month and of remaining balance are entered in figures only.

3. There are four imprest-holders recouped by the Executive Engineer. Their accounts are in good order.

Name.	Rank.	Amount.
Captain Speed, R.E.	...	Rs. 1,000
Sub-Conductor A. C. Lord,	Supervisor	1,000
Sub-Conductor H. Hollingsworth,	do.	700
Mr. S. X. Saldanha,	do.	200

Imprest-holders make payments for labor, materials supplied, and watchmen's wages. The imprests of Sub-Conductors Lord and Hollingsworth might be reduced after the busy season is over, as they are generally recouped only once in three weeks.

4. Payments from the divisional office are for contractors' bills, suppliers' bills, establishment charges and recoupment of imprests. The Executive Engineer's cash book might be better kept by the head clerk; the entries are cramped up and not clearly written.

5. Mr. Bragg makes large payments for labor and materials supplied to works and manufactures and also for maintenance of public cattle. His payments in cash were: for December Rs. 5,500; for January Rs. 5,850; for February Rs. 6,600. The copy of his cash book is very clear; but it is sent up only once a-month to the divisional office. It might also be balanced twice a-month.

6. There is now a cashier for this division (*vide* paragraph 3 of last report). At present his work can hardly be called cashier's work as he makes none of the payments for daily labor, but pays suppliers for the amounts of their bills in cash in the presence of a responsible person, one cheque for the amount of all the bills being drawn and cashed. These bills should always be signed by the witness. He assists generally in the office, but his services will be required for paying coolies along some roads about to be taken over from the Local Fund Board.

7. Sapper labor is employed to the value of Rs. 600 to Rs. 700 a-month. The accounts of this labor are well arranged and clear.

8. With the exception of four buildings by contract, work is executed by departmental agency. The contract certificates for October were compared with duplicates and found to agree. The duplicate certificate for decorations to Government House was said to be in the possession of the Private Secretary to the Governor.

9. Work abstracts are prepared in the divisional office and may be said to be now well kept. The departmental charges for October were compared with the vouchers in the Executive Engineer's office and found correct. Some of the vouchers for "Government House and all subsidiary buildings" are only plain receipts (one for Rs. 1,608-4-3) from the Military Secretary to the Governor for money given to him by the Executive Engineer and paid away to firms supplying furniture and decorations.

10. In no case is the total of a muster roll expressed in writing as well as in figures, and the rolls are not always signed by a witness. It was noticed that there were several mistakes

included in muster rolls, whose pay varied from Re. 1 to Rs. 1-12-0 per day, and a considerable number of workmen whose wages varied from 12 to 16 annas per day.

11. The "improvements to roads within Ootacamund municipal limits" is under the charge of two supervisors who each sends up distinct ten-day reports. Two work abstracts are maintained, so that the register of works cannot be written up without the help of an intermediate waste book. Only one work abstract should be used, into which all the ten-day reports should be abstracted.

12. Part IV of work abstracts was said to be shown to the individuals in charge of the work, for their information and verification when they came to the divisional office. There is no method in this arrangement and Part IV is not signed by those in charge of the work.

13. The register of works is posted for February and is now neatly kept. The work abstracts for that month were compared with it and found to agree.

14. The stock accounts of this division are now simple and ought to give no trouble. The stock consists of building materials and a small supply of paint, and the only items received and issued during the past half year are bricks, lime, cement, and paint. It is kept at following places:—Cement and paint at the divisional office under the storekeeper's charge; bricks at the Lake brickfield and building materials at Wellington; fuel is called materials at site of manufacture. The lime manufacture at Stonehouse is now closed, lime being purchased.

15. The monthly abstracts of stock received and issued for January and February were compared with the stock abstract book and found correct. The latter is now neatly kept; and the book-work part of the stock accounts is now in order.

16. At present the only manufacture in active operation is brick-making at the Lake brickfield, where, excluding any land and kiln charges, the cost of production up to the present has been Rs. 24 per 1,000. Ten-day reports for this manufacture are now sent up regularly to the divisional office. The work abstracts for January and February were compared with these reports, muster rolls, and other vouchers and the register of works and found correct; but the charges are not correctly distributed to the sub-heads in the ten-day reports. During January a steam-engine was at work; the charges for fuel and wages should have been debited to the sub-head "moulding," but the cost of fuel was debited to sub-head "firing" and that of the driver and fireman to "land-kilns."

17. The present is the burning season, and the Executive Engineer considers that it would be unsatisfactory to balance the accounts of this manufacture at such a time; it would be better to wait till June, when the Executive Engineer says he will stop burning. The total exact outturn can then be ascertained, and the whole manufacture put on a satisfactory footing for the next season's operations. It would also be better to sanction the estimate for the "season" and not the official year, similar to a special and not an annual repair estimate.

