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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P. W DEPARTMENT

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29th May 1886, No. 1340 W., Public Works.

1340/1

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following papers:—

From D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 8th April 1886, No. 4 W.

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

2. The matters dealt with in paragraphs 3 to 8, inclusive, are especially brought to notice of Government.

3. The irregularities mentioned in paragraph 10 should have come to the knowledge of the accountant had he properly checked the cash accounts entries. Most of the items are evidently the result of carelessness. There is no object in drawing a cheque until it is required to be paid away, and the entry of transactions in cash-books should be timely, not prospectively or retrospectively.

4. The Superintending Engineer's attention is necessary to the practice referred to in paragraph 10, clause (viii) to the location of cash chests, clause (x), to the necessity or otherwise of imprests, and the delays in payments for labor, clause, (xi); paragraph 11 (*c*) (*d*) (*e*) and (*h*) also require his notice.

5. The Executive Engineer's explanation of the double charge [paragraph 11 (*a*)] should be furnished, and his personal attention is necessary to the various points in the report as a whole.

6. I do not consider the state of the office quite satisfactory, for though there is nothing much out of order, the report gives the impression of a want of system and of proper supervision over the office work generally.

Enclosure.

Notes of inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Nílgiri division, on the 20th, 22nd, 23rd and 24th March 1886.

Major A. C. Smith, R.E., the Executive Engineer, and Mr. Maddox, the accountant, were present. This office was last examined by an Accounts officer in March 1885—see papers with G.O., No. 953 W., of 22nd April 1885.

2. The two sub-divisional officers, Sub-Conductor R. A. Bragg, Sub-Engineer, and Sub-Conductor A. C. Lord, Sub-Engineer, have drawing accounts, and under the Executive Engineer there are two imprest holders, Mr. S. K. Saldanha, supervisor at Gúdalúr, Rs. 200, and Sub-Conductor H. Hollingsworth, supervisor at Wellington, Rs. 700.

3. It will be presently shown that Mr. Lord's disbursements are almost altogether for that labor, for which it was urged in 1883* and again in 1884,* that a cashier should be appointed to make payments under the direction of the Executive Engineer, and so to relieve the sub-divisional officer of the business of such large and detailed cash payments. When this recommendation was made by Accounts officers, Mr. Bragg as well as Mr. Lord had a maximum imprest which was very frequently recouped. It was upon the Superintending Engineer's letter to the Chief Engineer, Public Works Department, No. 305 C.E.W., of 5th September 1884 and

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* See paragraph 4 of Examiner's inspection report with G.O., No. 762 W., of 8th March 1883.
Paragraph 4 of report with G.O., No. 2656 W., of 22nd September 1883, and paragraph 2 of report with G.O., No. 2582 W., of 18th October 1884.
Paragraph 6 of report with G.O., No. 953 W., of 22nd April 1885.

the papers therein quoted that the proposals from the Examiner resulted in orders of Government being passed in G.O., No. 2420 W., of 2nd October 1884, sanctioning the cashier's appointment.

4. Fourteen days after the above Government Order had been received in the Executive Engineer's office, that officer wrote in his No. 371 of 29th October 1884 to the Superintending Engineer, that as one of the sub-divisional officers (Mr. Bragg) the heaviest imprest holder, had been given a drawing account (G.O., No. 2448 W., of 4th October 1884) and as most divisional office payments were being made by cheque there was now no need of a cashier for the functions specified in code paragraphs 2125 to 2130. The cashier specially sanctioned for such duties particularly *for payments of labor away from Ooty* was, it was suggested in this letter, to be utilised *for assisting the accountant and for making petty contingency disbursements in Ootacamund.*

Mr. Rozario, the cashier who was recommended by the Executive Engineer for the appointment because he would be useful in bringing the office into order, and who had been duly appointed, was accordingly used in the office, and made no payments such as his appointment contemplated till August 1885.

5. The Executive Engineer in his letter No. 90 of 13th April 1885 to the Superintending Engineer referred to the above letter and asked that as the cashier's responsibility would now be increased by his intended exercise of the cashier's proper functions according to the code (for which duties his appointment was originally sanctioned), he should get Rs. 50 per month, or nearly 70 per cent. more than Government had sanctioned for the appointment, now that he would be called upon to pay laborers as originally intended. The Superintending Engineer in supporting this, gave as reason *the need of paying labor more frequently than once a month*, and the same reason had been shortly before urged (Executive Engineer's letter to Superintending Engineer, No. 689 of 27th March 1885) for giving Mr. Lord, the sub-divisional officer concerned, a drawing account.

6. G.O., No. 1043 W., of 4th May 1885, sanctioned the increased pay for the cashier, and the drawing account for Mr. Lord was duly sanctioned by the Superintending Engineer, but the labor has since never been paid more frequently than once a month. In fact the Executive Engineer stated at the inspection that the laborers would not care to be paid otherwise than as monthly servants.

The payments of labor on the Kullar-Gúdalúr road have been as follows :—

For July 1885, Kullar to Ootacamund on 11th August 1885, Ootacamund to Gúdalúr on 17th August 1885.
For August 1885, Kullar to Ootacamund on 10th September 1885, Ootacamund to Gúdalúr on 15th September 1885.
For September 1885, Kullar to Ootacamund on 5th October 1885, Ootacamund to Gúdalúr on 20th October 1885.
For October 1885, Kullar to Ootacamund on 12th November 1885, Ootacamund to Gúdalúr on 9th November 1885.
For November 1885, Kullar to Ootacamund on 3rd December 1885, Ootacamund to Gúdalúr on 12th December 1885.
For December 1885, Kullar to Ootacamund on 26th January 1886, Ootacamund to Gúdalúr on 21st January 1886.
For January 1886, } No payments made there being no funds left of the budget
For February 1886, } allotment.

The labour employed for January and February should have been promptly paid regardless of the insufficiency of budget provision, which could have been reported.

7. The above payments have been made thus :—The nominal muster rolls having been got ready by the sub-divisional officer's clerk, or by a maistry, the cashier is advised that payment will be made on a certain day at a certain place or places along the road, usually 20 to 30 miles from Ootacamund. Thither the cashier repairs on his pony (horse allowance Rs. 15 per month, *vide* G.O., No. 2594 W., of 4th November 1885) and receives the needful cash from the sub-divisional officer, in whose presence and under whose direction he pays the laborers. After all are paid, the balance, if any money remains, is handed to the sub-divisional officer with the nominal muster rolls and the cashier returns to Ootacamund. The sub-divisional officer, Mr. Lord, personally stated at the time the office was under inspection that this procedure calls for as much of his time as if he himself paid the men or had them paid, and that the payment is going on all the while under his eye, so that there seems to be no need of a man from 20 to 30 miles off for such a job, which occupies only a few hours.

8. Mr. Lord's disbursements from September 1885 to February 1886 inclusive, for such labor, aggregated Rs. 19,857-12-10 or say at an average of Rs. 3,310 per month: his total disbursements for the above period aggregated Rs. 20,682-2-9 or say an average of Rs. 3,447 per month, so that if the cashier did pay from the Executive Engineer's office direct, as originally intended, Mr. Lord's imprest need only be about Rs 100. It seems now advisable for the Superintending Engineer to decide between the abolition of the cashier or that of Mr. Lord's drawing account. The Executive Engineer in his letter No. 3107 of 13th March 1886, to the Superintending Engineer, has applied for the cashier for 1886-87.

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9. The cashier is generally absent paying labor about ten days in the month. His duties otherwise being (1) the payment of local labour; (2) the preparation of (*a*) contractors' bills, (*b*) contractors' ledger accounts, (*c*) minor works work voucher, (*d*) the stock purchases and sales account, (*e*) the stock account current, (*f*) some of the work abstracts. The first incumbent of the cashier's appointment, Mr. Rozario, has been for some months replaced by a clerk, Ragavandra Row, a competent man. Mr. Rozario assists the accountant in the office. He prepares the cash abstract book, the schedule of expenditure, the adjustment book, the cash account current, the registers of appropriation and form M. 78. Mr. Rozario's experience in accounts and his ability are such that he is of great use to the accountant: indeed when it is added that there is also another clerk, Nursing Row (who prepares work abstracts and work vouchers posting the register of works) whose whole time is devoted to accounts work and who is very useful therein, it will be obvious that the accountant is not now by any means overworked.

In September 1883 the accounts staff of the office was :—

One accountant, 4th grade.
* Executive Engineer's head clerk. } One clerk * at Rs. 64 (only kept cash book).
Do. at „ 31.
Do. at „ 15.

In January 1886 the same staff is:—

One accountant, 2nd grade.
† Executive Engineer's head clerk. } One clerk † at Rs. 80 (only keeps cash-book).
One-cashier at „ 50.
One clerk at „ 40.
Do. at „ 30.

10. (I) The cash balance was counted and amounted to Rs. 31-15-10. The balance as per cash-book was Rs. 931-7-10 or after deducting imprests (Rs. 900) Rs. 31-7-10. The surplus cash, eight annas, was said to be due to that amount having been received the previous day too late for entry. The balance of the Executive Engineer's drawing account at the close of February 1886 was proved correct.

(II) There are strong indications that neither the divisional cash-book nor the sub-divisional cash accounts are sufficiently audited by the accountant. For instance, cheque No. 23817 47/N., dated 15*th* January 1886, is entered in the cash-book as paid on the 14th January 1886; the voucher (No. 32 of 14th January 1886) showing the contractor's acknowledgment, dated 14th January 1886 and in 'date of payment' column, '14th January 1886.' The inaccuracy of this is not, as the accountant states, confined to an error in the date of entry in the cash-book. The same remark applies to cheque No. 23817 46/N of 15th January 1886.

(III) Contractor Chidamberum Pillay was paid for 17$\frac{1}{7}$ cubic yards of blue metal Rs. 46-15-8 on the 29th January 1886, *vide* cheque No. 16 S.W.A. of that date, but the contractor's acknowledgement is dated 23rd January 1886, and this bears the accountant's initial.

(IV) In Mr. Lord's sub-divisional cash-book, cheque No. 42 S.C.A., Rs. 44-8-6, in favor of self or order is entered as cashed at treasury on the 29th January 1886, the proceeds being also entered as received on that date (cash from treasury), but the pass-book shows that above cheque was cashed on the 1st February. The cash-book also shows on the credit side a cash payment of Rs. 44-8-6 to labor on the 30th January 1886, the nominal muster roll shows date of payment 30th January 1886, but Mr. Lord explained that the men were not actually paid till after the cheque was cashed, on the 1st February 1886.

(V) The accountant's view that it is right to enter cheques in the cash-book as paid, against the date on which they are drawn regardless of the actual date of payment, is not in accordance with rule, see code paragraphs 2088, 2092 and rule 4 at back of form M. 6, nor is it correct to debit the cash-book with cash which has not been received.

(VI) Payment into treasury of miscellaneous receipts, by cheque 4 N. 24026 of 24th February, drawn in favor of head clerk, Executive Engineer's office, is entered in the cash-book on the 24th February, but the remittance book shows its original entry there on the 26th February, and that it was acknowledged on that date by the treasury officer. Similarly cheque No. 43 N. 23049 of 6th November 1885, in favor of head clerk, Rs. 199-5-1 was entered in the cash-book on the 6th November as paid into the treasury, but the remittance book showed its actual payment on the following day.

Cheques drawn for payment into treasury of miscellaneous receipts should not be made payable to head clerk, but should be endorsed as directed in code paragraph 1894.

(VII) To recoup Mr. Hollingsworth's imprest by Rs. 411-1-6 and to increase it from Rs. 500 to Rs. 700, cheque No. 45 C. 23044 of 18th January 1886, for Rs. 611-1-6 was drawn, the full amount appearing in the payments column of the cash-book on the 18th January 1886. On the 26th Rs. 200 of the above amount was debited in the cash-book as "cash from treasury," but the increase to the imprest should of course have appeared by itself, just as an original imprest would appear, as a note in red ink, but not as a payment, see code paragraph 2187. In nearly every case the cheque drawn for cash to place in chest have been entered as cashed, and the proceeds as having been received *per contra* days before the actual receipt of the cash in exchange for the cheque.

(VIII.) Payment to Messrs. Groves and Company, as per vouchers 81 and 82 of 15th March 1886, Rs. 6,000 is "on account of work done pending receipt of detailed measurements" on the bakery and on the church at Wellington. The Executive Engineer stated that it has been found expedient to pay these contractors frequently, and on rough estimate of work done to date.

(IX.) Nominal muster rolls in support of payments to labor were found to contain not only labor but petty supervision.

(X.) Messrs. Bragg and Lord have their cash safes in their houses, which the Executive Engineer considers more secure than if kept in their offices. The Executive Engineer's cash safe is at present insecure and should be built into the floor or into the wall of the office.

(XI.) The imprest account of Mr. Saldanha was last recouped on the 17th December 1885, for Rs. 141-7-9, no previous recoupment having been necessary since the 13th June 1885. In Mr. Hollingsworth's imprest accounts it was observed that labor for petty repairs to military buildings at Wellington, for 7th June to 16th July 1885, was paid on the 7th August 1885; that for 17th July to 6th September paid on 28th September 1885; that for 7th September to 6th October on the 14th November 1885; that for 7th to 20th October and from 7th November to 6th December 1885 paid on 7th January 1886. The Executive Engineer states that these coolies are permanent and are generally in no hurry for payment, but it must invariably facilitate and economise work to pay on regular dates. The above are some of the points noticed in an examination of the cash accounts.

(XII.) The imprest accounts are checked, as also are the sub-divisional cash accounts, by Mr. Rozario, but the accountant should do this himself, and should also check the cash-book, during which important duty he should have cheque-books, and of course all bills, and whenever possible the pass-book at hand for comparison. The accountant must recognise the necessity of himself attending to these matters, no matter how many clerks may be allowed for his assistance, and his initial to vouchers and to cash accounts must on every occasion bear date and be in ink.

11. As regards the accounts of works, the following notes are offered:—

(a) *Furniture charges, Government House.*—Bill from Barnard, Bishop, and Barnards for two hot air stoves, Rs. 351-9-0 (£26-12-10), paid on the 24th February 1886, contains an error which does not appear to have been attended to, the two cases containing the stoves, value £1-16-0, having been charged twice over and the bill paid in full.

(b) *Repairs to Government House, Rs.* 8,190.—This estimate, sanctioned by the Superintending Engineer on the 4th November 1885, contemplated besides repairs, "removing the roof of the apothecary's quarters and re-roofing, with corrugated iron, also raising the walls of these quarters, also altering fire places, chimneys, &c., of Government House." Perhaps this may be thought more of alteration as per code paragraph 1515, than repair.

(c) *Building a Church at Wellington.*—Mr. Martin, maistry charged to petty supervision of this work is also charged to petty supervision of the bakery (see Standing Order No. 146 of 1885 reconstructing code paragraph 1090). In contract certificate for February 1886, it is certified by the supervisor that the work paid for on the 17th February 1886 was measured from the 17th to 24th February 1886.

(d) *Bakery at Wellington.*—This work was begun in February 1885. The first payment was on 31st March on measurements in March. There were no further measurements apparently till the 10th August 1885, though work had been incessant. The measurement sheets of 10th October 1885 include all previous measurements, so do measurement sheets since received. If these sheets are copied from the measurement book, the work of measuring, recording and copying must be enormous. The bakery will take 18 months to build and each measurement comprehends it seems all that has gone before, which involves a great deal of labor in the Executive Engineer's office calculating out-work done since last report.

(e) As regards measurement books generally, all that were shown at the inspection were very badly kept, generally in pencil, with frequent corrections, no sign of any check, and no one's signature or initial to any measurement. Standing order adding to the directions at back of form M 19 is not yet attended to.

(f) Ten-day reports are not punctually received in the Executive Engineer's office. They should be despatched from works *immediately* after the period concerned.

(g) The register of works should be initialled at each examination by the Executive Engineer, in the case of every account there stated.

(h) The materials at site, which aggregate in value Rs. 25,354-7-9 and which are spread over eleven works, should be periodically verified and these accounts attested by sub-divisional officers.

