

No of Sheets 84
Date of Repair May 88
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10/6/88

G.O. NO 232 W dt 20-1-1888
Public Works Department

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers:—

Notes of inspection by H. RAINIER, Esq., of the Office of the Executive Engineer, Nilgiri Division, on the 9th to 14th November 1887.

Mr. W. B. DeWinton, Executive Engineer, 3rd Grade, is still in charge of the division and was present, as also was Mr. L. Taylor, the accountant. The office was last examined by an accounts officer in September 1886 (*vide* notes printed with G.O., No. 2565 W., dated 30th September 1886).

2. There are now two sub-divisions:—

(1) Under Mr. Sub-Conductor Bragg, Sub-Engineer, who has a drawing account.

(2) Under Mr. Sub-Conductor Lord, Supervisor, who has also a drawing account.

3. The only imprest-holder is Mr. Serjeant R. Healy, Overseer, 1st Grade, who has an imprest of Rs. 500 recouped by Mr. Lord.

4. The Executive Engineer's drawing account was checked, and its balance on the 1st November 1887 was proved correct. Cheque books are in order.

5. The divisional cash-book was checked for September and October 1887. The sub-divisional accounts, which are rendered to the Executive Engineer thrice a month, were checked for October 1887.

6. Mr. Healy's imprest account was checked for two months.

7. The following notes are offered regarding cash accounts which are in very good order.

8. The sub-divisional cash account of Mr. Lord has been rendered on irregular dates. Sometimes soon, but often a fortnight, after the period in question, and occasionally for two periods at once; this is said to be a good deal due to the distance Mr. Lord often is from his head-quarters, his road work extending nearly 100 miles. An effort will now be made to render his sub-divisional cash account punctually even when he is absent, an intelligent clerk having recently been allowed him.

9. The pay of a gram cook (voucher No. 41 of August 1887), No. 2 sub-divisional cash-book for 21 days in July 1887, at Rs. 8 per mensem, comes to Rs. 5-6-9, whereas only Rs. 5-5-4 was paid to this gram cook and is shown in the nominal muster roll (error in calculation); this was, however, accepted by the payee.

10. In voucher No. 72 of May 1887, Rs. 1-7-0 was actually paid, the receipt obtained being by a clerical error Rs. 1-9-0, but only Rs. 1-7-0 was charged.
11. The following vouchers were missing, the two first having been mislaid:—
 (a) Petty repairs to military buildings at Wellington, voucher No. 62 of 25th June 1887, Rs. 20.
 (b) Repairs and carriage of tools and plant, carriage of tools from Ooty to Wellington (voucher No. 46 of May 1887), Rs. 3-8-0.
 (c) Voucher for Rs. 1-10-0, the cost of 13 drams of arrack (for the coolies employed on the construction of the bridge at Barliyar).
12. With reference to paragraph 10 (IV and V) of the report printed with G.O., No. 1340 W., of 29th May 1886, describing a similar incident, Mr. Lord drew a cheque on 27th September 1887 for Rs. 570, which was cashed on 3rd October 1887; meanwhile he entered it in his cash account on both sides as "Cash from treasury," making his cash balance as per cash book on the 1st October 1887 incorrect.
13. The cheque was drawn with the intention of paying labor.
14. When a cheque is drawn for such a purpose and it cannot be cashed, it would be better not to enter it in the cash-book or to cancel it if erroneously entered.
15. Of 95 works in progress in September 1887, there were 55 being carried out departmentally and 6 by mixed agency.
16. Work abstracts were prepared for 23 works.
17. There were in the above month four contractors employed and five piece-workers.
18. The work abstracts of August and September 1887 were checked with initial accounts as well as with the register of works and schedule of expenditure; contractors' and piece-workers' accounts were checked in the light of their agreements and work done. Measurement books of completed works were examined and compared with measurement sheets and bills; materials at site accounts of works were investigated back. There was not much to notice, except certain late nominal muster roll payments and ten-day reports, as will be seen from the following notes.
19. *Lake brickfield, Ootacamund.*—Labor from 21st to 31st July was paid on 13th August 1887.
20. The dates of submission of ten-day reports from this work have not been as immediately after the period concerned as is necessary according to Code paragraphs 1751 and 1864.
- The dates for the following periods have been:—
- | |
|---|
| Ten-day report for 1st to 10th July 1887 received on 2nd August 1887. |
| Do. for 11th to 20th " " " on 2nd " " |
| Do. for 21st to 31st " " " on 12th " " |
| Do. for 1st to 10th Aug. " " " on 24th " " |
| Do. for 11th to 20th " " " on 5th September " |
| Do. for 21st to 31st " " " on 12th " " |
| Do. for 1st to 10th Sept. " " " on 20th " " |
| Do. for 11th to 20th " " " on 3rd October " |
21. *Repairs to railings round the Hospital at Wellington.*—Labor from 11th to 20th July 1887 was paid on 15th August 1887.
22. *Alterations to the Deputy Tahsildar's Cutcherry at Coonoor.*—Labor from 11th to 20th July 1887 was paid on 15th August 1887.
23. *Repairs to Coonoor-Kullur Road, II Section.*—Pay of a maistry at Rs. 30 and storekeeper at Rs. 15 was not shown as a liability in the work abstract for August 1887 for the above work, though employed on it in that month.
24. *Whitewashing military buildings at Wellington.*—Pay of certain petty super-vision for August 1887, Rs. 10, was not shown as a liability in the work abstract, (part I) of that month.
- Pay of Mr. Martin, maistry, at Rs. 45 per month, though struck out of the estimate by the Superintending Engineer, is charged to the above work.

