

5-1-87

I have been registered
as Provincial No 624
eff 1885-86, and
classified as beta-
= blühend Temp-
= rary.

Sub. c
16/2/86

W.
20.2.86

B. No 442 of 22 July/86

W.

To Mr. E. V. Lindor
Eq: Proclig
with 1 Endo: Ref. d.

Dec 22.2.86

22c 24/2. 2 sps 2B.
W. 9/3

W.

will use every
endeavour to great-
ly improve matters
before the next
inspection. The
improvement depends
considerably on the
effort of the
Accountant, and
he will be warned
that the Government
expect a more
favourable report
on his work in
the future.

4. The sanction
accorded in para-

remark that the Govt.
considers that Accountant
Seyram Chetti may
remain in charge of
the Division for the
present. It is hoped
that, with the additional
help now sanctioned
and the assistance
of the Clerk posted
to the Division in the
place of Laladream
Sahib, the Accountant
will be able to bring
his accounts into a
proper state in a
short time.

3. The Govt have
already expressed
their hope that the
Executive Engineer

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Under date the

Read the following

From
The Supt Engineer
II Circle

thru the Dyam. Mr. Agel.

From the Dy Mr. Agel. - (No. 838 dated 11 Feb 86)

The proposition
statement, which pro-
-vides for an additional
Clerk on Rs 18 per month
for three months for the
Kannad Division Office
is sanctioned.

2. A copy of the
Examiners Note No: 838
dated 11 Feb 86 will be
forwarded to the Supt
Engineer, with the

No 1134-14-1-86.

30234-9-12-84.

Sub 1111

Sub 11/2/86

Sub 1

Accountants must in course of time
be posted to Divisions to gain
practical experience.

6.

Officers having testified to his good
work. He joined my office in March
1884 and joined the Ramnad Division
in April 1885. The Executive Engineers
of the Division have reported very
satisfactorily of him and my office
has nothing to complain of in regard to
the manner in which the Divisional
Accounts are rendered.

4. I certainly cannot see that
Mr. Heaven's Report shows that the Ac-
countant has made "many grave mistakes"
nor can I recommend his removal from
his Division. With the instruction he
received at the Deputy Examiner's in-
spection as to what was necessary for
the improvement of the accounts work,
with the assistance of a possibly more
efficient assistant than the man he has
had, and with relief from correspon-
dence work much of which falls to him,
I think the Accountant will be quite
competent to bring the Accounts work
into proper train, and I beg that present
arrangements be allowed to stand till
the next inspection of the office. The
Superintending Engineer's objection
that Jayaram Chetty "had never been
in charge of a Division's Accounts"
is of minor importance, since he
cannot but allow that new Ac-

[C. No. 8.]

GOVT.
OF MADRAS.

1886.

P. W.
(DEPT.)

EXAMINER, P. W. ACCOUNTS.

Madras, February-11th 1886.

OFFICE NOTE No. 838.

To

W.

Encs: 1.

I send for favor of orders

letter to me from the Supg. Engineer
6th Circle No. 441 R.N. dated 3rd.
February 1886 (to be returned)
similar to that addressed to the
Chief Engineer P.W. Department and
forwarded under my endorsement No.
445 S.E. 6th. dated 10th. February
1886.

2. In his No. 5 R.N. of 13th.
March 1885, the Supg. Engineer 6th.
Circle requested me to arrange for
an Accountant for the Ramnad Divi-
sion "a man who has some practical
acquaintance with Division Accounts
etc."

3. Jayaram Chetti was selected
for an Accountant's post entirely
owing to his practical experience
in the Nellore Division, the Executive
Engineer there and inspecting



Endorsement No. 445 S.E. VI
of 10th February 1886. on

letter No. 442 R.N. of 6th February 1886
from the Superintending Engineer
6th Circle to the Chief Engineer P.W.
Department through the Examiner
P.W. Accounts, Madras.