12. *Stock.*—The stock of the division on the 28th February 1886 comprised:—

	RS.	A.	P.
Small stores	0	6	8
Building materials	13,434	15	8
Painters' stores	90	0	0
Miscellaneous stores	586	6	0
Manufactures	— 301	15	5
Land and kilns	17,689	1	7

Stock was last verified in October 1885. A survey report is said to be under preparation regarding the articles of the kind referred to in Examiner's office note printed with G.O., No. 359 W., of 10th February 1886. The above balances are in the aggregate covered by the sanctioned limit as per above Government Order, but in the detail every item except manufacture much exceeds that limit. The accounts of stock are well kept by Mr. Rozario and the cashier.

13. There are two accounts of *land kilns* (manufacture), &c., stated in separate places in the register of works and kept quite as any other work accounts, from first to last, which is right, but the progress of the debit to *land kilns* month by month should be accompanied by the credit to that account as from time to time afforded, so that it may be plainly seen at any time how much remains to be cleared. The amount so remaining at the end of February 1886 was found, after examination of the accounts, to be Rs. 17,689-4-1.

14. The charges for manufacture of bricks up to September last, Rs. 24,618-11-11, included Rs. 403-6-4 still unadjusted with the Civil department for supplies from the Forest department in May 1885. Hence the credit or *minus* balance under manufacture (paragraph 12). The total charges for manufactures as above exceeded the outturn by Rs. 4,000-5-2, which amount had therefore, when the time came to adjust the account, to be credited to manufactures by debit to building materials. Operations have been resumed in the beginning of March 1886.

15. The tools and plant accounts were checked and found in fair order. On the tools and plant returns in Mr. Bragg's sub-division there are 18 carts and 14 pairs of cattle. The miscellaneous advance account at end of February 1886 shows that the cost of keeping up these was on that date balanced by the income derived, though Rs. 133-5-0 still remained to be recovered. Of this amount nothing is regarded as at all doubtful.

16. In the register of buildings the column 'value' should be filled in. The buildings known as 'Blackwood' and 'West Cottage' on the lake, bought in December 1885, are not entered in the register.

17. The register of budget appropriation and of liability are well kept by Mr. Rozario.

18. The reports of the former inspections of the office and Government orders thereupon should be filed for ready reference.

19. The office code should be posted up to date with standing orders.

20. The assistance given to the accountant is such that he has very little to do, and he should do that little thoroughly. If the office work were twice what it is, the present office staff should suffice.

Memorandum, No. 11 D., dated 15th April 1886.

Referred to the Superintending Engineer, IV Circle, for favor of full report on the several points dealt with in paragraphs 3 to 8 of the inspection notes; also for any remarks he may have to offer with respect to the irregularities brought to notice in paragraph 10 and the attached clauses.

2. The Executive Engineer's explanation of the double charge noticed in paragraph 11 (*a*) should be submitted, and that officer should be asked for any remarks he may wish to make with respect to the manner in which the accountant is alleged to conduct his duties.

From Colonel J. BEATTY, R.E., Superintending Engineer, IV Circle, to the Chief Engineer, Public Works Department, dated Ootacamund, 30th April 1886, No. 122 C/E.W.

As directed in paragraph 1 of your memorandum, No. 11 D., of 15th instant, I have the honor to report on the points dealt with in paragraphs 3 to 8 of the inspection notes* of the Deputy Examiner, dated 30th March 1886, and to offer remarks on certain irregularities brought to notice in paragraph 10 and its attached clauses.

2. On inquiry I find that Mr. Rainier's history of the employment of the cashier is perfectly correct, and that he has accurately described the state of affairs generally connected with the cashier's duties. The Executive Engineer, however, explained

* Herewith returned, together with the Examiner's letter, No. 4 W., of 8th instant.

to Mr. Rainier that he could not safely entrust a cashier with such heavy payments, unless the person so employed deposited security to the extent of at least Rs. 1,000; and that hitherto it had been impossible to find a man who would serve for the small pay offered, and give the desired security. If such a man could have been found, much of the sub-divisional officer's time would have been set free for inspection duty.

3. Considering that the payments of Rs. 3,300 monthly extended over nearly 60 miles of road, the cashier's salary of Rs. 50 does not appear excessive.

4. As to the payments not being made more frequently, the Executive Engineer's letter, No. 689 of 27th March 1885, was written before he took charge of the road, and it was not ascertained till some time later that the coolies do not care to be paid more frequently than once a month. Moreover, there have never been any complaints made, either to the Executive Engineer or myself, regarding delays in payment, so that the laborers appear to have complete confidence in the department and in the system pursued.

5. The cashier has been of very great assistance in bringing the Accounts branch of the division office into order. There are not now the complaints of arrears of accounts due to the Examiner's office so often met with on former inspections, and even the Deputy Examiner admitted, I understand, at the recent inspection, that great improvement had taken place in the state of the office.

6. But as the expenditure is now light, and likely to continue so for some time, and I am called on in G.O., No. 988 W., of 15th instant to report what retrenchments are feasible, I have, in consultation with the Executive Engineer, decided to give the cashier a month's notice and dispense with his services from 31st proximo.

7. Remarks on irregularities brought to notice in paragraph 10 :—

(I) It was thought not worth while declining to receive the eight annas, and telling the man to come again next day simply because he happened to come after the cash-book had been closed for the day.

(II) The error here is equally trivial, and consisted of the omission of the figure 15 in the date column of the cash-book against the item of payment.

(III) The bills are made out at the contractors' request, and they also often sign and date them before payment is actually made. The accountant initials the bill after examination, and the Executive Engineer signs it to vouch for its accuracy. Major Smith informs me that he often has bills brought to him signed, receipted, dated and initialled; but not having his cheque-book by him, he keeps them (the bills) until he finds it convenient to write the cheques. The harm or illegality of this is not understood, and the payees never complain.

(IV) The two cases noted in this clause are similar. There was delay in getting the cheques cashed because the 30th January was a Saturday. The apparent irregularity arises from the Executive Engineer's system of treating all cheques drawn as cash; and he, I think reasonably, holds that he should not be held responsible for delays in transmission to treasury, &c.

(V) The Executive Engineer states that, in his opinion, which appears to me correct, when a cheque is written, it at once becomes a debit, and when not cashed immediately—as will sometimes unavoidably happen—it should be counted as cash; he also points out that, as a fact, according to the system of accounts, uncashed cheques should be treated as cash balance. The Examiner's objections seem to arise from his supposing that it is always possible for an Executive Engineer to be present with the contractor, and write the cheque the moment a bill is signed; and secondly that in the case of cheques cashed by himself or his subordinates, it is possible to delay writing the cheque till the moment of cashing. The rules quoted by the Examiner appear to me to have been framed simply for the purpose of preventing an undue accumulation of uncashed cheques, especially at the close of an official year.

(VI) Further, the Executive Engineer contends that directly a cheque is signed it should be entered in the cash-book. He considers this a necessary precaution against the loss of cheques, for which he would be held responsible, and deprecates any other treatment of delays in transmission to treasury as objectionable.

(VII) This is a similar case resulting from the Executive Engineer's system of treating cheques drawn as cash.

(VIII) The Executive Engineer explains that the rough estimate alluded to was made up by himself personally on the spot. He considers that it would have been unfair to the contractor to delay heavy payments while awaiting for detailed measurements of very intricate work. The Executive Engineer had authority for the course he pursued in this case in paragraph 2183 of the code which permits him to make an advance to the contractor within the value of work done and materials delivered. Such procedure, however, should be exceptional, and might apparently have been avoided in this case, if the detached officer at Wellington had sent in lists of measurements more frequently.

(IX) Care will be taken in future that petty supervision is excluded from labor muster rolls, but there does not appear to be any rule in the code against petty supervision being so treated. A head cooly for instance is very much the same as an ordinary cooly, and it seems a needless refinement to show his pay in a separate account, which appears to have been what should have been done in this case.

(X) Sub-division officers are personally responsible for their cash and cheques, and as their office premises are not perfectly secure, they should be allowed to keep their cash-chests in their own houses. The Executive Engineer will have his cash-chest built into the wall of his office forthwith.

(XI) On the Hills it is found expedient not to pay servants and coolies up to date. The system pursued at Wellington is found to answer well, it causes no delay or extra expense, and is not complained of by the coolies.

(XII) The accountant's special attention has been directed to the instructions contained in this clause.

8. I shall now remark on the clauses (*c*), (*d*), (*e*) and (*h*) of paragraph 11 which the Examiner considers require my notice.

(*c*) This matter of superintendence on the church and bakery at Wellington has already been the subject of correspondence. The works in question are only a short distance apart. The maistry, Mr. Martin, has been employed on both works; his time is divided between the two, and it is therefore necessary that his pay should be charged partly to one work, and partly to the other. Of course it is possible to employ two maistries, but this, in the circumstances, would be wanton waste. In my opinion S.O. No. 146 is a rule that cannot be economically enforced in many stations.

(*d*) The Deputy Examiner remarks that the first payment on the bakery was made in March and the second in August. This is easily explained. There was great delay at starting this work because the new Commissariat officer at Wellington observed that the sanctioned plan could be altered with great advantage, and the new plan was not approved by the Commissary-General until July.

The Executive Engineer considered the remeasurements necessitated by the character of the work, and the accountant assures me that the extra labor in the division office for deducting the quantities already paid was a mere trifle. The Deputy Examiner's statement that the bakery would take 18 months to build is clearly wrong. It was really commenced at end of July when the revised plan was approved by the Commissary-General and now in April (nine months after) the buildings are complete. The works still to be carried out when the revised estimate is sanctioned are the mill-race and the road of approach.

(*e*) I have inspected the measurement books now in use and they are neatly kept. Those referred to by Mr. Rainier must be the old completed books of about 1882-83. In those old books the order regarding cancelment of measurements after bills had been prepared was not carried out because that standing order was not issued till 1885. He was shown, I am told, the books in use neatly kept in ink, and the measurements duly cancelled in red ink, but he makes no remarks about them.

9. Major Smith informs me that he was present at the Deputy Examiner's inspection, and that he informed that officer of nearly everything I have written, but this would not be understood from the notes of inspection.

10. I have asked Major Smith to give any additional information he can regarding his system of treating cheques drawn; to explain what the Deputy Examiner imagines to be a double charge; and to give his opinion of the accountant, and the way he conducts his duties.

ENCLOSURE.

From the Executive Engineer, Nilgiri Division, to the Superintending Engineer, IV Circle, dated Ootacamund, 29th April 1886, No. 247.

With reference to the notes of inspection by the Deputy Examiner, of my office, dated 30th March 1886, forwarded with your No. 119 C/N.I., of 26th April, I have the honor to state, in addition to what I have already explained personally, that the Examiner in his forwarding letter No. 4 W., of 8th April 1886, paragraph 3, seems to draw the inference that I am in the habit of drawing cheques before they are required to be paid away. This is not so. But to explain the trivial causes of delay in cashing cheques, would take up more time and paper than the subject is worth. I further maintain that directly a cheque is signed by me some record of it should be at once made, and the cash-book is the only legitimate place for making such record in. Mr. Rainier mentioned something about a separate memorandum (in course of argument with me on this subject in my office), but I always imagined that all extraneous accounts and odd bits of paper *out of form* were held to be most objectionable by the Examiner. Uncashed cheques are to be treated as cash, and I shall continue so to do till I get further orders on the subject.

2. With regard to the double charge so called in Messrs. Barnard Bishop and Barnard's bill of £1-16-0 for cases, I have to remark that two lots of cases were actually received and were therefore paid for. Had the Deputy Examiner asked the accountant about it, this simple explanation would have been at once forthcoming and this unnecessary reference avoided.

3. In conclusion I have to state that, with all due deference to the Deputy Examiner, I cannot help thinking that his report shows a certain amount of prejudice against Mr. Maddox. Not a word is said about the decidedly improved condition of the accounts generally and of the books and of the reduction in amount of the audit notes, and of the greater punctuality in rendering accounts, but on the other hand petty little items have been raked up against the accountant and unduly magnified. I regret that I cannot agree with the Deputy Examiner when he states that the office books bear evidence of not being carefully scrutinized by the accountant. I find it nowhere laid down that this or that document is to be prepared in the accountant's own handwriting, but on the contrary he is to see that the cash "books are posted up to date, that entries are clearly made, and that vouchers are recorded for every payment; he should not accept the book as the basis of his accounts until all corrections have been duly initialled by the Executive Engineer." *Vide* paragraph 18 of memorandum for guidance of accountants; also he is "to assist the Executive Engineer in all matters relating to the expenditure of cash and stores in the division." *Vide* code paragraph 398. Furthermore, "he is expected to supervise the office generally and see that every man does his duty properly, &c." *Vide* paragraph 6 of memorandum for guidance of accountants. These duties I can safely say have invariably been performed by Mr. Maddox in a thoroughly systematic manner, and he has always rendered me every assistance in his power; he is far above the average head of an office in education and intelligence, and I am sorry to see the Examiner appears to hold a different opinion of him.

4. Further, I respectfully submit that my presence for three days during the inspection appears to have been quite superfluous, for in his notes the Deputy Examiner scarcely noticed anything I said and yet nearly all the matters touched on by him were at the time explained by me as I have since verbally explained them to you.

Office note from the Examiner, Public Works Accounts, dated Madras, 17th May 1886, No. 133.

Executive Engineer's Remarks.

Your office note, No. 111 D., dated 10th May 1886.

Paragraph 1.—The Executive Engineer's view is quite correct, but what the rules require is that no cheque should be drawn until it is intended to be paid away, and that no cheque should be entered in the cash-book until it has actually been paid away—see rule 5 on form M 3. In practice, uncashed cheques treated as cash are almost always those which have been received as miscellaneous receipts, too late for remittance to treasury, or those which have been drawn to replenish the cash-chest, and have accidentally been delayed encashment.

Paragraph 2.—It is a pitty the explanation was not given during the inspection.

Paragraph 3.—The divisional accounts are rendered in a more satisfactory state and more punctually, but there was much room for improvement, and it has to be remembered that divisional offices may send excellent work to the Examiner's office, and yet have many shortcomings in regard to details which are seen only at inspections on the spot. As to the duties and responsibilities of the accountant, paragraph 398 of the code gives a general idea, and I consider it quite impossible that an accountant can rely upon the accuracy of the returns compiled and sent forward as accounts, unless he checks cash-books and vouchers and is satisfied, by personal scrutiny, of allocation of expenditure being correctly posted—but see paragraph 10 (XII) of the report.

Superintending Engineer's Letter.

Paragraphs 2—6.—"The cashier has been of very great assistance in bringing the Accounts branch of the division into order"—but this was not why his services were applied for and sanctioned.

Paragraph 7 (I).—The remark in the report was quite sufficient to explain the discrepancy—(II) the discrepancy between date of cheque and date of acknowledgment still existed; besides, the error should have been detected, see paragraph 3 of my letter on the report—(III) it is certainly unusual, to say the least, for a payee to give a full discharge days before he gets his payment; I think there is little doubt that it might give rise to legal question were some very important issue involved—(IV) this does not account for the entry in the cash-book of payment of the muster roll on the 30th January, when it was not paid till 1st February—(V) see remarks on paragraph 1 of Executive Engineer's letter—(VI) the matter pointed out in the report is that cheques drawn on 24th February and 6th November for remittances to treasury for miscellaneous receipts were not paid in on those dates, and were improperly drawn in favor of the head clerk—(VII) see remarks on paragraph 1 of Executive Engineer's letter—(VIII and X) no remarks—(IX) labor entered in muster rolls should be only that of persons who work with their own hands—(XI) and (XII) no remarks.

Paragraph 8 (*c*).—The rule was adopted from Government of India's orders and has been noticed in other divisions—(*d*) no remarks—(*e*) Mr. Rainier is sure of his notes regarding measurements, and that no current books "neatly kept in ink and the measurements duly cancelled in red ink" were shown to him at the inspection. He well recollects being told that the order to cancel measurements had not yet been applied.

ORDER—dated 29th May 1886, No. 1340 W., Public Works.

These papers relate to an inspection by the Deputy Examiner of Public Works Accounts of the office of the Executive Engineer, Nílgiri division.

2. The explanations afforded by the Superintending Engineer and the Executive Engineer, in reply to the inspection notes, are generally satisfactory, and the Government are glad to note the favorable terms in which the Executive Engineer speaks of his accountant. The Examiner reports that the divisional accounts are now rendered in a more satisfactory state, and more punctually, but there seems no reason to doubt that much room for improvement exists in details of office routine and management. The Executive Engineer must see that the accountant gives more personal attention to his duties, and the Government rely on that officer to accept cordially the suggestions made by the Examiner with a view to improve the accounts work of the office.