18. Connected with the above manufacture, there is a "land and kiln" account consisting of two separate items, "brick drying sheds" and "brickfield including trench kiln." The total expenditure up to the end of February on this account was Rs. 23,240, of which only Rs. 1,840 had been adjusted, leaving the debit to land-kiln account at end of February as Rs. 21,400. The question of further adjustments has now been settled (*vide* G.O., No. 545 W., dated 9th March 1885).

19. Each of these items, viz., "brick-drying sheds" and "brickfield including trench-kiln" has been treated like a "work." Expenditure on each has been accounted for by sub-heads, and recorded month by month in the register of works. One of these sub-heads is "general charges." The first item has been closed and the entries in the register of works ruled off; but expenditure on the second item is still being steadily incurred, though very erroneously. Thus for January Rs. 60 was added to "general charges" for labor including the pay of an engine-driver, night-watchman, and a storekeeper. During February Rs. 125 was added to "general charges" for labor, including the pay of a storekeeper, engine-driver, and a firer, Rs. 15 each. All these charges should have been debited direct to the brick manufacture.

20. Two or three service books require reattesting.

21. Out of seven stamped contract bonds (value Rs. 8-8-0) to the debit of miscellaneous advances, four were said to have been used by contractors from whom their value should be recovered.

22. One savings bank pass book, sent to the Deputy Collector to enter a fresh deposit, was still in his hands.

23. There is a net debit at present to miscellaneous advances on account of maintenance of public cattle, although some time back the value of work done by the bullocks showed a surplus over expenses; this result is in consequence of the rates being lowered much below the local rates to reduce this surplus. Local rates are said to be charged from 1st February 1885.

24. The schedule of rates is dated February 1885. An account of postage labels is kept for each day.

9th April 1885.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from D. C. GORDON, Esq., Examiner, Public Works Accounts, Madras, to the Secretary to Government, Public Works Department, dated 13th April 1885, No. 9 W. :—

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

Paragraph 3.—The Superintending Engineer's consideration is requested to the possibility of reducing the large imprests, seeing that the object of appointing a cashier to the division was to enable him to make payments on works and relieve imprest-holders and sub-divisional officers of this duty.

Paragraph 4.—The accountant should see that the cash book is properly kept; the Executive Engineer also has the opportunity of detecting any shortcomings.

Paragraph 5.—It would save time and facilitate posting in the divisional office if the cash book were sent in more frequently.

Paragraph 6.—The cashier was applied for in order to make payments—see Superintending Engineer's letter, No. 305 C-E.W., of 5th September 1884, paragraph 4, to the Chief Engineer, Public Works Department, and the references therein quoted, and my remarks thereon (G.O., No. 2430 W., dated 2nd October 1884), and he ought to be constantly on the move paying up labor, &c. If this were arranged for, the necessity for large imprests would be avoided.

Paragraph 9.—The attention of Government is invited to the absence of proper vouchers for money given in advance for the furniture, &c., for Government House. There appears no reason why trade bills, passed by the Military Secretary to His Excellency the Governor, should not be sent to the Executive Engineer for payment. As matters stand now certain sums are given away by the Executive Engineer who is ignorant of the purpose to which they are devoted.

Paragraph 10.—The employment of maistries on pay of from Rs. 30 to Rs. 52 per mensem is also brought to notice of Government.

Paragraphs 16—19.—The very unsatisfactory results from brick manufacturing have lately had the consideration of Government—see G.O., No. 545 W., dated 9th March 1885. The sub-head "land and kilns" appears to be a sort of depository for general charges, apparently with the object of minimising expenditure properly chargeable to manufacture and so favoring rates of outturn, *e.g.*, wages of engine-driver and firemen, night-watchmen, storekeeper, labor and so forth. All these items, if the men are not establishment proper, are chargeable to operations, and certainly not to a sub-head "land and kilns." In the Executive Engineer's letter forwarded by the Superintending Engineer it was stated that for several months no charge for land and kilns had been made to manufacture because the rate of outturn would have been enormous, but the fact was overlooked that loss on operations has to be charged to works in progress, and that the proportion for land and kilns which had not been charged to outturn must be eventually charged to the works on which the underrated outturn was used, as ordered in G.O., No. 545 W., above quoted.

If the "drying sheds" and other structures which are debitable to land and kilns have been completed, the (construction) account in the register of works should have been closed and done with. "General charges" is a legitimate and necessary sub-head in all manufacturing operations, and has nothing whatever to do with "land and kilns."

(1) Number of pages 40
(2) Date of repair 10.5.57
(3) Initials of the Referencer long

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W. DEPARTMENT

G.O. No.	953-W	Press.
B.P. No.		Mis.
Dated	22-4-1885	198

Not to be folded or roughly handled.

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 Nilgiri 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.

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.)

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

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

Exd. E. Fernandez.
Spare Copies

GENERAL.
ESTABLISHMENT.

Gobt. 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.

2ND OCTOBER 1884, No. 2430 W., PUBLIC WORKS.

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 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. :—

- (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