Forwarded to the Chief
Engineer P.W. Department,
the entries under "Present
Scale" checked.

2. The question of the Ac-
countant will, taken up in
a separate communication.

D. P. Cassany

Examiner P.W. Dept.
Madras.

A.M.

10.2.

89.

10/2

Encs: One

P. W. D. 6TH CIRCLE.

From

The Superintending Engineer,

6th Circle.

To

The Chief Engineer
P. W. D.

No. 442 R.N.

Dated

6th July 1886

Received

Enclosure. 1

Replying to the
remarks of the Dy:
Commissioner on his
inspection of the
Ramnad Division
office—

GOVT.
OF MADRAS.)

1886.

P. W.
(DEPT.)

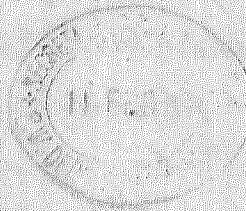
EXAMINER, P. W. ACCOUNTS.

Madras, February-11th 1886.

OFFICE NOTE No. 838.

To

W.

Enclosure

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2. In his No. 5 R.N. of 12th. March 1885, the Supg. Engineer 6th. Circle requested me to arrange for an Accountant for the Ramnad Division "a man who has some practical acquaintance with Division Accounts etc."

3. Jayaram Chetti was selected for an Accountant's post entirely owing to his practical experience in the Nellore Division, the Executive Engineer there and inspecting

Trichinopoly 6th February 1886

No. 1412 R.N.

From

The Superintending Engineer,
6th Circle.

To

The Chief Engineer P. W.
thru the Examiner P. W. accounts

Sir,

ENCLOSURE

With reference to G. O. No. 1134 dated Statement 14th January/86 on the Examiner's report of the Ramnad Division, I have the honor to report that I received it when at Ramnad and after I had examined the office, I agree with the Examiner that the office is not in satisfactory order, but, I regret that I must attribute it to a great extent to the Accountant and I have requested the Examiner to send another man as accountant of this Division.

2. When the Division was formed I requested the Examiner to send an experienced man; I regret much he did not

KEEP-WITH

Genl. No.

dated

188

+ 10/11/85 - 10/12/85

did not do so, but sent accountant
T. Jeyaram Chetti who never had charge
of a Division Office and I think Mr. Heaven's
report shows that he has not carried
out his duties satisfactorily; he might
be able to carry on the duty of accountant
in an ordinary old established Division,
but he has failed in starting & organizing
a new Division and I trust, therefore,
that the Examiner will send an experienced
man.

3. Ramnad Division is a peculiar
one, and being new, there are difficulties
with regard to working it - especially during
last year when the works were begun too late
and a great part of the working season lost.
There have been numerous petty works,
carried out which have not, as they should
have been, closed and completion certificates
sent in - I have directed this to be done,
and this will greatly relieve the office;
and for my ^{own} part I do not consider

that any increase to the office is necessary
except for 3 months to work up the arrears
and for this I send in the application in
form No M.184 and have, in anticipation
of sanction, appointed a clerk from the
2nd February 186 on Rs 18 a month.

4. Lala Suran Saib, the clerk of whom
the Asst. Examiner has thought fit to make
a formal Complaint of, has been transferred
by me to Tiruvelli not for any fault but
because he has lately lost 2 children &
has been ill in Ramnad and applied for
a transfer; he certainly is fit for service
and is, I consider, a good clerk.

I have the honor to be,

Yrs
Your most Obedt. Servt

M. Min. Col RB
Suptg Engineer of Circle

P. W. D. 6TH CIRCLE.

From

The Superintending Engineer,

6th Circle.

To

The Chief Engineer
P. W. D.

No. 442 R. h.