3. The Government note that the services of the cashier will be dispensed with from the 31st May 1886.

(True Extract.)

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

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

Exd. A. Aubert.
S pare Copies

GENERAL.
ACCOUNT.

Govt. of (1886) Madras.

PUBLIC WORKS.

Dated May, 29th.

Recd: *Encl.*

G.O., 29th May 1886, No. 1340 W.

MAY.

Inspection Notes

Orders on the — in the Nílgiri division office submitted by the Examiner, Public Works Accounts, and on the explanation with reference thereto submitted by the Superintending Engineer.

B90/6

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

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

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

(3) The appointment of a cashier.

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

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

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

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

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

† *Vide* „ 19 of do. do.

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

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

‖ The extra clerk.

¶ Particularly those of Government House.

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

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

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

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

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

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

Madras,
13th September 1884.

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

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

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

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

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

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

1350/7

GENERAL.
ESTABLISHMENT.

Govt. of {1884} Madras.

PUBLIC WORKS.

Dated October, 2nd.

Encl.

Recd.

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

OCTOBER.

Cashier for the Nilgiri Division Office

Appointment of a —, sanctioned with remarks.

1360/8

CIRCULAR.

No. 1619 *C., dated 30th August* 1883.

The accompanying revised form for Schedules of Rates is now circulated for adoption.

2. The column of rates will be filled in in each Division, notes being added in the margin for remarks to elucidate, where necessary, any of the items description of which may appear obscure, or not exactly of the kind practicable in the Division.

3. Space has been left between sub-heads to admit of the addition in manuscript of items not shown in the printed form, but which may be peculiar to, or commonly used in, any particular district. Superintending Engineers and Executive Engineers will make such additions or emendations in this view as they may think desirable.

4. Rates need not necessarily be given in a Division for items of work seldom or never employed in that Division, the fundamental object of the Schedule being to facilitate the preparation of ordinary estimates and to enable Superintending Engineers to check more readily the cost of works in their respective Circles.

5. In each Division and Sub-divisional Office there should be recorded duplicate copies of the Schedule of the Division, and a copy of the same duly filled in should be forwarded to the Chief Engineer's Office.

6. When a rise or fall of prices or other circumstances occur in a District, necessitating revision of the rates, steps should be taken at once to have the needful corrections made in the Schedules in the various Executive Offices, and the same should be communicated to the Chief Engineer for entry in the Central Office copies.

7. It is also considered advisable for Superintending Engineers to establish periodical investigations of the rates obtaining in the several Divisions of their Circles, at such intervals of time as they may think suitable. The necessity for this systematic inspection and check of the rates is indicated in paragraphs 266 and 1073 of the Code.

(By Order.)

(Signed) C. BOWEN, Major, R.E.,
Deputy Chief Engineer, P.W.D.

To Superintending Engineers.
To the Chief Engineer for Irrigation.
" Consulting Architect to Government.
" Examiner, Public Works Accounts.
" Board of Revenue, for information.

1340/9

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 Kurrim Khan Sahib, southern division, Rs. 1,000. There is also another imprest, Rs. 600, held by Sergeant Hollingsworth, in charge of Wellington cantonment.

4. The northern and southern sub-divisional supervisors have large payments to make for daily labor (these imprests are recouped at least twice a month), and the circumstances are such that they should not have so much money responsibility as at present rests on them.

The appointment of a cashier, properly securitied, for this service was commended to the Executive Engineer's consideration in paragraph 4 of last report, and I beg to reiterate the remarks there made. The cashier would be able, on stated days, to pay labor, laborers being identified by some capable person under the supervisor, or by the supervisor himself. This would be more satisfactory to all concerned, and would much facilitate business.

5. The imprest accounts were found to be in order. Cash and cash abstract books also in order, and the cash-book regularly audited (so it was said) by the accountant. He should show the usual indication of having done this by putting his initials against the last item of the day so checked.

6. The ten-day reports and other sub-divisional papers have been coming in late, and there has been much erroneous allocation in them, causing a good deal of correspondence, and thus delaying the accounts for the central office. This is now, however, being set right.

7. Paragraph 8 of last report has been attended to, and works abstracts are properly prepared. The register of works is in order, and all works accounts sufficiently up to date. The materials at site are placed at fifteen different works, and aggregate a value of Rs. 59,465.

8. Advances to work-people are not always very easy of recovery it seems. In the case of *clerks' quarters at Ootacamund*, out of Rs. 184 advanced in May, only Rs. 10 have been recovered; and in the case of *brick manufacture at Ootacamund* there has been no recovery respecting Rs. 29-12-0 advanced in May. There are one or two other small instances.

9. There is a daly 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.

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17. The audit notes from the Central Accounts Office have been very full (the last one contained 68 paragraphs !), and there has been much delay in replying to these. The accounts have been rendered late too.

18. The office staff is at present as follows:—

	RS.
A. 1 Accountant, IV Grade.	
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 Nīlgiri Divisional Office by the Deputy Examiner, Public Works Accounts, communicated, with remarks, to the Superintending Engineer, Fourth Circle.

1340/11

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

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

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

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

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

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

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

* Revised estimate ready; will be submitted immediately.

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.

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.

1300
12

ENCLOSURE.

STATEMENT of Propositions for Revision of Establishment.

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

COIMBATORE,
23rd June 1884.

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

No. 354 S.E., IV.

Endorsement on the above.

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

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

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

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

2nd July 1884.

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

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

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

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

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

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

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

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

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

(True Extract.)

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

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

Exd. A. F. Aaron.
Spare Copies

1360/13

GENERAL.
ESTABLISHMENT.

Govt. of (1884) Madras.

PUBLIC WORKS.

Dated August, 4th.

Recd. *Encl.*

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

AUGUST.

Office Establishment, Nilgiri Division

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

1340/74

11th August 1884, No. 1949 W., Public Works.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following letter from Colonel W. S. TREVOR, R.E., Secretary to the Government of India, Public Works Department (General), to the Secretary to the Government of Madras, Public Works Department, dated Simla, 19th July 1884, No. 856 G. :—

In reply to your letter, No. 1500 W., dated 16th June 1884, requesting that the rule in the Madras Public Works Code under which the Government of that province has the power of raising an imprest above the limit of Rs. 1,000 may be allowed to stand, I am directed to state that this limit was adopted for two reasons: (i) to ensure uniformity of practice, and (ii) because the arrangements in force previous to the issue of Public Works Department circular, No. 54 A.G., dated 3rd October 1877, had been misapplied in some cases, in one of which, owing to the use of large imprests, a sum of about Rs. 15,000, actually spent in the last month of an official year, had been brought into the accounts of the following year.

2. The general rule now in force is considered by the Government of India a good one and calculated to prevent any irregularities of the kind referred to above, and I am therefore to state that it is regretted that the recommendation of the Madras Government cannot be accepted in this instance; but if the expenditure in any case is likely to prove too high for the limit of Rs. 1,000, the Local Government can always permit the disburser to draw on the treasury up to a fixed limit, on which authority being granted, however, he will cease to be an imprest holder.

Order—dated 11th August 1884, No. 1949 W., Public Works.

Recorded for guidance.

(True Extract.)

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

To the Examiner, Public Works Accounts.

Exd. E Fernandez.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of 1884 Madras.

PUBLIC WORKS.

Dated August, 11th.

Recd.

Encl

G.O., 11th Aug. 1884, No. 1949 W.

AUGUST.

Imprests

Letter from the Government of India refus ing to concede to the Local Government the power of raising — above Rs. 1,000, recorded

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GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following papers :—

From Colonel J. BEATTY, R.E., Superintending Engineer, IV Circle, to the Chief Engineer, Public Works Department, dated Coimbatore, 23rd December 1885, No. 503 E.W.

I have the honor to forward, for your information, a further report from the Executive Engineer, Nílgiris, on the operations at the Lake brickfield, Ootacamund, work having been stopped and accounts closed on 30th September 1885.

Letter, No. 2144, of 18th November 1884, from the Executive Engineer, Nílgiris.
Extract from half-yearly balance return of stock.
Letter, No. 2371, of 14th December 1885.

2. During the season's operations the total number of bricks manufactured was 7,67,694; of which, 4,98,651 were issued to works, leaving a balance of 2,69,043 bricks in the field on 30th September 1885.

3. Considering the large number in hand, it is not proposed to resume operations until a sufficient number of works are sanctioned for execution for which bricks will be required; but on this point I would invite your instructions, and in his letter, No. 2371, of 14th instant, herewith sent, Major Smith asks sanction to restore the circular trench kiln at a cost of Rs. 900 in preparation for recommencing operations when necessary.

4. The divisional officer is now of opinion that good bricks may be manufactured at the field at Rs. 20 per thousand, or even cheaper; and he states that those lately made may be considered "very good bricks." This satisfactory change, as well as the prospect of reduced rates, is believed to be attributable to the good management of Supervisor Lord.

5. With reference to paragraph 2 of G.O., No. 545 W., of 9th March 1885, the Executive Engineer reports that he has not been able to hear of a good and cheap 12-horse power engine for sale; but from information gained since that proposal was made, it will probably be better to arrange for working the brickfield machinery by water-power.

6. As regards the limit of reserve stock of the Nílgiri division, it is now recommended that it should be raised from Rs. 17,500, at which it now stands, to Rs. 33,100; this latter sum being made up as follows :—

	RS.
*Land and kilns	18,000
Building materials	15,000
Painters' stores and miscellaneous	100
Total ...	33,100

7. In November 1884,* the cost of land and kilns stood at Rs. 21,608, and the difference between this and Rs. 18,000, at which the property is now valued, is stated by the Executive Engineer to be "the proportionate amount credited to land and kilns by debit to manufacture for outturn in the monthly accounts." This valuation, of course, does not include machinery, which is charged to the separate head "Tools and Plant."

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* *Vide* Executive Engineer's letter, No. 409, of 17th November 1884, copy of which was submitted for information.

8. Rs. 15,000 is the approximate value of building materials in hand on 30th September, as shown in the half-yearly balance return of stock.

ENCLOSURE.

From Major A. C. SMITH, R.E., Executive Engineer, Nilgiri division, to the Superintending Engineer, IV Circle, dated Meppadi, 18th November 1885, No. 2144.

Executive Engineer's letter, No. 1122, of 22nd July 1885.
Do. do. „ 1660 of 18th Sept. „
Superintending Engineer's endorsement, No. 619 N.I., on G.O., No. 2211 W., of 21st September 1885.
Suptg. Engineer's No. 541 N.I. of 27th August 1885.
Superintending Engineer's endorsement, No. 606 N.I., of 23rd September 1885, on G.O., No. 2122 W., of 11th September 1885.

With reference to the correspondence marginally noted, I have the honor to report that the operations at the brickfield were closed on the 30th September 1885. The manufacture, which was on that date brought to a close, and for which an estimate of Rs. 24,000 was sanctioned in G.O., No. 2122 W., of 11th September 1885, was commenced in April 1884. Ordinarily the accounts would have been closed at the end of the official year March 1885, but it was thought better not to balance the accounts of the manufacture until the burning season was ended, and the estimate accordingly provided for the "season's" operations and not for the transactions of the official year. Provision was made in the estimate for an outturn of 8 lakhs of bench* bricks at Rs. 30 per 1,000, which includes Rs. 6 per 1,000 for amount debited to manufacture on account of "land, kilns, &c." The total number of bricks actually manufactured was 7,67,694. Of these, 4,98,651 have been issued to works, leaving a balance in the field of 2,69,043 on 30th September 1885.

2. The total value of work done, as compared with the total cost of outturn, is shown below:—

	RS.	A.	P.
Total value of work done	24,618	11	11
Do. of outturn	24,478	6	9
Difference, loss ...	140	5	2

Considering that the manufacture has been carried on more or less uninterruptedly for 18 months, the results might be considered, on the whole, satisfactory but for the high rate (Rs. 30 per 1,000) at which the bricks have been manufactured. It should, however, be borne in mind that the biggest item making up the Rs. 30 rate is Rs. 6 for "land and kiln," which, as explained in my letter, No. 668, of 18th March 1885, introduces an element of uncertainty into the calculation, as it may be more or less according to the principle on which the charge is fixed, and Code paragraph 2234 lays down no definite rule for guidance on the subject. I have assumed eight years as the period within which the "land, kilns," &c., charges should be cleared. Taking the outturn during these eight years as 32 lakhs of bricks, *i.e.*, an average of 4 lakhs a year, this, at Rs. 6 per 1,000, would about cover the amount expended up to date on land, kiln, &c., charges, so that, after 8 years, the manufacture will have nothing to pay for this item, unless of course further charges (such as the purchase of fresh land, &c.) are incurred. Another reason for the high rate will, I think, be found in the circumstance that, until February 1885, the concern was in charge of Mr. Mullane, the late superintendent, who grossly mismanaged it, and otherwise proved a complete failure. His salary too, Rs. 50 per mensem, had to be borne by the manufacture.

3. I am inclined to think that, with improved arrangements at starting, and better supervision, together with the use of water-power, as explained in my letter printed with G.O., No. 742 W., of 24th March 1885, bricks of good quality could be manufactured at Rs. 20 per 1,000 exclusive of land, kiln charges—perhaps, as more experience is gained, we could turn them out even cheaper.

4. I would here remark that the quality of brick turned out since Mr. Lord took charge is decidedly superior to the previous outturn, and may be considered, I think, very good brick.

5. It will be necessary, however, for the careful daily management and supervision of the manufacture, that an intelligent upper subordinate should be placed in charge and should reside on the spot. At present, Mr. Lord, not being continuously for 5 days at headquarters, is unable to devote the time and attention required to the supervision of the field.

6. Having in view the stock of bricks now on hand, it will not be necessary to start operations afresh until a sufficient number of works are sanctioned for execution for which bricks will be required.

* Size of each brick 9" × 4½" × 3" of an average weight of 8 lb.

Manager, Glenrock Company.
Manager, Gold Mining Company, Devála.
Jer. Ryan, Esq., of the Wentworth.
Gold Mining Company, Cherambady.
A. S. B. Oakley, Esq., of Nadgany.

With reference to your memorandum, No. 541 N.I., dated 27th August 1885, and paragraph 2 of G.O., No. 545 W., of 9th March 1885, I have the honor to report that I have inquired of the firms and parties as per margin for a 12-horse power engine, but without success. The engine will not, however, be required at present, in view of my proposal to work the brickfield machinery by water-power.

	RS.	A.	P.
Building materials	14,915	2	10
Painters' stores	90	0	0
Miscellaneous	28	6	8
Manufacture of stock	−1,021	1	9
Land, kilns, &c.	17,690	5	7
Total ..	31,702	13	4

	RS.
Building materials	15,000
Painters' stores and miscellaneous	100
Land, kilns	18,000
Total ..	33,100

7. In respect of the limit of reserve stock to be fixed for this division, on which a report has been called for in paragraph 3 of G.O., No 1895 W., of 4th August 1884, and with reference to my letter, No. 1794, of 8th October 1885, I have the honor to annex, in the margin, the stock balances to end of September 1885, and, all things considered, I would propose that the reserve limit of stock for this division, which at present stands at Rs. 17,500, be raised to Rs. 33,100 as detailed in the margin.

From Colonel J. BEATTY, R.E., Superintending Engineer, IV Circle, to the Chief Engineer, Public Works Department, dated Coimbatore, 13th January 1886, No. 14 E.W.:—

In continuation of this office letter, No. 503, of 23rd ultimo, I have the honor to observe that the principal works at Ootacamund for which bricks may be required are the new Breeks Memorial School and the masonry duct from Snowdon to the Marlimond reservoir in connection with the project for improved water-supply.

2. For the Breeks Memorial about four lakhs of bricks would be wanted, and for the masonry duct six lakhs; total ten lakhs. As, therefore, we have now in hand about two-and-half lakhs only, it seems desirable to increase our stock by seven-and-half lakhs during the present working season.

3. With regard to the proposal to restore the circular trench kiln at the brickfield, I have to explain that the original kiln was a simple trench which cost under Rs. 100. It was formed on the only piece of ground available, and it has been found that, owing to the nature of the soil, the sides will not stand without revetting, which it is proposed to do with brick in mud. It seems probable, however, that the cost of this restoration will be considerably less than at first stated, and I have requested the Executive Engineer to reconsider his estimate and submit a revised one.

Office note from the Examiner, Public Works Accounts, dated 19th January 1886, No. 789.