Labor from 1st to 10th July 1887 was paid on 3rd August 1887. Ten-day reports are generally more than ten days late. Labor from 10th to 20th August was paid on 13th September 1887.

25. *Repairing the cantonment roads at Wellington.*—Labor from 1st to 10th July was paid on 3rd August 1887. Labor from 1st to 10th August 1887 was paid on 13th September 1887; that from 11th to 20th August 1887, and 21st to 31st August 1887 was paid on 23rd September 1887. Ten-day reports are generally more than ten days late. The Sub-divisional officer's order to pay (on nominal muster rolls) as a rule bears no date.

26. *Constructing bath-room, No. 2 barracks, Wellington.*—Labor from 1st to 10th August 1887 was paid on 13th September 1887.

27. *Annual maintenance of Kullar-Gudalur road, III Section.*—Labor from 1st to 31st August 1887 was paid on 20th September 1887, Rs. 281. Ten-day reports were received in Executive Engineer's office as follows:—

1st to 10th Aug. 1887 received on 23rd August 1887.
11th to 20th " " " on 5th September "
21st to 30th " " " on 10th " "
1st to 10th Sept. " " " on 20th " "
11th to 20th " " " on 3rd October "
21st to 30th " " " on 10th " "
1st to 10th Oct. " " " on 27th " "
11th to 20th " " " on 27th " "
21st to 31st " " " on 10th November "

28. *Annual maintenance of Ootacamund-Gudalur road, IV Section.*—Labor from 1st to 31st August 1887, Rs. 554, was paid on 3rd October 1887. Ten-day reports for August 1887 were received in the Executive Engineer's office on the 23rd August and 5th and 10th of September 1887.

29. *Annual repairs to Kullar-Gudalur road.*—Labor from 1st to 30th April 1887, Rs. 300, was paid on 27th May. Labor from 1st to 30th September was paid on 14th October 1887.

Ten-day report, 6th to 10th Sept. 1887, received on 20th September 1887.

Do. 11th to 20th " " " on 3rd October "
Do. 21st to 30th " " " on 10th " "

30. *Repairs to Racket Court at Wellington.*—Labor from 21st to 31st August 1887 was paid on the 23rd September 1887.

31. *Constructing a bakery at Wellington.*—Labor from 1st to 20th April, Rs. 104, and from 21st to 30th April 1887, Rs. 78, was paid on 12th May 1887 and not shown as a liability in April's work abstract, part I. Ten-day reports, 11th to 30th April, were received together on 13th May 1887 by the Executive Engineer.

Labor from 11th to 20th May, Rs. 99, was paid on 10th June 1887; that from 11th to 20th August was paid on 13th September 1887; that from 21st to 31st August 1887 on 23rd September 1887.

32. *Constructing a bridge at Barliyar.*—Labor from 11th to 20th May 1887, Rs. 103, was paid on 3rd June 1887. Part I of nominal muster roll should, but does not, show the date of payment.

33. *Roman Catholic Church at Wellington.*—This work is carried out by the Roman Catholic Chaplain according to G.O., No. 3291 W., dated 14th December 1886. The agreement is not stamped. The accounts are in order.