Dated

Received

6: } July 1886

Enclosure. 1

Replying to the

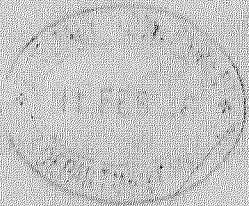
remarks of the Dy:

Commissioner on his

inspection of the

Dummad Division

office —



Enclosed is a copy of the letter
of 10th January 1886. and

letter 4442 R. h. of 6th January 1886
from the Superintending Engineer
6th Circle to the Chief Engineer P. W.
Department through the Engineer
P. W. Department, Madras.

Forwarded to the Chief
Engineer P. W. Department,
the entries under "Present
State" checked.

2. The question of the sta-
tionary will, taken up in
a separate communication.

D. P. Curran

Examined by Dy:
Commissioner.

A. W.

10.2.

29.

10/2

Enc. One

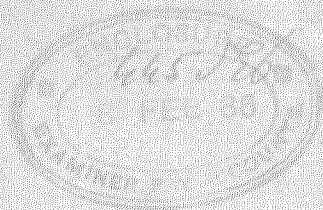
*Statement of proposition for temporary establishment required for Ramnad Division
for 3 months from 1st February 186.*

Order same - Continuing previous Establishment		Office to which proposition refers	Nature of charge								Proposition							
No.	Date		Present scale				Proposed scale				Permanent			Temporary				
			Number	Designation	Pay			Number	Designation	Pay			Increase per month	Increase per month	Increase per month	Increase per month		
					Minimum	Increment	Maximum			Total	Minimum	Increment					Maximum	Total
Office Establishment																		
		1	Clerk	u	u	u	50	1	Clerk	u	u	u	50	u	u	u	u	u
		1	do	u	u	u	30	1	do	u	u	u	30	u	u	u	u	u
		2	Clerks	u	u	u	40	2	Clerks	u	u	u	40	u	u	u	u	u
		1	Draftsman	u	u	u	40	1	Draftsman	u	u	u	40	u	u	u	u	u
		1	do	u	u	u	20	1	do	u	u	u	20	u	u	u	u	u
		1	Messenger	u	u	u	7	1	Messenger	u	u	u	7	u	u	u	u	u
		1	do	u	u	u	6	1	do	u	u	u	6	u	u	u	u	u
								1	Clerk	u	u	u	18	u	1	18	u	u
		3	Clerks	u	u	u	45	3	Clerks	u	u	u	45	u	u	u	u	u
Total per month			u	u	u	238	u		u	u	u	256	u	u	u	18	u	u

Suptg Engr Office b-circle
Trichinopoly 6th February 186

Col. R. S. S.
Suptg Engineer b-circle

Form M. 131



on 14/2/86

GENERAL.
ACCOUNT.

Gobt. of {1886} Madras.
PUBLIC WORKS.

Dated January, 14th.

Recd.

Encl.

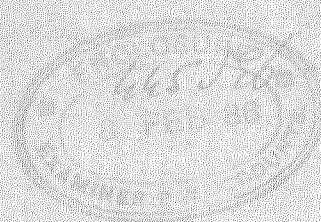
G.O., 14th Jan. 1886, No. 113 W.

JANUARY.

Inspection Notes

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

Form M-18



1884

9TH DECEMBER 1884, No. 3023 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

READ—the following paper :—

From Lieut.-Colonel H. R. MEAD, R.E., Superintending Engineer, VI Circle,
to the Chief Engineer, Public Works Department, dated Trichinopoly, 20th
November 1884, No. 483 M.D.

With reference to G.O., No. 2659 W., dated 28th October, I have the honor to forward a statement of the establishment I would propose for the Ramnad estate; it amounts to Rs. 17,160 (not including the Account Departments' requirements and travelling allowances) and it is 18 per cent. of the estimated expenditure, Rs. 95,300; this percentage seems very high, but as the tanks require, I believe, thorough putting in order, this establishment should enable proper estimates to be made, and should funds be available a much larger expenditure incurred than this year's grant of Rs. 95,300. It is, I consider, hopeless to attempt to have a less establishment than proposed for 2,361 square miles of country with 1,281 tanks scattered about it.