* * * * *

* Items on which there have been no transactions since—		Number or quantity.	Cost. RS.	A.	P.
March 1883.	Pipes, 4 inches ...	2,564	961	8	0
September 1883.	Pillar bricks	510	12	12	0
	Pipes, 10 inches ...	143	143	0	0
March 1884 ...	Open drain tiles ...	35	29	15	7
	Ridge tiles	100	2	8	0
	Pipes, 3 inches ...	937	352	0	0
	Chimney tiles ...	53	53	0	0
September 1884	Paving bricks ...	1,453	139	5	4
	Pipes, 9 inches ...	13	292	8	0
		Total ...	1,986	8	0

3. Besides there are at present a number * of items borne on the returns on which there have been no transactions, in some cases, for two years and more, and orders for the disposal of these should have been obtained as required by Code paragraph 2020.

* * * * *

Order—dated 10th February 1886, No. 359 W., Public Works.

With his earlier letter recorded above, the Superintending Engineer, IV Circle, submits a report on the operations at the Lake brickfield, Ootacamund, during the season which ended on the 30th September 1885. The Government regret that the results cannot be considered satisfactory, as the cost of the bricks turned out, viz., Rs. 30 per 1,000, is excessive, even after deducting Rs. 6 the estimated charge for "land and kilns," which reduces the cost per 1,000 to Rs. 24.

2. The explanation afforded by the Executive Engineer regarding the high price of the bricks is meagre, and it is not understood how Mr. Mullane was permitted to "grossly mismanage" the operations which are carried on at the Executive Engineer's headquarters, and should therefore be frequently visited by him. The superintendent's salary of Rs. 50 per mensem would add only about Rs. 1-3-0 per 1,000 to the cost of the bricks, and therefore accounts for only a small portion of the excessive cost.

3. The balance of bricks on hand is reported to be 2,69,043; and, in consideration of the inconvenience that would ensue were works sanctioned at a time when bricks could not be made, the Government consider it desirable to increase the stock to about 10 lakhs. The Superintending Engineer will submit an estimate for the manufacture of the balance required, about 7½ lakhs. It is observed that, in paragraph 3 of his letter, the Executive Engineer states his opinion that bricks of good quality could be manufactured at Rs. 20 per thousand exclusive of land and kiln charges, or even cheaper. The Government trust that every precaution will be taken in view to keeping the cost of the bricks to be manufactured at as low a figure as possible.

4. In regard to the question of the limit of reserve stock for the Nílgiri division, it appears that, by G.O., No. 70 W., dated 10th October 1884, the limit was raised, as a temporary measure, to Rs. 17,500; but at the close of the last working season the actual stock balance amounted to Rs. 31,703. The Examiner suggests that the limit be fixed at Rs. 27,100, as per margin; but in view of the fact that it has been decided to resume operations for the manufacture of 7½ lakhs of bricks, it is considered that that sum will not be sufficient. It is probable that out of the 7½ lakhs not more than 3 lakhs will be charged to stock, the remainder being issued to works. The Government therefore sanction the limit being fixed temporarily at Rs. 33,000, as shown in the margin. This is a large sum, and the Government sanction it in view of the facts that bricks can be made at Ootacamund only at certain seasons; that works may be sanctioned for which bricks will be at once required; and that bricks are a material that does not suffer from deterioration. The Superintending Engineer will see that the temporary limit now sanctioned is not exceeded.

	RS.
Building materials	10,000
Painters' stores	50
Miscellaneous	50
Land and kilns	17,000
Total ...	27,100

	RS.
Limit suggested by the Examiner ...	27,100
Cost of 3 lakhs of bricks at about Rs. 20 per 1,000 (the future price as stated by the Executive Engineer).	6,000
Total ...	33,100
Or, say, Rs. ...	33,000

5. In connection with the question of stock limit, paragraph 3 of the Examiner's note above recorded will be communicated to the Superintending Engineer for consideration and report.

6. With advertence to paragraph 5 of the Executive Engineer's letter, the Government consider that the necessity for the appointment of an upper subordinate to superintend the manufacture is doubtful, nor is it probable that one could be spared to devote his whole time to the work.

7. The Government have no objection to the restoration of the circular trench kiln, but consider that the estimate is too high. It will be returned to the Superintending Engineer in view to the submission of a revised estimate. As these items all go to swell the charge under "land and kilns," the amount of which is already excessive, care should be taken to reduce them as much as possible.

1360/18

Vide G.O., No. 742 W., dated 24th March 1885.

8. Adverting to paragraphs 3 and 6 of the Executive Engineer's letter, it is observed that the details of the scheme for working the machinery at the brick-field by water-power have not yet been submitted.

(True Extract.)

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

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

Exd. E. Fernandes.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1886} Madras.

PUBLIC WORKS.

Dated February, 10th.

Encl.

Recd.

G.O., 10th Feb. 1886, No. 359 W.

FEBRUARY.

Lake Brickfield, Ootacamund

Orders on letter from the Superintending Engineer reporting on the operations at the —, up to 30th September 1885.

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 Nílgiri 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 disburser in the division, but large payments are made through imprest-holders, who are—

	RS.
Sergeant MacAlister, with	600
" Smith, with	1,500
" Hollingsworth, with	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.

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

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* *Vide* G.O., No. 41 W., dated 8th January 1883.

† *Vide* paragraph 1208 of Code.

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 quantites 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. 2848 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 1383.
(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 or 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, Nílgiri 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

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GENERAL.
ACCOUNT.

Govt. 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 Nílgiri Divisional Office by the Examiner, Public Works Accounts.

1280/22

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 Nílgiri 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, Nílgiri division, on 3rd September 1883.

The Executive Engineer, Mr. J. C. Larminie, and the Accountant, P. Vencataroyloo, were present.

2. For the last accounts report on this office please see G.O., No. 762 W., of 8th March 1883, and papers therewith incorporated.

3. There are two sub-divisions, the northern and southern, the supervisor in charge of each having an imprest—Sub-Conductor Bragg, northern division, Rs. 1,500, and Abdul Kurrim Khan Sahib, southern division, Rs. 1,000. There is also another imprest, Rs. 600, held by Sergeant Hollingsworth, in charge of Wellington cantonment.

4. The northern and southern sub-divisional supervisors have large payments to make for daily labor (these imprests are recouped at least twice a month), and the circumstances are such that they should not have so much money responsibility as at present rests on them.

The appointment of a cashier, properly securitied, for this service was commended to the Executive Engineer's consideration in paragraph 4 of last report, and I beg to reiterate the remarks there made. The cashier would be able, on stated days, to pay labor, laborers being identified by some capable person under the supervisor, or by the supervisor himself. This would be more satisfactory to all concerned, and would much facilitate business.

5. The imprest accounts were found to be in order. Cash and cash abstract books also in order, and the cash-book regularly audited (so it was said) by the accountant. He should show the usual indication of having done this by putting his initials against the last item of the day so checked.

6. The ten-day reports and other sub-divisional papers have been coming in late, and there has been much erroneous allocation in them, causing a good deal of correspondence, and thus delaying the accounts for the central office. This is now, however, being set right.

7. Paragraph 8 of last report has been attended to, and works abstracts are properly prepared. The register of works is in order, and all works accounts sufficiently up to date. The materials at site are placed at fifteen different works, and aggregate a value of Rs. 59,465.

8. Advances to work-people are not always very easy of recovery it seems. In the case of *clerks' quarters at Ootacamund*, out of Rs. 184 advanced in May, only Rs. 10 have been recovered; and in the case of *brick manufacture at Ootacamund* there has been no recovery respecting Rs. 29-12-0 advanced in May. There are one or two other small instances.

9. There is a duly securitied storekeeper. The stock balance was on 31st July 1883 Rs. 20,740, of which Rs. 7,637 is at debit of *land, kilns, &c.*, and the remainder, except a credit to manufactures of Rs. 1,900, consists of building materials which are chiefly at Wellington in reserve for anticipated heavy works there. This reserve is duly sanctioned. The storekeeper's duty is thus confined to tools and plant accounting, and he helps in the ordinary ink-work of the office. Only copies of the daily receipts and issues book come to the Executive Engineer's office regarding stock, all the stock accounts being prepared by the accountant.

10. The balance of the land, kilns, &c., account is composed of Rs. 3,412 outlay on a Hoffmann's brick-kiln in course of preparation in Ootacamund, and Rs. 2,432 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.

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17. The audit notes from the Central Accounts Office have been very full (the last one contained 68 paragraphs!), and there has been much delay in replying to these. The accounts have been rendered late too.

18. The office staff is at present as follows:—

	Rs.
A. 1 Accountant, IV Grade.	
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. *Enc*

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

SEPTEMBER.

Inspection

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

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

1340/24

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following papers :—

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

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

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

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

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

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

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

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

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

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

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

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

Enclosure.

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

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

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

The imprest-holders are :—

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

14. The balance at debit of stock at end of February is Rs. 34,866-13-4 against a reserve limit of Rs. 17,500. Of this balance Rs. 48,930 stands at debit of land and kilns, and for the most part represents the expenditure on brick drying and burning sheds, and the unadjusted balance against Hoffmann's kiln. It will be some years before this balance is finally adjusted by transfers to manufacture. But the Executive Engineer states that there is not likely to be any difficulty in the adjustment.

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

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

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

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

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

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

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

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

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

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

19. A rate book is in course of preparation.

20. Service books are up to date.

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

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

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

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

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

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

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

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

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

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

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

(True Extract.)

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

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

Exd. A. Aubert.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of (1884) Madras.

PUBLIC WORKS.

Dated April, 18th.

Recd. *Encl.*

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

APRIL.

Inspection

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

1360/27

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 Nílgiri 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.

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. Larminie 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. Chinnatomby 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 has been such as to occupy a good deal of the time of the imprest-holders' (sub-divisional officers') 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

1740/8

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 1623 does not seem to be attended to, and code paragraph 2257 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	1	4	10
Building materials	16,021	9	3
Timber	1,477	1	5
Painters' stores	327	4	10
Miscellaneous stores	93	9	2
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 and there is nothing bad, unserviceable or surplus, I was told. The stock of building materials is held in custody at the site of manufacture, either at the Lake (bricks), Wellington (all kinds), or Stonehouse (lime), and the storekeeper so called has only the timber, painters' stores and tools to look after. His accounts and those of the division were found in better order, paragraph 16 of last report having had attention, both by the storekeeper and by the accountant; but the stock abstract book should be more neatly kept; some part of it is now a mere mass of corrections, as pointed out at the time to the Executive Engineer.

15. The rate book is of old date and contains nothing which can be of any use now. The late Executive Engineer should have left a proper schedule of rates for his successor, in accordance with his promise that such was under preparation, *vide* paragraph 19 of last inspection report.

16. On the present Executive Engineer assuming charge, certain tools and plant standing on the books at Rs. 1,969 were found to be unserviceable, and have been reported to Superintending Engineer accordingly. The tools and plant register is properly written up.

17. The departmental code of the office requires completing by insertion of all standing orders up to date.

18. There have been certain small advances by the Executive Engineer, Wynaad division, which were made without Superintending Engineer's sanction, but all are said to be recoverable. The keep of cattle (*vide* paragraph 17 of last, and paragraph 13 of my previous report) has been steadily debited to miscellaneous advances. The charges recovered for the use of the cattle, which are credited to deposits, being all along much higher than the charges incurred for their maintenance, there has been a profit, which was, at the close of August, about Rs. 576. The rates of charge for the use of the cattle are now said to be under modification, but rather than so utterly reduce the rates as would be needed to wipe off this credit, which would make the charge absurdly low, especially as these cattle are so generally let out for the use of individuals, it would be better to credit tools and plant with the balance at end of August and start afresh as pointed out in last report; any casualty among the cattle would fall upon the tools and plant account.

19. The Commandant at Wellington, in May 1883, deposited Rs. 59-4-0 with Executive Engineer for planting trees in Wellington churchyard, but no debits are yet advised by the sub-divisional officer for this job, nor for another (constructing a trap-door and lift in cantonments) for which Rs. 47 was deposited in January 1884. Inquiry will be made.

20. With reference to paragraph 18 of my report printed with G.O., No. 2666, of 22nd September 1883, the correspondence was afterwards recorded according to my suggestions, the result economising labor and affording the accountant ample assistance. With reference also to paragraph 19 of the same report, and paragraph 22 of the last report, the present Executive Engineer's proposals for giving all clerks *in the divisional and in the sub-divisional* offices a local allowance of 40 per cent. on their pay would appear likely to effect the end in view, viz., to make all such men settle down to their work contentedly and painstaking.

Order—dated 18th October 1884, No. 2562 W., Public Works.

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

2. Orders * have been issued with respect to the withdrawal of the Sub-Engineer's imprest and the appointment of a cashier.

* G.O., No. 2448 W., dated 4th October 1884.
„ „ 2430 W., „ 2nd „ „

3. Adverting to paragraph 15 of the Deputy Examiner's notes, it is observed that a schedule of rates for the Nílgiri division, prepared in the form prescribed in Public Works Department memorandum, No. 1619 C., dated 30th August 1883, and bearing the late Executive Engineer's initials, has been received in the Chief Engineer's office. The Superintending Engineer will report whether that schedule represents current rates.

4. The Deputy Examiner's remarks in paragraph 20, relative to the grant of a local allowance to the members of the office establishment, appear to have been made without any reference to G.O., No. 1895 W., dated 4th August 1884, in which increased rates of pay were sanctioned to cover the cost of living on the hills, and to place the establishment on an efficient footing.

5. The state of matters described in the report is not creditable to the accountant, but the Government will refrain from further observations until receipt of the next half-yearly inspection report, when sufficient time will have elapsed to note the results of the remedial measures sanctioned in proceedings, No. 1895 W., dated 4th August 1884, and No. 2430 W., dated 2nd October 1884.

(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.
ACCOUNT.

Govt. of (1884) Madras.

PUBLIC WORKS.

Dated October, 18th.

Recd.

Enc

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 Nílgiri division.

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 Nílgiri 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."

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, Nílgiri 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 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 Gúdalúr sub-treasury of the Nílgiri 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. RS.
Captain Speed, R.E.	...	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 maistries

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.

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.)

(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. Grubert.
Spare Copies

1360/32

GENERAL.
ACCOUNT.

Govt. 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.

No. 253

Executive Engineer's Office
Nilgiri Division
Ootacamund 26th August 1884.

From

The Executive Engineer,
Nilgiri Division,
Ootacamund.

1340/33

To

The Superintending Engineer,
4th Circle,
Coimbatore.

Sir,

With reference to your No. 431/P.W. dated 18th August 1884, I have the honor to report that Lieut. Speed's Imprest on this date stands at Rupees 1000. In the Course of a recoupment made in the month of July, it was found necessary to increase his Imprest to Rupees 1100, but this was rectified in the next recoupment.

2. There appears to be some misapprehension in respect of the reduction of Mr. Bragg's Imprest. When the Executive Engineer and Accountant informed the Superintending Engineer during his last visit to the Division, that Mr. Bragg's Imprest had been reduced, reference was intended to the reduction to Rupees 1500 from the temporary increase of Rupees 2000 at which his imprest then stood. I consider

it

occasion informed that the reduction

had

it absolutely necessary, so long as Mr Bragg has to make large payments on account of Departmental labor, that his Imprest should remain at Rupees 1500, being the limit sanctioned in G. O. No 145 dated 27th July 1884 – Vide G. O. No 127/H. I dated 2nd March 1883 –

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

occasion informed that the reduction
had

From

The Executive Engineer
Nilgiri Division

SUPDG. ENGINEER'S OFFICE
No. 505 N.I
26 AUG. 84
P.W.D.
FOURTH CIRCLE

R 21/7246/G

No. 258
Dated 25.8.84
Received
Enclosures. 0

Imprests of Lieutt Speed and Condr Bragg —
Submits explanations in regard to —

No. 406/4 W

Superintg Engineer's Office 4th Circle.
Coimbatore, 26th August 1884.

1340/34

From
The Superintending Engineer,
Fourth Circle.

To
The Chief Engineer,
P.W. Department.

Enclosures.

Sir,

With reference to your Memo No. 1454 D of 16th instant, I have the honor to inform you that when I visited the Executive Engineer's Office at Ootacamund in May last on two or three occasions, I orally enquired of that Officer and his Accountant whether the reduction of the amount of Imprest[*] suggested by the Examiner (which I understood[*] to be to the limit laid down by the Code, viz, Rs 1000) had been made in the cases of Lieutenant Speed and Conductor Bragg; and I was on each occasion informed that the reduction had

[*] In his Report of Inspection printed with G.O. No. 1004 W of 18th April 1884.