34. *Constructing a combined Bench Magistrates' Court and Police station at Kota-giri.*—There was no deposit of cash required with the tender for this work as per Code paragraph 1360.

35. *Constructing a Barrack Serjeant's quarters at Wellington.*—Labor from 1st to 10th August was paid on 13th September 1887.

36. *Constructing storage and delivery cisterns for the drinking water wells at Wellington.*—Labor from 21st to 31st August 1887 was paid on 23rd September 1887.

37. *Special repairs to military buildings at Wellington.*—Labor from 11th to 20th April 1887, Rs. 129, paid for on 23rd May 1887, the date of payment is not shown in the muster roll in the column provided for that purpose.

38. *Constructing a second-class Police station at Naduvattam.*—This work has been in progress since March 1886 and is being carried out by piece-workers, who have not yet submitted any bill, nor has their work been measured. The balance of materials at site, Rs. 918, was verified in September 1887, and the materials account is in order.

39. The materials at site of works were at the end of September 1887 valued at Rs. 1,06,360, spread over 15 different works. The accounts of these materials were found in order, receiving special attention from the Executive Engineer and his accountant; but part IV of work abstracts should bear the signature of the officer in charge of the materials in token of his acknowledgment of the accuracy of the account.

40. With reference to Code paragraph 1368, it is just possible that the practice in this as well as other divisions of condoning the non-fulfilment of a contractor's engagement in respect of time, nullifies the contract altogether. The time for the fulfilment of the contract has expired some time ago without apparently any written revision of its terms in the case of the work mentioned in paragraph 34, also in the case of the following works:—

- (1) Fencing the lake at Ootacamund;
- (2) Extending the organ chamber of St. Stephen's Church, Ootacamund;
- (3) Constructing the Breeks' Memorial School at Ootacamund;
- (4) Improving the roof of St. Stephen's Church at Ootacamund;
- (5) Improving the water-supply of Ootacamund;
- (6) Constructing a reservoir at Snowdon; and
- (7) Fencing the Cemetery at Wellington.

41. The measurements in the measurement books of No. 1 sub-division are so exquisitely fair as to suggest that the record is not the original, but copy from measurements made separately; but the books bear many and frequent indications of having been examined and the measurements checked by the Executive Engineer.

42. The measurements in books and lists are not cancelled as required by Code paragraph 1756.

43. No errors were found in comparing measurement books with lists and bills regarding ten works.

44. The balance at debit of stock on the 31st October 1887 was Rs. 21,650-8-8, which includes building materials Rs. 5,501-1-5, manufacture of bricks Rs. 952-14-8, and land kilns Rs. 15,196-8-7, each item being liberally covered by sanction; in fact the latter has two sanctions, that obtained in the orders of Government sanctioning the several component works, and again in a Government order giving a reserve limit for expenditure under "land and kilns."

45. The balance at debit of "land and kilns" on the 30th September 1887 was Rs. 15,328, made up thus:—

Cost of French kiln	...	...	...	...	Rs.
" of brick-drying sheds	...	...	...	...	13,663
" of restoration of French kilns	...	...	...	...	9,657
Cost of credits to "Land kilns" by debit to manufacture of bricks—	...	...	...	...	586
In 1883-84	...	...	...	...	Rs.
" 1884-85	...	...	...	...	1,840
" 1885-86	...	...	...	...	1,734
" 1886-87	...	...	...	...	2,057
" 1887-88	...	...	...	...	2,057
Balance on 30th September 1887	...	...	...	...	890
					8,578
					15,328

46. The credits to "land and kilns" in 1887-88 so far are Rs. 890, being (as all along) at the rate of Rs. 6 per 1,000 on the outturn of bricks.

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47. The debits to "land and kilns" in 1886-87 and 1887-88 were analysed and found correct.

48. The stock accounts generally are in order.

49. The tools and plant return for the last half-year was checked with sub-divisional returns and statement of monthly receipts and issues and found to be generally in order.

50. Item 100 of tools and plant, shovels and spades, number 89 as per sub-divisional returns, whereas according to the consolidated return for the division it is 85, the difference (4) is reported to be surplus with Overseer Mr. Healy, and these will be brought on the next half-yearly returns.

51. The following tools borne on the divisional returns are, it is observed, with outsiders, who have granted receipts for the same:—

	NO.
Axes, pick	12
Hammers, hand and stone-breaking	12
Do. do.	10
Mamooties	12
Stone grinding chumam	1

52. The return includes brick-making plant, road tools and live stock, but does not yet show the furniture of Government House, Ootacamund, which has cost Rs. 97,984.