I believe that at present there are no works costing more than Rs. 1,000 in the Gandamanáyakanúr estates, and therefore all work will, as now, remain under the Collector.

Should, at any future time, the assistance of this department be required in that estate, application will be made for the necessary establishment.

VI Circle.

Statement showing the Temporary Establishment required for a Third-class Division in Ramnad Zemindari, Madura District, on account of the transfer of works on Wards' estate to the Public Works Department.

TRICHINOPOLY,
19th November 1884.

Note.—As temporary establishments are not *graded*, the statement has been revised in this respect.

(Signed) H. R. MEAD, Lieutenant-Colonel, R.E.,
Superintending Engineer, VI Circle.

TRICHINOPOLY,
19th November 1884.

Sanction is accorded to the scale of establishment proposed by the Superintending Engineer, VI Circle, for supervising works in the Ramnad estate, subject, as regards the Executive Engineer, to the confirmation of the Government of India, which has been already applied for.

2. This sanction has been registered as Provincial No. 73 W. of 1884-85, and classified as Establishment, Temporary.

3. The Examiner will submit proposals for the accounts establishment considered necessary.

4. The upper subordinates will be nominated by the Chief Engineer.

(True Extract.)

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

To the Superintending Engineer, VI Circle.
 „ Examiner, Public Works Accounts.
 „ Revenue Department.
 „ Chief Engineer, Public Works Department.

GENERAL.
ESTABLISHMENT.

Gobt. of (1884) Madras.

PUBLIC WORKS.

Dated December, 9th.

Recd.

Encl.

G.O., 9th Dec. 1884, No. 3023 W.

DECEMBER.

Ramnad Estate

The scale of temporary establishment proposed by the Superintending Engineer, VI Circle, for supervising works in the —, sanctioned with remarks.

14TH JANUARY 1886, No. 113 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, 9th January 1886, No. 100 W. :—

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

2. I do not consider the report to be satisfactory, and fear that, unless steps are taken by the Executive Engineer to remedy much that is at present faulty, and also to consider well the number of office hands he requires, the accounts must get into confusion.

3. The matters brought to notice in paragraphs 3, 4, 7, 16, and 20 require the attention of the Superintending Engineer. The other various points should have the special attention of the Executive Engineer and the accountant, notably paragraphs 2, 5, 6, 10, and 14. It is to be hoped that at the next inspection of the office there will be evidence of considerable improvement.

ENCLOSURE.

NOTES of inspection by F. G. Heaven, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Ramnad division, on the 16th, 17th and 18th December 1885.

The Executive Engineer, W. S. Harrington, Esq., and the accountant, T. Jayaram Chetti, were present. The division was formed in April 1885, and has not previously been inspected by an Accounts officer.

2. The Executive Engineer is the only disburser, and draws only on Ramnad sub-treasury of Madura district. Previous to October cheques were drawn also on Tiruvadane and Tirushuli sub-treasuries; but as they are only collecting depôts and could not meet demands on them, the credits at them have been given up. The pass-book is sent to the treasury twice a-month, and generally punctually returned; the balance at end of November 1885 was proved correct.

Many cheques are drawn at the end of the month, after the sub-treasury accounts close; it would be well if it could be arranged, as far as possible, not to draw cheques after the 26th. The current cheque book is in the Executive Engineer's custody; but cheques and counterfoils are written by the accountant or camp clerk; if they were written by the Executive Engineer himself the balance would be constantly brought under his notice, and there would be less chance of the credit being overdrawn, as happened in June.