[*] para 1850.

had been made.

2. Now it appears that my question was misunderstood, and that Mr. Bragg's Imprest was only reduced to Rs. 1,500, the limit at which his predecessors' Imprest was fixed by G.O. No. 645 of 29th February 1883.

3. Major Smith also reports that Lieut. Speed's imprest now stands at Rs. 1,000; but that it was, on one occasion in July, found necessary to let him have Rs. 1,100 for payments.

4. I send the Executive Engineer's letter for your information, and under the circumstances stated I have to request sanction to the imprest of Conductor Bragg being maintained at Rs. 1,500; the limit fixed for his predecessor, Serjeant Smith.

I have the honor to be,
Sir,
Your most obedient Servant,
L. Beatty
Colonel, R.E.
Superintending Engineer 4 Circle.

Compd. FG.

1350/35

P. W. Deptt.

September 1884

Pblic 7240

G. O. No 1134 W 19–10. 77.
" " 9 W 4–1. 78
G. No 645 W 27. 2. 83
" 3632 W 19–12. 83
G. O. No 1004 W 19–4. 84
" " 1895 W. 4. 8. 84
No 1454 L. 16. 8. 84
G. O. No 1499 W 16. 6. 84
" " 1500 W 16. 6. 84
" " 1949 W 21. 8. 84

For information [illegible]
with reference to your
Proceedings No [illegible]
12 August 1884
[illegible]

[illegible]

Dw

From
The Supg. Engineer,
Fourth Circle.

(7)

No 638 E. A. Sept 8 1884
Dated 26th } August 1884.
Despd. 27th }

No 406 / W.
Encl 1

G. O. 1948 W. 11/4 [illegible]

Imprest:—

Requesting sanction to maintain the — of Conductor Bragg to Rs: 1500, being the limit fixed for his predecessor Serjeant Smith.

S. G. O.

1340/36

[illegible] not G. O. of 11th August, 1884, No 1949 W. communicated to S. E. IV?

The question of the proper limit [illegible] to which Mr Bragg may be authorised to draw in temporary seems to me one for the consideration [illegible] of & report by S. G. & S. E. The [illegible] has nothing to say to it, [illegible] think it a [illegible] should be satisfied [illegible] with the [illegible] of the officers immediately concerned [illegible] without reference to C.

C. S.
4. 9. 84

Dw.

G. O. No 1949 W of 11. 8. 84 was not ~~communicated~~ to S. E. IV. It was on this account partly that the proposed reference to C. was submitted.

A draft memo to S. E. IV is now put up for approval.

Cn
5/9/84.

6. 9. 84

(7)

S.A.W.

I hardly think the memo as drafted will quite suit. It implies that it will be optional with S.E. to maintain Condr. Bragg's imprest at Rs. 1500 or give him a drawing account, but there is no option in the matter, & whatever S.E.'s opinion, we cannot sanction an imprest over Rs. 1000. Supposing S.E. replies to memo as drafted that he would prefer to maintain Condr. Bragg's imprest at Rs. 1500 — then we must refer the matter to him again — and it is very likely he would so reply.

CS
5.9.84

D.W.

I venture to submit that in the proposed memo, it was designedly left optional with the S.E. to recommend the maintenance of the imprest at Rs. 1500, or to allow Condr. Bragg a drawing account. If the S.E. reports that it would be undesirable to adopt the latter course, it was thought the G. of I. could be asked to sanction the maintenance of the imprest at Rs 1500, on the grounds put forward in the previous [illegible]

If however you consider that it would not be advisable to address the G. of I., the S.E. will be told simply that a higher imprest than Rs 1000 is against orders, & that if the Contractor's imprest cannot be kept at that figure, he must be allowed, also to have the line, a drawing acct. -

579

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(7)

S.A.W.

1340/37

I believe it would be quite useless to go up to G. of I. again on the subject, tho' I do consider it absurd that Madras should not have the power to fix its own imprests. India would reply if Condr. Bragg must have Rs. 1500 — then give him a drawing account up to that amount. Therefore I think it better to modify the draft.

CS
5-9-84

D.W.

Revised draft memo submitted

5-9-84

P. W. Deptt.

2/

No. 638 Ed/ September 6 1884

1380/38

Memo.

Adverting to letter from the Suptg: Engineer IV Circle, No. 406 E.W. d/ 26th August 1884, the Chief Engineer has the honor to state that, under recent orders from the Govt. of India, the maximum amount of an imprest should in no case exceed Rs. 1,000. If however the disbursements made by Conductor Bragg are too high for the limit of Rs. 1,000, he can be permitted to draw on the treasury up to a fixed limit, on which authority being granted,

he would cease to be
an impest holder. The
Suptg: Engineer is therefore
requested to report whether
an impest limited to Rs.
1000 would be ~~doubtfully~~
too low for Conductor Bragg,
and if so, up to what
limit he should be
allowed a drawing account.

Cy.
5.9.84

8.9.84

(7)

No 638 Ed/ Septr 8 1884

To

The Suptg: Engr: IVth Circle

Cy to E.E. Nilgiris Dn
8/9/84 W

Cy
pys. 33/9.
1.9.84

1340/180

Statement showing the amount of expenditure incurred by the Divisional and Sub Divisional Officers, Nilgiri Division, from November 1883 to April 1884

Year & Month	Executive Engineer	Lieut. Andrew Spurr	Sub Conductor R. A. Bragg	Sub Conductor Hollingsworth	Sub Engineer Chinnathumby Pillay	Sub Engineer Abdul Karim Khan Sait	Total expenditure	Grand Total
November	23,521 10 ..	. . .	5,913 5 1	656 [illegible] 4	" " "	467 1 6	30,557 8 11	240,545..12..1
December 1883	24,858 15 2	. . .	6,750 4 6	613 [illegible] 6	70 9 3	296 2 9	32,589 10 2	
January 1884	34,300 15 5	881 15 3	8,278 13 9	1,177 [illegible]	267 11 5	521 7 11	45,428 12 5	
February	34,529 9 6	1342 10 ..	5,715 6 11	1,701 [illegible] 6	718 9 6	646 2 10	44,653 9 3	
March	46,382 .. 5	2794 14 11	6,033 3 5	1,956 [illegible] 4	1071 2 11	2,410 8 5	60,648 12 5	
April	16,501 14 2	. . .	6,219 1 ..	1,343 [illegible] 10	679 13 7	1,923 3 4	26,667 6 11	
Total	180,095 .. 8	5,019 8 2	38,910 2 1	7,448 [illegible] 9	2,807 14 8	6,264 10 9		
Grand Total	Rs. 240,545..12..1							

V. Beatty Col., R.E.,
Supg. Engineer, 4th Circle.

Camp Wellington
17th September 1884

Supg. Engineer's Office 4th Circle
Camp Wellington, 17th Septr. 18

13600/41

No. 426/Ett.

From

The Superintending Engineer,
Fourth Circle.

To

The Chief Engineer,
P. W. Department.

Sir,

Enclosure 1.

File [illegible]

As directed in your Memo No. 638 R of 8th Instant, I have the honor to report that as it would be inconvenient to limit Conductor Bragg's payments by an Imprest of Rs. 1000, I propose to allow him a drawing account, the limit of which will be fixed monthly by the Executive Engineer in consideration of his probable cash disbursements.

2. I send herewith a statement showing the disbursements by each of the officers and subordinates of the Nilgiri

29.9

Nilgiri Division in last working season. It will be observed that the payments by Mr. Bragg were on the average nearly Rs: 6,500 monthly.

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

J. Beatty Col. R.E.,
Supdg. Engineer, 4th Circle.

1780/42

29.9.84

No 638. E d/ 8-9-84
G.O. 1949. W d/ 11-8-84
" 1500 W d/ 16-6-84
" 7499 W d/ 16-6-84
" 1454. D d/ 16-8-84
" 1895 W d/ 4-8-84
" 1004 W d/ 18-4-84
" 3632. W d/ 19-12-83
" 645. W d/ 27-2-83
" 8. W d/ 4-1-78
" 1134. W d/ 19-10-77

From

The Supg. Engineer
Fourth Circle

(3)

No 2448 W d/ 4th October/84

Dated 17th } Septr/84
Recpd: 19th }

No 426
P.W.

Encl 1

Drawing Account:—
Proposing a—
to Conductor Bragg

0/20/11/1884

R/d 93/9

O. 20.9.84. C. 2/10/84.

PUBLIC WORKS DEPARTMENT.

No 2448 W

1340/63

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 4th October/84

READ the following

Letter from the Supdg. Engineer IV Circle (No 406/P.W. d/ 26th Augt. 1884)
Do Do (" 426/P.W. d/ 17th Septr. 1884)

In the special circumstances as explained in these papers, Sub-Conductor Bragg will be allowed a drawing account, the limit of which will be fixed by the Executive Engineer. Sub-Conductor Bragg will thereupon cease to be an Imprest holder.

29.9.84

Supdg. Engineer IV Circle
Examiner P.W. Accounts

4/10

E. Ed.

No 638. E d/8-9-84
G.O. 1949. W d 11-8-0

1886

P. W. DEPARTMENT.

1380/4

Current No. 3536

From

The S.E. IV Circle

No. 122 C/EW Enclos.—3

Dated April 30 1886

Received May 1886

SUBJECT.

Inspection notes of the Dy. Examiner on the office of the E.E. Kilgiri Dn. — Reporting on the points dealt with in the

DISPOSAL.

No. 111 D. Dated May 10. 1886

C

For favor of any further remarks you may have to offer with respect to the various explanations afforded.

Also, with advertence to para 5 of G.O. No. 953 W dd

22nd April 1885, please state your opinion as to the continued improvement in the accounts work of the office

(Sd) J.S.
W

Despd 10/5/86

No. 259 W d/ 10.2.86
" 1619 C d/ 20.8.83
" 2660 W d/ 21.9.83
" 1895 W d/ 4.8.84
" 1949 W d/ 11.8.84
" 2448 W d/ 4.10.84
" 761 W d/ 8.3.83
" 1004 W d/ 18.4.84
" 2562 W d/ 18.10.84
" 953 W d/ 22.4.85
" 2430 W d/ 2.10.84
" 1043 W d/ 4.5.85
" 2402 W d/ 27.11.85
" 2595 W d/ 4.11.85
" 1201 C d/ 24.3.86
" 879 W d/ 21.3.86
[illegible] d/ 16.4.86

Sent Circt. 5/[illegible]

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

No. 4 W

13[illegible]/45

From

THE EXAMINER,
PUBLIC WORKS ACCOUNTS,
MADRAS,

To

The Secretary to Government,
Public Works Department.

Madras, 8 April 1886

Sir,

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

2. The matters dealt with in paras 3 to 8, inclusive, are especially brought to notice of Government.

3. The irregularities mentioned in para 10 should have come to the knowledge of the Accountant had he properly checked the Cash Accounts entries. Most of the items are evidently the result of carelessness. There is no object in drawing a cheque until it is required to be paid away, and the entry of transactions in Cash Books should be timely, not prospectively or retrospectively.

4. The Superintending Engineer's attention is necessary to the practice referred to in para 10, Clause (VIII) to the location of Cash Chests, Clause (X), to the necessity or otherwise of imprests, and the delays in payments for labor, Clause (XI) - Para 11 (c)(d)(e) and (h) also require his notice.

5. The Executive Engineer's explanation of the double

charge (para 11(a)) should be furnished, and his personal attention is necessary to the various points in the report as a whole.

6. I do not consider the state of the Office quite satisfactory, for though there is nothing much out of order, the report gives the impression of a want of system and of proper supervision over the Office work generally.

I have the honor to be,

Sir,

Your Most Obedient Servant.

Examiner P. W. Accounts.

E.P. 7/4.

Encs: One.

Ak 7/4

1340/46

17 MAY 1886
P. W. ACCOUNTS

Pub. 2793

G.O. 2666 W 22-9-83
Do 1190 C. 30-5-83
G.O. 1875 W 4-8-84
„ 1949 W. 11-8-84
„ 2646 W 4-10-84
„ 359 W. 10-2-86
„ 762 W 8-3-83
„ 1094 W 18-4-84
„ 2562 W 18-10-84
„ 953 W 22-4-85
„ 2430 W 2-10-84
„ 1043 W 4-5-85
Do 2400 B 22-10-85
Pub. 2896 W 4-11-85
Do 1201 C 24-3-86
Pub. 479 W 31-3-86

(18)

From,

The Examiner P. W. Accounts,

Madras.

To,

The Secretary to Government,

P. W. Department.

No. 4 ½

Dated 8th April 1886.

Recd. 9

Enclo. 1.

Notes of inspection of the Office of the Nilgiri Division by Mr. Rainier, Dy. Examiner forwards with remarks——

Reg 83/14

Enclosure

9/3

1360/407

NOTES OF INSPECTION BY H. RAINIER ESQ, DEPUTY EXAMINER P.W. ACCOUNTS MADRAS, OF THE OFFICE OF THE EXECUTIVE ENGINEER NILGIRI DIVISION, ON THE 20TH, 22ND, 23RD AND 24TH MARCH 1886.

MAJOR A.C.SMITH R.E. THE EXECUTIVE ENGINEER, AND MR.MADDOX THE ACCOUNTANT WERE PRESENT. THIS OFFICE WAS LAST EXAMINED BY AN ACCOUNTS OFFICER IN MARCH 1885; SEE PAPERS WITH G.O. NO.953 W. OF 22ND APRIL 1885.

2. THE TWO SUB-DIVISIONAL OFFICERS SUB-CONDUCTOR R.A.BRAGG SUB-ENGINEER, AND SUB-CONDUCTOR A.C.LORD SUB-ENGINEER, HAVE DRAWING ACCOUNTS, AND UNDER THE EXECUTIVE ENGINEER THERE ARE TWO IMPREST HOLDERS MR.S.X.SALDANHA, SUPERVISOR AT GUDALUR RS.200, AND SUB-CONDUCTOR H.HOLLINGSWORTH, SUPERVISOR AT WELLINGTON, RS.700.

3. IT WILL BE PRESENTLY SHEWN THAT MR.LORD'S DISBURSEMENTS ARE ALMOST ALTOGETHER FOR THAT LABOR, FOR WHICH IT WAS URGED IN 1883 AND AGAIN IN 1884, THAT A CASHIER SHOULD BE APPOINTED TO MAKE PAYMENTS UNDER THE DIRECTION OF THE EXECUTIVE ENGINEER, AND SO TO RELIEVE THE SUB-DIVISIONAL OFFICER OF THE BUSINESS OF SUCH LARGE AND DETAILED CASH PAYMENTS. WHEN THIS RECOMMENDATION WAS MADE BY ACCOUNTS OFFICERS MR.BRAGG AS WELL AS MR.LORD HAD A MAXIMUM IMPREST WHICH WAS VERY FREQUENTLY RECOUPED. IT WAS UPON THE SUPERINTENDING ENGINEER'S LETTER TO THE CHIEF ENGINEER PUBLIC WORKS DEPARTMENT NO.305 C.E.W. OF 5TH SEPTEMBER 1884 AND THE

SEE PARA 4 OF EXAMINER'S INSPECTION REPORT WITH G.O. NO.762 W. OF 8TH MARCH 1883; PARA 4 OF REPORT WITH G.O. NO.2666 W. OF 22ND SEPTEMBER 1883; AND PARA 3 OF REPORT WITH G.O. NO.2562 W. OF 18TH OCTOBER 1884; PARA 6 OF REPORT WITH G.O. NO.953 W. OF 22ND APRIL 1885.

PAPERS THEREIN QUOTED THAT THE PROPOSALS FROM THE EXAMINER RESULTED IN ORDERS OF GOVERNMENT BEING PASSED IN G.O. NO. 2430 W. OF 2ND OCTOBER 1884, SANCTIONING THE CASHIER'S APPOINTMENT.