53. The tools and plant return for the current half-year is not yet opened out.

54. The register of buildings was found apparently complete. All works finished in 1886-87 and 1887-88 were traced into this register.

55. Record of liabilities to be met is kept, though not in form M-77. It would be as well to use the prescribed form.

56. The budget registers are in order.

57. There is a good account of service labels.

58. With reference to paragraph 14 of the last inspection report, there is a lately revised schedule of rates, though a copy has still to be sent to the Superintending Engineer and Chief Engineer for information, as desired in paragraph 4 of G.O., No. 2565 W., of 30th September 1886. The rates in the schedule were compared with the rates in the register of works, result satisfactory.

59. Personal certificates of character should not be, but are occasionally noted in service books (see section 129, rule 8 of Civil Pension Code).

60. The service books of P. Veyasa Row and of Rutnasawmy Iyer were not in the office, not having been received from the Executive Engineer, Coimbatore Division, and the Superintending Engineer, IV Circle, respectively.

61. The claims for travelling allowance of lower subordinates, petty and office establishment, from March to September 1887 inclusive, were audited and found correct.

62. The office will be in very good order as soon as Mr. Lord sends his ten-day reports up, and pays his labor, punctually.

63. The accountant is sufficiently assisted and has the entire work of the office at his finger's ends.

CALICUT,
18th November 1887.

(Signed) H. RAINIER,
Inspecting Officer.

No. 964.

Forwarded, with the accompanying summary and remarks, for the information and orders of Government.

37. *Special repairs to military buildings at Wellington.*—Labor from 11th to 20th April 1887, Rs. 129, paid for on 23rd May 1887, the date of payment is not shown in the muster roll in the column provided for that purpose.

38. *Constructing a second-class Police station at Naduvalam.*—This work has been in progress since March 1886 and is being carried out by piece-workers, who have not yet submitted any bill, nor has their work been measured. The balance of materials at site, Rs. 918, was verified in September 1887, and the materials account is in order.

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40. With reference to Code paragraph 1368, it is just possible that the practice in this as well as other divisions of condoning the non-fulfilment of a contractor's engagement in respect of time, nullifies the contract altogether. The time for the fulfilment of the contract has expired some time ago without apparently any written revision of its terms in the case of the work mentioned in paragraph 34, also in the case of the following works:—

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Balance on 30th September 1887	...	...	...	...	890
	...	...	...	...	8,578
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52. The return includes brick-making plant, road tools and live stock, but does not yet show the furniture of Government House, Ootacamund, which has cost Rs. 97,984.

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CALICUT,
18th November 1887.

(Signed) H. RAINIER,
Inspecting Officer.

No. 964.

Forwarded, with the accompanying summary and remarks, for the information and orders of Government.

NILGIRI DIVISION.—Summary of Inspection Notes, dated 16th January 1888.

Item No.	Paragraph of inspection notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's remarks.
1	8	Unpunctual submission of copies of cash accounts by a Sub-divisional officer.	1745	1. The Executive Engineer should fix dates, as laid down in the Code, and see that they are observed, which could easily be done if the copy of the cash-book were written up at the same time as the original.
2	11	Three vouchers not forthcoming.	---	2. The Executive Engineer should see that vouchers are more carefully secured.
3	12	Entry of a cheque drawn for cash on the receipt side of the cash-book as "Cash from treasury" before the cheque was actually cashed, thus rendering the cash balance as per cash-book incorrect.	---	3. There seems to be nothing irregular in the practice noticed, but the cheque should be treated as part of the cash balance until it is cashed.
4	19, 21, 22, 24, to 32 & 35 to 37.	Habitual delay in payment of laborers employed on works.	Form No. M.-4, note 5.	4. The delays in several cases seem excessive, and the matter apparently requires attention.
5	20, 24, 25, 27 to 29 & 31.	Late submission, as a rule, of ten-day reports (much beyond due dates).	1751	5. The Executive Engineer should insist on the more punctual submission of ten-day reports.
6	23, 24 & 31.	Failure, in certain cases, to bring liability for wages to account in work abstracts for the month in which the liability was incurred.	1864	6. All known liabilities should be promptly brought to account.
7	24	Irregular charge to a work, of the salary of a mistry, the provision to meet which was struck out by the Superintending Engineer.	935	7. The matter should apparently be inquired into by the Superintending Engineer. An entry in the voucher shows the Superintending Engineer as the authority for the appointment.
8	25	Omission of date as a rule to a Sub-divisional officer's order "to pay" on nominal muster rolls.	Form No. M.-4.	8. The date should always be entered as provided for in the Code form.
9	32 & 37.	Failure to show the dates of payment in two nominal muster rolls.	Form No. M.-4.	9. Requires attention.
10	33	Failure to stamp the agreement with the Roman Catholic Chaplain for the construction of the Roman Catholic Church at Wellington.	---	10. It does not seem that it was ever intended to place the Roman Catholic Chaplain in the position of a contractor, nor is it probable that Government would in any case wish, or that it would be necessary to enforce, the agreement by legal process. It is therefore probably unnecessary to notice the objection.