3. Imprest holders are—

	Rs.
P. Murugasam Pillai, supervisor	300
S. K. Ramachendra Sastri, overseer	300
T. Appaswami Aiyangar do.	300

The imprests were raised to these amounts in October at the request of the estate manager, to meet possible emergencies, but so far the highest recoupments have been Rs. 169 (after an interval of 3½ months), Rs. 136 (after nearly one month) and Rs. 98 (after 2¼ months); payments, moreover, are almost entirely for maistries, &c., who might more conveniently be paid by cheques from the divisional office as establishment is paid; payment through imprests results in undue delay, e.g., payments to maistries under Appasawmi Aiyangar, overseer, for July and August were made on the 20th to 27th October, and do not appear in the divisional cash-book till December; besides the hardship to the men, this may unnecessarily delay the submission of completion reports. The imprests are correctly abstracted and filed, and the manner of recoupment noted.

4. The divisional cash-book is kept by the accountant and is neat, but there are several corrections uninitialled by the Executive Engineer, and one made by writing one figure over another; every page is initialled by the Executive Engineer. Vouchers cannot usually be audited when the cash-book is written up, the procedure being that measurement sheets are received from subordinates; from which, after Executive Engineer orders payment, a list of cheques to be drawn is made and sent to the Executive Engineer; the required cheques are sent to the accountant who makes the cash-book entries, and forwards the cheques with petty contract accounts, which have meanwhile been prepared, to subordinates, who hand the cheques to the contractors, obtain their signatures, and return the vouchers to the divisional office. All this of course causes considerable delay; and the payment of cheques to contractors through subordinate is opposed to code paragraph 2095; but the circumstances of the division are peculiar: the works in progress, some 400 in number, are scattered over the 1,900 square miles of the zamindari; communication is very difficult and the Executive Engineer cannot well make all payments in person with the frequency that is desirable for rapid progress of works. Cash-book entries of cheques are dated to agree with the date of cheques, which may be three days before the entry is made, cash disbursement meanwhile being noted on paper and written up afterwards: this is clearly opposed to code paragraph 1927; all entries should bear the date on which they are made, irrespective of the dates on cheques.

5. The cash abstract book, kept by accountant, is neat; but adjustments of salary percentages have not been made in the adjustment book and carried through cash abstract book, as prescribed by code paragraph 2203, but have been made in the schedule of establishment charges and thence carried direct to the cash account current, which consequently does not agree with the cash abstract book: the correct procedure was explained to the accountant.

6. The work accounts of the division for July were examined in detail: they are not entirely satisfactory. Only works and repairs estimated to cost over Rs. 2,500 are entered in the work register (*vide* code paragraph 2248); and no work abstracts are maintained, though in many cases departmental supervision is employed on works executed by contract or petty contract (code paragraph 2110). The accountant appears to have misunderstood the code paragraphs referred to. The schedules of expenditure and minor works work-voucher are compiled from petty contract accounts, cash-book and imprest accounts. Satisfactory vouchers were produced for all payments and measurement sheets for all work executed; but these do not in all cases show the whole amount of work done up to date, which should be insisted on: before they are filed the number of the cash-book voucher to which they refer should be noted on them, and they should be systematically filed: there was a good deal of delay in producing the measurement sheet to support any particular payment. They are supposed to be checked by the accountant's assistant before payment, but corrections are made in pencil, and there are as a rule no initials in token of the check. In one case a measurement of work done to the value of Rs. 129-12-3 was received on the 31st August and on the Executive Engineer's order to pay with a deduction of 10 per cent. Rs. 117 was paid: the accountant's assistant returned from leave on the 1st September and, on checking the measurement sheet, discovered a mistake in quantity which brought the value of work done to Rs. 116-1-2. Instead of correcting the percentage account accordingly, and showing the difference as "balance due from contractor," the quantity was altered by the accountant so as to make the value of work done agree with the payment made. Maistries, &c., employed on groups of works have been charged to petty supervision; this is prohibited by code paragraph 1094 (standing order No. 146 of 1885); such men if necessary should be sanctioned under establishment.

7. A register of appropriations has recently been opened: there are no major works, consequently no specific appropriations. The grant of Rs. 95,300 under "Wards Estates" (G.O., No. 1797 W., dated 31st July 1885) is for works and repairs only: an application for increased grant has lately been submitted to the Superintending Engineer, and one for the amount necessary to cover the establishment percentage should be submitted at once.