4. FOURTEEN DAYS AFTER THE ABOVE G.O. HAD BEEN RECEIVED IN THE EXECUTIVE ENGINEER'S OFFICE, THAT OFFICER WROTE IN HIS NO.371 OF 28TH OCTOBER 1884 TO THE SUPERINTENDING ENGINEER, THAT AS ONE OF THE SUB-DIVISIONAL OFFICERS (MR.BRAGG THE HEAVIEST IMPREST-HOLDER, HAD BEEN GIVEN A DRAWING ACCOUNT (G.O. NO.2548 W. OF 4TH OCTOBER 1884) AND AS MOST DIVISIONAL OFFICE PAYMENTS WERE BEING MADE BY CHEQUE THERE WAS NOW NO NEED OF A CASHIER FOR THE FUNCTIONS SPECIFIED IN CODE PARAS 2125 TO 2130. THE CASHIER SPECIALLY SANCTIONED FOR SUCH DUTIES PARTICULARLY FOR PAYMENTS OF LABOR AWAY FROM OOTY WAS, IT WAS SUGGESTED IN THIS LETTER, TO BE UTILISED FOR ASSISTING THE ACCOUNTANT AND FOR MAKING PETTY CONTINGENCY DISBURSEMENTS IN OOTY.

MR.ROZARIO THE CASHIER WHO WAS RECOMMENDED BY THE EXECUTIVE ENGINEER FOR THE APPOINTMENT BECAUSE HE WOULD BE USEFUL IN BRINGING THE OFFICE INTO ORDER, AND WHO HAD BEEN DULY APPOINTED, WAS ACCORDINGLY USED IN THE OFFICE, AND MADE NO PAYMENTS SUCH AS HIS APPOINTMENT CONTEMPLATED TILL AUGUST 1885.

5. THE EXECUTIVE ENGINEER IN HIS LETTER NO.90 OF 13TH APRIL 1885 TO THE SUPERINTENDING ENGINEER REFERRED TO ABOVE LETTER AND ASKED THAT AS THE CASHIER'S RESPONSIBILITY WOULD NOW BE INCREASED BY HIS INTENDED EXERCISE OF THE CASHIER'S

PROPER

PROPER FUNCTIONS ACCORDING TO THE CODE (FOR WHICH DUTIES HIS APPOINTMENT WAS ORIGINALLY SANCTIONED) HE SHOULD GET RS.50 PER MONTH, OR NEARLY 70 PER CENT MORE THAN GOVERNMENT HAD SANCTIONED FOR THE APPOINTMENT, NOW THAT HE WOULD BE CALLED UPON TO PAY LABORERS AS ORIGINALLY INTENDED. THE SUPERINTENDING ENGINEER IN SUPPORTING THIS, GAVE AS REASON THE NEED OF PAYING LABOR MORE FREQUENTLY THAN ONCE A MONTH, AND THE SAME REASON HAD BEEN SHORTLY BEFORE URGED (EXECUTIVE ENGINEER'S LETTER TO SUPERINTENDING ENGINEER NO.689 OF 27TH MARCH 1885) FOR GIVING MR.LORD THE SUB-DIVISIONAL OFFICER CONCERNED, A DRAWING ACCOUNT.

1350/48

6. G.O. NO. 1043 W. OF 4TH MAY 1885 SANCTIONED THE INCREASED PAY FOR THE CASHIER, AND THE DRAWING ACCOUNT FOR MR.LORD WAS DULY SANCTIONED BY THE SUPERINTENDING ENGINEER, BUT THE LABOR HAS SINCE NEVER BEEN PAID MORE FREQUENTLY THAN ONCE A MONTH. IN FACT THE EXECUTIVE ENGINEER STATED AT THE INSPECTION THAT THE LABORERS WOULD NOT CARE TO BE PAID OTHERWISE THAN AS MONTHLY SERVANTS.

THE PAYMENTS OF LABOR ON THE KULLAR GUDALUR ROAD HAVE BEEN AS FOLLOWS:-

FOR JULY 1885, KULLAR TO OOTY ON 11TH AUGUST 1885,
OOTY TO GUDALUR ON 17TH AUGUST 1885.
FOR AUGUST 1885, KULLAR TO OOTY ON 10TH SEPTEMBER 1885,
OOTY TO GUDALUR ON 15TH SEPTEMBER 1885.
FOR SEPTEMBER 1885, KULLAR TO OOTY ON 5TH OCTOBER 1885,
OOTY TO GUDALUR ON 20TH OCTOBER 1885.
FOR OCTOBER 1885, KULLAR TO OOTY ON 13TH NOVEMBER 1885,
OOTY TO GUDALUR ON 9TH NOVEMBER 1885.
FOR NOVEMBER 1885, KULLAR TO OOTY ON 3RD DECEMBER 1885,
OOTY TO GUDALUR ON 12TH DECEMBER 1885.
FOR DECEMBER 1885, KULLAR TO OOTY ON 26TH JANUARY 1886,
OOTY TO GUDALUR ON 21ST JANUARY 1886.
JANUARY 1886 } NO PAYMENTS MADE THERE BEING NO FUNDS LEFT
FOR FEBRUARY " } OF THE BUDGET ALLOTMENT.

THE LABOR EMPLOYED FOR JANUARY AND FEBRUARY SHOULD HAVE BEEN PROMPTLY PAID REGARDLESS OF THE INSUFFICIENCY OF BUDGET PROVISION, WHICH COULD HAVE BEEN REPORTED.

7. THE ABOVE PAYMENTS HAVE BEEN MADE THUS:- THE NOMINAL MUSTER ROLLS HAVING BEEN GOT READY BY THE SUB-DIVISIONAL OFFICER'S CLERK, OR BY A MAISTRY, THE CASHIER IS ADVISED THAT PAYMENT WILL BE MADE ON A CERTAIN DAY AT A CERTAIN PLACE OR PLACES ALONG THE ROAD, USUALLY 20 TO 30 MILES FROM OOTY. THITHER THE CASHIER REPAIRS ON HIS PONY (HORSE ALLOWANCE RS.15 PER MONTH VIDE G.O. NO.2594 W. OF 4TH NOVEMBER 1885) AND RECEIVES THE NEEDFUL CASH FROM THE SUB-DIVISIONAL OFFICER, IN WHOSE PRESENCE AND UNDER WHOSE DIRECTION HE PAYS THE LABORERS. AFTER ALL ARE PAID, THE BALANCE, IF ANY MONEY REMAINS, IS HANDED TO THE SUB-DIVISIONAL OFFICER WITH THE NOMINAL MUSTER ROLLS AND THE CASHIER RETURNS TO OOTY. THE SUB-DIVISIONAL OFFICER MR.LORD PERSONALLY STATED AT THE TIME THE OFFICE WAS UNDER INSPECTION THAT THIS PROCEDURE CALLS FOR AS MUCH OF HIS TIME AS IF HE HIMSELF PAID THE MEN OR HAD THEM PAID, AND THAT THE PAYMENT IS GOING ON ALL THE WHILE UNDER HIS EYE, SO THAT THERE SEEMS TO BE NO NEED OF A MAN FROM 20 TO 30 MILES OFF FOR SUCH A JOB, WHICH OCCUPIES ONLY A FEW HOURS.

8. MR.LORD'S DISBURSEMENTS FROM SEPTEMBER 1885 TO FEBRUARY 1886 INCLUSIVE, FOR SUCH LABOR AGGREGATED RS.19857-12-10 OR SAY AT AN AVERAGE OF RS.3310 PER MONTH: HIS TOTAL DISBURSEMENTS FOR THE ABOVE PERIOD AGGREGATED RS.20682-2-9 OR SAY AN AVERAGE OF RS.3447 PER MONTH, SO THAT IF THE CASHIER DID PAY FROM THE EXECUTIVE ENGINEER'S OFFICE DIRECT, AS

ORIGINALLY

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ORIGINALLY INTENDED, MR.LORD'S IMPREST NEED ONLY BE ABOUT RS.100. IT SEEMS NOT ADVISABLE FOR THE SUPERINTENDING ENGINEER TO DECIDE BETWEEN THE ABOLITION OF THE CASHIER OR THAT OF MR.LORD'S DRAWING ACCOUNT. THE EXECUTIVE ENGINEER IN HIS LETTER NO.3107 OF 13TH MARCH 1886 TO THE SUPERINTENDING ENGINEER HAS APPLIED FOR THE CASHIER FOR 1886-87.

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9. THE CASHIER IS GENERALLY ABSENT PAYING LABOR ABOUT TEN DAYS IN THE MONTH. HIS DUTIES OTHERWISE BEING (1) THE PAYMENT OF LOCAL LABOR (2) THE PREPARATION OF (A) CONTRACTORS' BILLS (B) CONTRACTORS LEDGER ACCOUNTS (C) MINOR WORKS WORK VOUCHER (D) THE STOCK PURCHASES AND SALES ACCOUNT (E) THE STOCK ACCOUNT CURRENT (F) SOME OF THE WORK ABSTRACTS. THE FIRST INCUMBENT OF THE CASHIER'S APPOINTMENT MR.ROZARIO, HAS BEEN FOR SOME MONTHS REPLACED BY A CLERK RAGAVANDRA ROW, A COMPETENT MAN. MR.ROZARIO ASSISTS THE ACCOUNTANT IN THE OFFICE. HE PREPARES THE CASH ABSTRACT BOOK, THE SCHEDULE OF EXPENDITURE, THE ADJUSTMENT BOOK, THE CASH ACCOUNT CURRENT, THE REGISTERS OF APPROPRIATION AND FORM M.72. MR.ROZARIO'S EXPERIENCE IN ACCOUNTS AND HIS ABILITY ARE SUCH THAT HE IS OF GREAT USE TO THE ACCOUNTANT; INDEED WHEN IT IS ADDED THAT THERE IS ALSO ANOTHER CLERK NURSING ROW (WHO PREPARES WORK ABSTRACTS AND WORK VOUCHERS POSTING THE REGISTER OF WORKS) WHOSE WHOLE TIME IS DEVOTED TO ACCOUNTS WORK AND WHO IS VERY USEFUL THEREIN, IT WILL BE OBVIOUS THAT THE ACCOUNTANT IS NOT NOW BY ANY MEANS OVERWORKED.

IN SEPTEMBER 1883 THE ACCOUNTS STAFF OF THE OFFICE WAS:-

EXECUTIVE ENGINEER'S HEAD CLERK.
1 ACCOUNTANT 4TH GRADE.
1 CLERK AT RS.64 (ONLY KEPT CASH BOOK;
1 CLERK AT RS.31
1 CLERK AT RS.15.

IN JANUARY 1886 THE SAME STAFF IS:-

EXECUTIVE ENGINEER'S HEAD CLERK.	1 ACCOUNTANT 3RD GRADE. 1 CLERK AT RS.80 (ONLY KEEPS CASH BOOK) 1 CASHIER AT RS.50. 1 CLERK AT RS.40 1 CLERK AT RS.30.

10. (I) THE CASH BALANCE WAS COUNTED AND AMOUNTED TO RS.31-15-10. THE BALANCE AS PER CASH BOOK WAS RS.931-7-10 OR AFTER DEDUCTING IMPRESTS (RS.900), RS.31-7-10. THE SURPLUS CASH EIGHT ANNAS WAS SAID TO BE DUE TO THAT AMOUNT HAVING BEEN RECEIVED THE PREVIOUS DAY TOO LATE FOR ENTRY. THE BALANCE OF THE EXECUTIVE ENGINEER'S DRAWING ACCOUNT AT THE CLOSE OF FEBRUARY 1886 WAS PROVED CORRECT.

(II). THERE ARE STRONG INDICATIONS THAT NEITHER THE DIVISIONAL CASH BOOK NOR THE SUB-DIVISIONAL CASH ACCOUNTS ARE SUFFICIENTLY AUDITED BY THE ACCOUNTANT. FOR INSTANCE, CHEQUE NO. 23817 47 DATED 15TH JANUARY 1886 IS ENTERED IN THE CASH BOOK AS PAID ON THE 14TH JANUARY 1886, THE VOUCHER (NO.32 OF 14TH JANUARY 1886) AND IN 'DATE OF PAYMENT' COLUMN, '14TH JANUARY 1886'. THE INACCURACY OF THIS IS NOT, AS THE ACCOUNTANT STATES, CONFINED TO AN ERROR IN THE DATE OF ENTRY IN THE CASH BOOK. THE SAME REMARK APPLIES TO CHEQUE NO.23817 46/N OF 15TH JANUARY 1886.

(III) CONTRACTOR CHIDUMBERUM PILLAY WAS PAID FOR 17 CUBIC YARDS OF BLUE METAL RS.46-15-8 ON THE 29TH JANUARY 1886 VIDE CHEQUE NO.16 S W A OF THAT DATE, BUT THE CONTRACTORS ACKNOWLEDGMENT IS DATED 23RD JANUARY 1886 AND THIS BEARS THE ACCOUNTANT'S INITIAL.

(IV) IN MR.LORD'S SUB-DIVISIONAL CASH BOOK, CHEQUE NO 43 S C A RS.44-8-6 IN FAVOR OF SELF OR ORDER IS ENTERED AS CASHED AT TREASURY ON THE 29TH JANUARY 1886, THE PROCEEDS BEING ALSO ENTERED AS RECEIVED ON THAT DATE (CASH FROM TREASURY), BUT THE PASS BOOK SHEWS THAT ABOVE CHEQUE WAS CASHED ON THE 1ST FEBRUARY. THE CASH BOOK ALSO SHEWS ON THE CREDIT SIDE A CASH PAYMENT OF RS.44-8-6 TO LABOR ON THE 30TH JANUARY 1886, THE NOMINAL MUSTER ROLL SHEWS DATE OF PAYMENT 30TH JANUARY 1886, BUT MR.LORD EXPLAINED THAT THE MEN WERE NOT ACTUALLY PAID TILL AFTER THE CHEQUE WAS CASHED, ON THE 1ST FEBRUARY 1886.

(V) THE ACCOUNTANTS VIEW THAT IT IS RIGHT TO ENTER CHEQUES IN THE CASH BOOK AS PAID, AGAINST THE DATE ON WHICH THEY ARE DRAWN REGARDLESS OF THE ACTUAL DATE OF PAYMENT IS NOT IN ACCORDANCE WITH RULE, SEE CODE PARAS 2088, 2092 AND RULE 4 AT BACK OF FORM M.3, NOR IS IT CORRECT TO DEBIT THE CASH BOOK WITH CASH WHICH HAS NOT BEEN RECEIVED.

(VI) PAYMENT INTO TREASURY OF MISCELLANEOUS RECEIPTS, BY CHEQUE 4 N 24026 OF 24TH FEBRUARY, DRAWN IN FAVOR OF HEAD CLERK EXECUTIVE ENGINEER'S OFFICE, IS ENTERED IN THE CASH BOOK ON THE 24TH FEBRUARY, BUT THE REMITTANCE BOOK SHEWS ITS ORIGINAL ENTRY THERE ON THE 26TH FEBRUARY, AND THAT IT WAS ACKNOWLEDGED ON THAT DATE BY THE TREASURY OFFICER. SIMILARLY CHEQUE NO.43 N 23040 OF 6TH NOVEMBER 1885, IN FAVOR OF HEAD CLERK, RS.199-5-1 WAS ENTERED IN THE CASH BOOK ON THE 6TH NOVEMBER AS PAID INTO THE TREASURY, BUT THE REMITTANCE BOOK SHEWED ITS ACTUAL PAYMENT ON THE FOLLOWING DAY.

CHEQUES DRAWN FOR PAYMENT INTO TREASURY OF MISCELLANEOUS RECEIPTS SHOULD NOT BE MADE PAYABLE TO HEAD CLERK, BUT SHOULD BE ENDORSED AS DIRECTED IN CODE PARA 1894.

(VII) TO RECOUP MR.HOLLINGSWORTH'S IMPREST BY RS.411-1-6 AND TO INCREASE IT FROM RS.500 TO 700, CHEQUE NO.45 C 33044 OF 18TH JANUARY 1886, FOR RS.611-1-6 WAS DRAWN, THE FULL AMOUNT APPEARING IN THE PAYMENTS COLUMN OF THE CASH BOOK ON THE 18TH JANUARY 1886. ON THE 26TH RS.200 OF THE ABOVE ~~WAS~~ amt WAS DEBITED IN THE CASH BOOK AS 'CASH FROM TREASURY' BUT THE INCREASE TO THE IMPREST SHOULD OF COURSE HAVE APPEARED BY ITSELF, JUST AS AN ORIGINAL IMPREST WOULD APPEAR, AS A NOTE IN RED INK, BUT NOT AS A PAYMENT, SEE CODE PARA 2187. IN NEARLY EVERY CASE THE CHEQUE DRAWN FOR CASH TO PLACE IN CHEST, HAVE BEEN ENTERED AS CASHED, AND THE PROCEEDS AS HAVING BEEN RECEIVED PER CONTRA DAYS BEFORE THE ACTUAL RECEIPT OF THE CASH IN EXCHANGE FOR THE CHEQUE.

(VIII) PAYMENT TO MESSRS GROVES AND CO. AS PER VOUCHERS 81 AND 82 15TH MARCH 1886, RS.6000 IS 'ON ACCOUNT OF WORK DONE PENDING RECEIPT OF DETAILED MEASUREMENTS' ON THE BAKERY AND ON THE CHURCH AT WELLINGTON. THE EXECUTIVE ENGINEER STATED THAT IT HAS BEEN FOUND EXPEDIENT TO PAY THESE CONTRACTORS FREQUENTLY, AND ON ROUGH ESTIMATE OF WORK DONE TO DATE.

(IX) NOMINAL MUSTER ROLLS IN SUPPORT OF PAYMENTS TO LABOR WERE FOUND TO CONTAIN NOT ONLY LABOR BUT PETTY SUPERVISION.

(X) MESSRS BRAGG AND LORD HAVE THEIR CASH SAFES IN THEIR HOUSES, WHICH THE EXECUTIVE ENGINEER CONSIDERS MORE secure SAFE THAN IF KEPT IN THEIR OFFICES. THE EXECUTIVE ENGINEER'S CASH SAFE IS AT PRESENT INSECURE AND SHOULD BE BUILT INTO THE FLOOR OR INTO THE WALL OF THE OFFICE.

XI.

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(XI) THE IMPREST ACCOUNT OF MR.SALDANHA WAS LAST RECOUPED ON THE 17TH DECEMBER 1885, FOR RS.141-7-9 NO PREVIOUS RECOUPMENT HAVING BEEN NECESSARY SINCE THE 13TH JUNE 1885. IN MR.HOLLINGSWORTH'S IMPREST ACCOUNTS, IT WAS OBSERVED THAT LABOR FOR PETTY REPAIRS TO MILITARY BUILDINGS AT WELLINGTON, FOR 7TH JUNE TO 16TH JULY 1885, WAS PAID ON THE 7TH AUGUST 1885; THAT FOR 17TH JULY TO 6TH SEPTEMBER PAID ON 28TH SEPTEMBER 1885; THAT FOR 7TH SEPTEMBER TO 6TH OCTOBER ON THE 14TH NOVEMBER 1885; THAT FOR 7TH TO 26TH OCTOBER AND FROM 7TH NOVEMBER TO 6TH DECEMBER 1885 PAID ON 7TH JANUARY 1886. THE EXECUTIVE ENGINEER STATES THAT THESE COOLIES ARE PERMANENT AND ARE GENERALLY IN NO HURRY FOR PAYMENT, BUT IT MUST INVARIABLY FACILITATE AND ECONOMISE WORK TO PAY ON REGULAR DATES. THE ABOVE ARE SOME OF THE POINTS NOTICED IN AN EXAMINATION OF THE CASH ACCOUNTS.

(XII) THE IMPREST ACCOUNTS ARE CHECKED, AS ALSO ARE THE SUB-DIVISIONAL CASH ACCOUNTS, BY MR.ROZARIO - BUT THE ACCOUNTANT SHOULD DO THIS HIMSELF, AND SHOULD ALSO CHECK THE CASH BOOK - DURING WHICH IMPORTANT DUTY HE SHOULD HAVE CHEQUE BOOKS, AND OF COURSE ALL BILLS, AND WHENEVER POSSIBLE THE PASS BOOK AT HAND FOR COMPARISON. THE ACCOUNTANT MUST RECOGNISE THE NECESSITY OF HIMSELF ATTENDING TO THESE MATTERS, NO MATTER HOW MANY CLERKS MAY BE ALLOWED FOR HIS ASSISTANCE, AND HIS INITIAL TO VOUCHERS AND TO CASH ACCOUNTS MUST ON EVERY OCCASION BEAR DATE AND BE IN INK.

11. AS REGARDS THE ACCOUNTS OF WORKS, THE FOLLOWING NOTES ARE OFFERED:-

(A) FURNITURE CHARGES, GOVERNMENT HOUSE - BILL FROM BARNARD, BISHOP, AND BURNARDS FOR THE HOT AIR STOVES RS.351-9-0 (£ 26-13-10) PAID ON THE 24TH FEBRUARY 1886 CONTAINS AN ERROR WHICH DOES NOT APPEAR TO HAVE BEEN ATTENDED TO, THE TWO CASES CONTAINING THE STOVES VALUE £ 1-16-0, HAVING BEEN CHARGED TWICE OVER and THE BILL PAID IN FULL.

(B) REPAIRS TO GOVERNMENT HOUSE RS.8,190 - THIS ESTIMATE SANCTIONED BY THE SUPERINTENDING ENGINEER ON THE 4TH NOVEMBER 1885 CONTEMPLATED BESIDES REPAIRS, 'REMOVING THE ROOF OF THE APOTHECARY'S QUARTERS AND RE-ROOFING WITH CORRUGATED IRON, ALSO RAISING THE WALLS OF THESE QUARTERS, ALSO ALTERING FIRE PLACES CHIMNEYS, ETC. OF GOVERNMENT HOUSE'. PERHAPS THIS MAY BE THOUGHT MORE OF ALTERATION AS PER CODE PARA 1515, THAN REPAIR.

(C) BUILDING A CHURCH AT WELLINGTON - MR. MARTIN, MAISTRY, CHARGED TO PETTY SUPERVISION OF THIS WORK IS ALSO CHARGED TO PETTY SUPERVISION OF THE BAKERY (SEE STANDING ORDER NO.146 OF 1885 RECONSTRUCTING CODE PARA 1090). IN CONTRACT CERTIFICATE FOR FEBRUARY 1886, IT IS CERTIFIED BY THE SUPERVISOR THAT THE WORK PAID FOR ON THE 17TH FEBRUARY 1886 WAS MEASURED FROM THE 17TH TO 24TH FEBRUARY 1886.

(D) BAKERY AT WELLINGTON - THIS WORK WAS BEGUN IN FEBRUARY 1885 - THE FIRST PAYMENT WAS ON 31ST MARCH ON MEASUREMENTS IN MARCH - THERE WERE NO FURTHER MEASUREMENTS APPARENTLY TILL THE 10TH AUGUST 1885, THOUGH WORK HAD BEEN INCESSANT. THE MEASUREMENT SHEETS OF 10TH OCTOBER 1885 INCLUDE ALL PREVIOUS MEASUREMENTS - SO DO MEASUREMENT SHEETS SINCE RECEIVED. IF THESE SHEETS ARE COPIED FROM THE MEASUREMENT BOOK, THE WORK OF MEASURING RECORDING AND COPYING MUST BE ENORMOUS. THE BAKERY WILL TAKE 18 MONTHS TO BUILD AND EACH MEASUREMENT COMPREHENDS IT SEEMS ALL THAT HAS GONE BEFORE, WHICH INVOLVES A GREAT DEAL OF LABOR IN THE EXECUTIVE ENGINEER'S OFFICE CALCULATING OUT-WORK DONE SINCE LAST REPORT.

(E) AS REGARDS MEASUREMENT BOOKS GENERALLY, ALL THAT WERE SHEWN AT THE INSPECTION WERE VERY BADLY KEPT, GENERALLY IN PENCIL, WITH FREQUENT CORRECTIONS, NO SIGN OF ANY CHECK, AND NO ONE'S SIGNATURE OR INITIAL TO ANY MEASUREMENT. STANDING ORDER ADDING TO THE DIRECTIONS AT BACK OF FORM M 19. IS NOT YET ATTENDED TO.

(F) TEN-DAY REPORTS ARE NOT PUNCTUALLY RECEIVED IN THE EXECUTIVE ENGINEER'S OFFICE. THEY SHOULD BE DESPATCHED FROM WORKS IMMEDIATELY AFTER THE PERIOD CONCERNED.

(G) THE REGISTER OF WORKS SHOULD BE INITIALLED AT EACH EXAMINATION BY THE EXECUTIVE ENGINEER, IN THE CASE OF EVERY ACCOUNT THERE STATED.

(H) THE MATERIALS AT SITE WHICH AGGREGATE IN VALUE RS.25,354-7-9 AND WHICH ARE SPREAD OVER ELEVEN WORKS, SHOULD BE PERIODICALLY VERIFIED AND THESE ACCOUNTS ATTESTED BY SUB-DIVISIONAL OFFICERS.

12. STOCK - THE STOCK OF THE DIVISION ON THE 28TH FEBRUARY 1886 COMPRISED :-

SMALL STORES..............	RS. 0- 6-8
BUILDING MATERIALS........	RS.13434-15-8
PAINTERS' STORES..........	RS. 90- 0-0
MISCELLANEOUS STORES.....	RS. 586- 6-0
MANUFACTURES..............	RS. -301-15-5
LAND AND KILNS............	RS.17689- 1-7

STOCK WAS LAST VERIFIED IN OCTOBER 1885 - A SURVEY

REPORT IS SAID TO BE UNDER PREPARATION REGARDING THE ARTICLES OF THE KIND REFERRED TO IN EXAMINER'S OFFICE NOTE PRINTED WITH G.O. NO.359 W. OF 10TH FEBRUARY 1886. THE ABOVE BALANCES ARE IN THE AGGREGATE COVERED BY THE SANCTIONED LIMIT AS PER ABOVE G.O. BUT IN THE DETAIL EVERY ITEM EXCEPT MANUFACTURE MUCH EXCEEDS THAT LIMIT. THE ACCOUNTS OF STOCK ARE WELL KEPT BY MR.ROZARIO AND THE CASHIER.

13. THERE ARE TWO ACCOUNTS OF LAND KILNS (MANUFACTURE) ETC, STATED IN SEPARATE PLACES IN THE REGISTER OF WORKS AND KEPT QUITE AS ANY OTHER WORK ACCOUNTS, FROM FIRST TO LAST, WHICH IS RIGHT, BUT THE PROGRESS OF THE DEBIT TO LAND KILNS MONTH BY MONTH SHOULD BE ACCOMPANIED BY THE CREDIT TO THAT ACCOUNT AS FROM TIME TO TIME AFFORDED, SO THAT IT MAY BE PLAINLY SEEN AT ANY TIME HOW MUCH REMAINS TO BE CLEARED. THE AMOUNT SO REMAINING AT THE END OF FEBRUARY 1886 WAS FOUND AFTER EXAMINATION OF THE ACCOUNTS TO BE RS.17,689-4-1.

14. THE CHARGES FOR MANUFACTURE OF BRICKS UP TO SEPTEMBER LAST, RS.24,618-11-11 INCLUDED RS.403-6-4 STILL UNADJUSTED WITH THE CIVIL DEPARTMENT FOR SUPPLIES FROM THE FOREST DEPARTMENT IN MAY 1885. HENCE THE CREDIT OR MINUS BALANCE UNDER MANUFACTURE (PARA 12). THE TOTAL CHARGES FOR MANUFACTURES AS ABOVE EXCEEDED THE OUTTURN BY RS.6000-5-2, WHICH AMOUNT WAS THEREFORE, WHEN THE TIME CAME TO ADJUST THE ACCOUNT, TO BE CREDITED MANUFACTURES BY DEBIT TO BUILDING MATERIALS. OPERATIONS HAVE BEEN RESUMED IN THE BEGINNING OF MARCH 1886.

15. THE TOOLS AND PLANT ACCOUNTS WERE CHECKED AND FOUND IN FAIR ORDER. ON THE TOOLS AND PLANT RETURNS IN MR. BRAGG'S SUB-DIVISION THERE ARE 18 CARTS AND 14 PAIRS OF CATTLE. THE MISCELLANEOUS ADVANCE ACCOUNT AT END OF FEBRUARY 1886 SHEWS THAT THE COST OF KEEPING UP THESE WAS ON THAT DATE BALANCED BY THE INCOME DERIVED, THOUGH RS.133-5-0 STILL REMAINED to be recovered. Of this amt nothing is regarded as at all doubtful.

1340/53

16. IN THE REGISTER OF BUILDINGS THE COLUMN 'VALUE' SHOULD BE FILLED IN. THE BUILDINGS KNOWN AS 'BLACKWOOD' AND 'WEST COTTAGE' ON THE LAKE, BOUGHT IN DECEMBER 1885, ARE NOT ENTERED IN THE REGISTER.

17. THE REGISTER OF BUDGET APPROPRIATION, AND OF LIABILITY ARE WELL KEPT BY MR.ROZARIO.

18. THE REPORTS OF THE FORMER INSPECTIONS OF THE OFFICE AND GOVERNMENT ORDERS THEREUPON SHOULD BE FILED for ready reference

19. THE OFFICE CODE SHOULD BE POSTED UP TO DATE WITH STANDING ORDERS.

20. THE ASSISTANCE GIVEN TO THE ACCOUNTANT IS SUCH THAT HE HAS VERY LITTLE TO DO, AND HE SHOULD DO THAT LITTLE THOROUGHLY. IF THE OFFICE WORK WERE TWICE WHAT IT IS THE PRESENT OFFICE STAFF SHOULD SUFFICE.

H Raines

CALICUT.
30TH MARC[illegible]886.

DY.EXAMINER P.W.ACCOUNTS.

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EXAMINED
10
12 MAY
1886
P.W. ACCOUNTS

Bk $\frac{E \cdot 4}{2203/86}$

$\frac{10}{2}$ PWD

No. 11 D/5 April 15 1886

C. No. 1793

$\frac{1360}{54}$

Memo

From the Exr P.W. Accts, No 4 W of 8.4.86

Referred to the Supdg Engr IV Circle, for favor of full report on the several points dealt with in paras 3 to 8 of the inspection notes; also for any remarks he may have to offer with respect to the irregularities brought to notice in para 10 & the attached clauses.

2. The Exr Engr is

explanation of the double charge noticed in para 11 (a) should be submitted, & that officer should be called for any remarks he may wish to make with respect to the manner in which the Accountant is alleged to conduct his duties.

W
15.4.86

No. 11 D/15 April 1886

No. 359 W d/10.2.86
" 1619 C d/30.8.83
" 2066 W d/12.9.83
" 1895 W d/4.5.84
" 1949 W d/11.5.84
" 2445 W d/4.10.84
" 762 W d/8.3.83
" 1004 W d/18.4.86
" 2562 W d/18.10.84
" 953 W d/22.4.85
" 2430 W d/2.10.84

No. 1043 W d/4.5.85
" 2400 D d/22.10.85
" 2595 W d/4.11.85

To the S. E. IV Circle with papers in orig. to be returned

No. 122 C / E.W.

Supdg. Engineer's Office, 4th Circle.
Camp Ootacamund 30th April /86.

1360/55

From
The Superintending Engineer,
Fourth Circle.

To
The Chief Engineer,
D. P. W.

Sir,

As directed in para 1 of your Memorandum, No. 11 D of 15th Instant, I have the honor to report on the points dealt with in paras 3 to 8 of the Inspection× Notes of the Dy. Examiner dated 30th March 1886, and to offer remarks on certain irregularities brought to notice in para 10, and its attached clauses.

2. On enquiry I find that Mr. Rainier's history of the employment of the Cashier is perfectly correct, and that he has accurately described the state of affairs generally connected with

Enclos. 3
Dy. Examiner's notes
Examiner's letter
Executive Engineer's letter No. 247 of 29th April 1886.

× herewith returned together with the Examiner's letter No. 24 W of 8th inst.

with the Cashier's duties. The Executive Engineer, however, explained to Mr. Rainier that he could not safely entrust a Cashier with such heavy payments, unless the person employed deposited security to the extent of at least Rs: 1,000; and that hitherto it had been impossible to find a man who would serve for the small pay offered, and give the desired security. If such a man could have been found, much of the Sub Divisional Officer's time would have been set free for inspection duty.

3. Considering that the payments of Rs 3,300 monthly extended over nearly 60 miles of road, the Cashier's Salary of Rs: 50 does not appear excessive.

4. As to the payments not being made more frequently, the Executive Engineer's letter No 689 of 27th March 1885 was written before

he

he took charge of the road, and it was not ascertained till some time later that the coolies do not care to be paid more frequently than once a month. Moreover, there have never been any complaints made, either to the Executive Engineer or myself, regarding delays in payment, so that the laborers appear to have complete confidence in the Department and in the system pursued.