8. There is no register of liabilities.

9. Transfer transactions are as a rule promptly dealt with: agency charged by the Public Works Stores under code paragraph 1960 should be written back, as the tools and plant of this division are provincial.

10. *Miscellaneous advances.*—A sum of Rs. 26-12-0 advanced to the Honorary Deputy Collector and Manager, Ramnad Estate, in July, for some repairs to a temple is still unadjusted: there seems to be some difficulty in obtaining accounts from him. Salaries have been sometimes disbursed irregularly before audit; code paragraph 499 should receive attention.

11. Deposits call for no remark; there are none in the savings bank or in Government securities.

12. There is no stock in the division, and only Rs. 5 worth of materials at site, which has been shown as used in a measurement sheet since submitted.

13. *Tools and plant.*—The daily receipt and issue book is not maintained: and the balance return for the current half-year has not yet been opened. Form 13 A for the half-year ending

30th September last has not yet been submitted owing to delay in obtaining information from subordinates.

14. Service books require re-attesting in some cases, and entries when made should be carefully ruled off and at once signed by the head of the office.

15. Corrections advised in audit notes are not carried through the accounts so carefully as might be.

16. The contractors' ledger is kept by months, instead of each contractor's account being continuous; there are only two or three accounts, nearly all work being done by "petty contract."

The balances outstanding in the petty contract account are very numerous, and amounted at the end of October to nearly Rs. 3,000: they are kept back pending the Executive Engineer's final inspection; but owing to continuous rain the sectioning, &c., has not been completed. It is hoped that they will now be rapidly cleared off.

17. A divisional rate-book is under preparation from a copy of that of Madura division.

18. There is no register of buildings; one is under preparation, but is delayed owing to information called for from subordinates in May not having been received.

19. The service copies of code and forms are not up to date; the accountant says no standing orders have been received after No. 42 of 1885; the accountant has no private copy of the code which he is required by code paragraph 1000 to provide.

20. The accountant is new to the charge of a division's accounts, and appears to be painstaking and industrious; but he is handicapped by not receiving sufficient assistance. The clerk who specially assists him (Lala Mean Sahib) is old and has bad eye-sight, and can do little more than check the measurement sheets; a smart man is required who could be entirely entrusted with the work abstracts and work register, leaving the accountant more time for general supervision and correspondence work, a good deal of which falls to him. The office appears to be somewhat under-manned, there being only accountant, head clerk, one clerk on Rs. 30 (assistant to accountant), 2 clerks on Rs. 20, one of whom is generally in camp with the Executive Engineer. As the Estate contributions for establishment will probably amount to Rs. 26,000 and the total establishment charge of the division will be about Rs. 18,432, some increase might perhaps be sanctioned.

ORDER—dated 14th January 1886, No. 113 W., Public Works.

Communicated to the Superintending Engineer, VI Circle, for the information and guidance of the Executive Engineer, Ramnad division.

2. The attention of the Superintending Engineer will be directed to paragraphs 2 and 3 of the Examiner's letter in view to the several matters specially brought to notice receiving early attention.

3. With reference to paragraph 20 of the inspection notes, the Government will be prepared to consider an application for an extra clerk for the divisional office, if submitted in the proper form, and accompanied by an explanation of the necessity for extra help. If the clerk who assists the accountant is considered unfit for further service, steps should be taken in view to his retirement.

4. The Government cannot consider the foregoing report satisfactory; but trust that the Executive Engineer will use every endeavour to greatly improve matters before the next inspection.

(True Extract.)

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

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

Exd. E. Fernandez.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1886} Madras.
PUBLIC WORKS.

Dated January, 14th.

Recd.

Encl.

G.O., 14th Jan. 1886, No. 113 W.

JANUARY.

Inspection Notes

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

B5

A4