5. The Cashier has been of very great assistance in bringing the Accounts Branch of the Division Office into order. There are not now the complaints of arrears of accounts due to the Examiner's Office so often met with on former inspections, and even the Dy. Examiner admitted, I understand, at the recent inspection, that great improvement had taken place in the state of the Office.

6. But as the expenditure is now light, and likely to continue so for some

time

tions; and I am called on in G.O. No 9884 of 15th Instant to report what retrenchments are feasible, I have, in consultation with the Executive Engineer, decided to give the Cashier, a month's notice, and dispense with his services from 31st proximo.

7. Remarks on irregularities brought to notice in para 10:—

(I) It was thought not worthwhile declining to receive the eight annas, and telling the man to come again next day simply because he happened to come after the Cash Book had been closed for the day.

(II) The error here is equally trivial, and consisted of the omission of the figure 15 in the date column of the Cash Book against the item of payment.

(III) The Bills are made out at the Contractor's request, and they also often sign and date them before payment is actually made. The Accountant initials the Bill after examination, and the Executive Engineer signs it to vouch for its accuracy. Major Smith informs me that he often has Bills brought to him signed, receipted, dated and initialled; but not having his cheque Book by him, he keeps them (the Bills) until he finds it convenient to write the cheques. The harm or illegality of this is not understood, and the payees never complain.

(IV). The two cases noted in this clause, are similar. There was delay in getting the cheques cashed because the 30th January was a Saturday. The apparent irregularity arises from the Executive Engineer's system of treating all cheques drawn as cash; and he, I think reasonably, holds that he should not be held responsible for delays in transmission to Treasury, &ca.

(V) The Executive Engineer states

that, in his opinion, which appears to me correct, when a cheque is written, it at once becomes a debit, and when not cashed immediately — as will sometimes unavoidably happen — it should be counted as cash; he also points out that, as a fact, according to the system of accounts, uncashed cheques should be treated as Cash Balance. The Examiner's objections seem to arise from his supposing that it is always possible for an Executive Engineer to be present with the Contractor and write the cheque the moment a Bill is signed, and secondly that in the case of cheques cashed by himself or his subordinates, it is possible to delay writing the cheque till the moment of cashing. The rules quoted by the Examiner, appear to me to have been framed simply for the purpose of preventing an undue accumulation of uncashed cheques, especially

at the close of an official year.

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(VI) Further, the Executive Engineer contends that directly a cheque is signed it should be entered in the Cash Book. He considers this a necessary precaution against the loss of cheques, for which he would be held responsible, and deprecates any other treatment of delays in transmission to Treasury as objectionable.

(VII) This is a similar case resulting from the Executive Engineer's system of treating cheques drawn as cash.

(VIII) The Executive Engineer explains that the rough estimate alluded to was made up by himself personally on the spot. He considers that it would have been unfair to the Contractor to delay heavy payments while awaiting for detailed measurements of very intricate work. The Executive

Engineer had authority for the course he pursued in this case in para 2153 of the Code which permits him to make an advance to the Contractor within the value of work done and materials delivered. Such procedure however should be exceptional, and might apparently have been avoided in this case, if the detached Officer at Wellington had sent in lists of measurements more frequently.

(IX) Care will be taken in future that petty supervision is excluded from labor muster rolls, but there does not appear to be any rule in the Code against petty supervision being so treated. A head cooly for instance is very much the same as an ordinary cooly, and it seems a needless refinement to show his pay in a separate account, which appears to have been what should have been done in this case.

(X)

(X) Subdivision Officers are personally responsible for their cash and cheques, and, as their office premises are not perfectly secure, they should be allowed to keep their cash chests in their own houses. The Executive Engineer will have his cash chest built into the wall of his office forthwith.

(XI) On the Hills it is found expedient not to pay servants and coolies up to date. The system pursued at Wellington is found to answer well, it causes no delay or extra expense, and is not complained of by the coolies.

(XII) The Accountant's special attention has been directed to the instructions contained in this clause.

8. I shall now remark on the clauses (c), (d), (e) and (h) of para 11 which the Examiner considers require my notice.

(c) This matter of superintendence on the church and bakery at Wellington has already been the subject of correspondence. The works in question are only a short distance apart. The Maistry Mr. Martin has been employed on both works; his time is divided between the two, and it is therefore necessary that his pay should be charged partly to one work, and partly to the others. Of course it is possible to employ two maistries, but this in the circumstances would be wanton waste. In my opinion S.O. 146 is a rule that cannot be economically enforced in many stations.

(d) The Dy. Examiner remarks that the first payment on the Bakery was made in March and the second in August. This is easily explained. There was great delay at starting this work because the new Commissariat Officer, at Wellington, observed that the sanctioned plan could be altered with great advantage and the new plan was not approved by the Commissary General until July.

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The Executive Engineer considered the remeasurements necessitated by the character of the works, and the Accountant assures me that the extra labor in the Division Office for deducting the quantities already paid was a mere trifle. The Dy. Examiner's statement that the Bakery would take 18 months to build is clearly wrong. It was really commenced at end of July when the revised plan was approved by the Commissary General, and now in April (9 months after) the buildings are complete. The works still to be carried out when the revised estimate is sanctioned, are the Mill Race, and the Road of Approach.

(e) I have inspected the measurement Books now in use, and they are neatly kept. Those referred to by Mr. Rainier, must be the old completed Books of about 1882/83. In those old Books the order regarding cancelment of measurements after bills had been prepared was not carried out because that standing order was not issued till 1885. He was shown I am told the books in use neatly kept in ink, and the measurements duly cancelled in red ink, but he makes no remarks about them.

9. Major Smith informs me that he was present at the Dy. Examiner's Inspection, and that he informed that Officer of nearly everything I have written; but this would not be understood from the Notes of Inspection.

10. I have asked Major Smith to give any additional information he can regarding his system of treating cheques drawn; to explain what the Dy. Examiner imagines to be a double charge; and to give his opinion of the Accountant, and the way he conducts his duties.

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

L. Beatty Col. R.E.,
Dep. Engineer, 4th Circle

R.M. 107
12.5.86
A. No 288 W 15.4.86

Enc 3

Ootacamund, May 10th 1886.

No 111 D.

To
C
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For favour of any further remarks you may have to offer with respect to the various explanations afforded.

Also, with adverteuce to para 5 of G.O. No 953 W dated 22d April 1885, please state your opinion as to the continued improvement in the accounts work of the Office.

W

10.6.86

W

P.W. ACCOUNTS
MAY 1886
ENCLOSURES

3590
3737

From
The Sup. Engineer,
Fourth circle D.P.W.

1 MAY 86

Enclosures 3.

Dated 30th } April 1886
Desp: }

No. 122C/IV

Inspection Notes of Dy: Examiner:—
Reporting on the points dealt with the on Nilgiri Dn. office.

To

4/18

No. 247

Nilgiri Division Office
Ootacamund 29th April 1886.
1540/63

From
The Executive Engineer
Nilgiri Division.

To
The Superintending Engineer
IV Circle.

Sir,

With reference to the Notes of Inspection by the Deputy Examiner, of my Office, dated 30th March, 1886 forwarded with your No. 119C/No I of 26th April, I have the honor to state in addition to what I have already explained personally that the Examiner in his forwarding letter No. 4 W of 8th April 1886, para 3, seems to draw the inference that I am in the habit of drawing Cheques before they are required to be paid away. This is not so. But to explain the trivial causes of delay in cashing Cheques, would take up more time and paper than the subject is worth. I further maintain that directly a Cheque is signed by me some record of it should be at once made, and the Cash Book is the only legitimate place for making such record in. Mr. Rainter mentioned something about a separate memorandum (in course of argument with me on this subject in my Office) but I always imagined that all extraneous accounts and odd bits of paper out of form were held to be most objectionable by the Examiner. Uncashed Cheques are to be treated as cash, and I shall continue so to do till I get further orders on the subject.

2. With regard to the double charge so called in Messrs. Barnard Bishop and Barnard's bill of £1-16-0. for cases, I have to remark that two lots

of

of cases were actually received and were therefore paid for. Had the Deputy Examiner asked the Accountant about it, this simple explanation would have been at once forthcoming and this unnecessary reference avoided.

3. In conclusion I have to state that with all due deference to the Deputy Examiner, I cannot help thinking that his report shows a certain amount of prejudice against Mr. Maddox. Not a word is said about the decidedly improved condition of the accounts generally and of the books and of the reduction in amount of the Audit Notes, and of the greater punctuality in rendering accounts, but on the other hand petty little items have been taken up against the Accountant and unduly magnified. I regret that I cannot agree with the Deputy Examiner when he states that the Office books bear evidence of

not being carefully scrutinized by the Ac-countants. I find it nowhere laid down that this or that document is to be prepared in the Accountant's own handwriting but on the contrary he is to see that the Cash and Books are posted up to date, that entries "are clearly made, and that vouchers are "recorded for every payment; he should not "accept the book as the basis of his accounts "until all corrections have been duly initialled by the Executive Engineer" vide para 18 of Memorandum for Guidance of Accountants. Also he is "to assist the Executive Engineer in "all matters relating to the expenditure of "Cash and Stores in the Division." vide Code para 398. Furthermore, "he is expected to "supervise the Office generally and see that" "every man does his duty properly &c." — "vide para 6 of Memo for Guidance of Accountants. These duties I can safely say have invariably been performed by Mr Maddox in a thoroughly systematic manner, and he has always rendered me every assistance in his power; he is far above the average Head of an Office in education and intelligence, and I am sorry to see the Examiner appears to hold a different opinion of him.

Further I respectfully submit that my presence for 3 days during the Inspection appears to have been quite superfluous, for in his Notes the Deputy Examiner scarcely noticed anything I said and yet nearly all the matters touched on by him were at the time explained by me, as I have since verbally explained them to you.

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

EXAMINER
No.
12 MAY 1886
P.W. ACCOUNTS.

From
The Executive Engineer
Nilgiri Division

To. The Supdg. Engineer
4th Circle

No. 247
Dated 29th April 1886.

Enclos.

Affords explanation in regard to certain points noticed by the Dy Examiner P.W. Acct. during his recent Inspn. of the Divl. Office

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1886.

EXAMINER P.W. ACCOUNTS.

Madras 17th May 1886.

Office Note No. 133

To

W.

Filed at [illegible]

Encs: 4

Your Office Note No. 111 D.
Dated 10TH May 1886.

Executive Engineer's remarks -

Para 1. The Executive Engineer's view is quite correct, but what the rules require is that no cheque should be drawn until it is intended to be paid away, and that no cheque should be entered in the Cash Book until it has actually been paid away - see rule 5 on Form M 3. In practice, uncashed cheques treated as Cash are almost always those which have been received as Miscellaneous Receipts, too late for remittance to Treasury, or those which have been drawn to replenish the Cash Chest, and have accidentally been delayed encashment.

Para 2. It is a pity the explanation was not given during the inspection.

Para 3. The Divisional Accounts are rendered in a more satisfactory state and more punctually, but there was much room for improvement, and it has to be remembered that Divisional Offices may send excellent work to the Examiner's Office, and yet have many shortcomings in regard to details which are seen only at inspections on the spot. As to the duties and responsibilities of the Accountant, para 398 of the Code gives a general idea - and I consider it quite impossible that an Accountant can rely upon the accuracy of the returns compiled and sent forward as accounts, unless he checks Cash Books, and Vouchers and is satisfied, by personal scrutiny, of allocation of expenditure being correctly posted - but see para 10 (XII) of the report.

Superintending Engineer's letter

Paras 2 - 6. "The Cashier has been of very great assistance in bringing the accounts Branch of the Division into order" - but this was not why his services were applied for and sanctioned.

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Para 7 (I) - the remark in the report was quite sufficient to explain the discrepancy - (II) the discrepancy between date of cheque and date of acknowledgment still existed; besides, the error should have been detected, see para 3 of my letter on the report - (III) it is certainly unusual, to say the least, for a payee to give a full discharge days before he gets his payment; I think there is little doubt that it might give rise to legal question were some very important issue involved - (IV) this does not account for the entry in the Cash Book of payment of the Muster Roll on the 30th January, when it was not paid till 1st February - (V) see remarks on para I of Executive Engineer's letter - (VI) the matter pointed out in the report is that cheques drawn on 24th February and 6th November for remittances to Treasury for Miscellaneous Receipts were not paid in on those dates, and were improperly drawn in favor of the

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(8)

Head Clerk. - (VII) see remarks on para I of Executive Engineer's letter - (VIII) no remarks -

(IX) labor entered in Muster Rolls should be only that of persons who work with their own hands.

(XI) & (XII) no remarks -

17/5/86

Para 8(c) - The rule was adopted from Government of India's orders and has been noticed in other Divisions - (d) no remarks. (e) Mr. Rainier is aware of his notes regarding measurements, and that no current books "neatly kept in ink and the measurements duly cancelled in red ink" were shown to him at the Inspection. He well recollects being told that the order to cancel measurements had not yet been applied.

G.

J.W.J.
17/5

17/5

O. 17.5.86

To W.

2793

138/59

Inspection notes by the Dy Secy on the Nilgiri Division office.

There are many points in the report needing explanation, & it would be more satisfactory perhaps to pass orders after receipt of such explanation.

Draft reference submitted for approval, in lieu of the draft order sent up from Madras.

15.4.86.

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P. W. Department.

A/

Proceedings of the Madras Government
under date the [illegible]

Read the following.

Letter from the Examiner P. W. Accounts

No. 4 W d/ 8 April 1886.

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

2. The Superintending Engineer will report fully on the subject of paras 3 to 8 of the Dy. Examiner's Notes, and his attention will be directed to the various matters enumerated in para 4 of the Examiner's letter.

3. As far as can be judged from the Inspection Report, the Accountant has very little to do and does that little ~~[illegible]~~ indifferently. He will be directed by the Examiner to pay more attention to his duties in the future, as the irregularities brought to notice are

D. 17.5.86

(18)

are clearly the result of carelessness.

4. The Executive Engineer will explain the circumstances under which the two Store cases were paid for twice, and his personal attention will be directed to the various points in the report as a whole.

5. The Divisional Office cannot be said to be in a satisfactory state as there is evidently considerable want of System and Supervision. Endeavours should be at once made to improve the condition of the Office, and the Government trust that on the next Inspection the Dy Examiner will be able to report more favorably on the work of the Accountant.

1340W

13/4/86

F.B. Supg Engineer IV Circle
Examiner P.W. accounts

13.4.6

Q. 13.4.86

No. 1340 W.

Genl Acct

PUBLIC WORKS DEPARTMENT.

1380/71

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 29th May 1886

READ the following

From the Examiner of P.W. Accts. H.E. No. 4 W. dt 8.4.86.
Memorandum to S.E. IV Circle " No. 11 D of 15-4-86.
Fm the Supg. Engineer IV Circle " No. 122C/EW dt 30.4.86
Office Note from the Ex. P.W.A. " No. 133 dt 17.5.86.

24

These papers relate to an inspection by the Dy. Examiner of P.W. Accounts of the Office of the Executive Engineer, Nilgiri Division.

2. The explanations afforded by the Supg. Engineer and the Executive Engineer, in reply to the inspection notes,

are generally satisfactory
and the Govt. are glad
to note the favorable
terms in which the
Executive Engineer
speaks of his Accountant.
The Examiner reports
that the divisional
accounts are now
rendered in a more
satisfactory state, and
more punctually; but
there seems no reason
to doubt that much
room for improvement
exists in details of office
routine and management.
The Executive Engineer
must see that the
Accountant gives more
personal attention
to his duties; & the
Government rely on
that officer to accept
cordially the suggestions
made

made by the Examiner
with a view to improve
the accounts work of
the office.

1340/Ep

3. The Government
note that the services
of the Cashier will be
dispensed with from
the 31st May 1886.

20.5.86

20/5/86

Desptd
8/6/86

To The S.E. IV Circle.
" Exam. P.W. Accts.

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Govt. of 1886 [illegible]

PUBLIC WORKS.

Dated 31/5/86

Recd

No.

G.O., 29th May 1886, No. 1340 W.

Inspection notes

Orders further — on the Nilgiri Divn office submitted by the Examr. P.W.A. & on the explanation with reference thereto submitted by the Supg Engr.

60/3