Summary of Inspection Notes, &c.—cont.

Item No.	Paragraph of inspection notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's remarks.
11	34	Disregard of Code rule in one case in not requiring a deposit of cash with the tender for a contract.	Code para. 1360	11. This appears to be an isolated case.
12	38	Delay in measuring and paying for a work carried out by piece-workers, commenced so far back as March 1886.	Code paras. 1367, 1824, 1829, 1864.	12. Some explanation from the Executive Engineer appears necessary.
13	39	Want of signature of the officer in charge of the work concerned in part IV of work abstracts in token of his acknowledgment of the accuracy of materials at site account.	1713	13. If the work abstract is prepared in the divisional office, part IV could not be signed by the Sub-divisional officer; but under Code paragraph 1713 periodical verification of materials is required.
14	40	Non-fulfilment of contracts for certain works in respect of time condoned by the Executive Engineer, but terms of contract not revised.	Code para. 1368	14. There does not seem to be any valid reason for supposing that the contracts would be nullified under the circumstances stated, but it is a question whether the habitual condonation of breaches of the time clauses of contracts is desirable. It seems to be opposed to Code paragraph 1368.
15	42	Failure to cancel measurements in measurement books when the work represented thereby has been certified for payment.	Code paragraph 1756 & Form M.-19.	15. Requires the Executive Engineer's attention.
16	50	Failure, in one case, to bring on the divisional tools return the surplus tools reported in sub-divisional return.	1782	16. The Executive Engineer should have brought the surplus articles on to the return of tools and plant as soon as the discrepancy was discovered.
17	52	Failure to show in the divisional tools return the furniture of Government House, Ootacamund, which has cost Rs. 97,984.	---	17. This question is still under the consideration of Government.
18	53	Failure to open the tools and plant return for the current half-year.	Form M.-13, note 4.	18. The storekeeper should have attended to this.
19	55	Register of liabilities not maintained in the prescribed form No. M-77.	1595	19. The prescribed form should be used.
20	59	Entry of personal certificates of character in service books.	Section 129, rule 8 of Civil Pension Code.	20. Such entries should be cancelled.
21	60	Two service books of men who recently joined the division not forthcoming in the division office.	---	21. These service books should be called for and the Executive Engineer should report that they have been completed in respect of the recent transfer and any subsequent events.

MADRAS,
16th January 1888.(Signed) C. H. P. CHRISTIE, Major, R.E.,
Examiner, Public Works Accounts.

20TH JANUARY 1888, No. 232 W., PUBLIC WORKS.

ORDER—dated 20th January 1888, No. 232 W., Public Works.

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

(True Extract.)

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

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

Exd. J. Moses.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of (1888) Madras.
PUBLIC WORKS.

Dated January, 20th.

Recd.

Encl.

G.O., 20th Jan. 1888, No. 232 W.

JANUARY.

Office of the Executive Engineer,
Nilgiri Division

Notes of inspection of—by Mr. H. Rainier,
communicated to the Superintending Engi-
neer, IV Circle.

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20TH MARCH 1886, No. 742 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from Colonel J. BEATTY, R.E., Superintending Engineer, IV Circle, to the Chief Engineer, Public Works Department, dated Coimbatore, 16th March 1886, No. 83 E.W.:—

With reference to your memorandum, No. 814 C., of 26th ultimo, I have the honor to submit a revised estimate of Rs. 550 for restoring the circular trench kiln at the Lake brickfield.

2. In submitting the previous estimate of Rs. 900, I should have explained that I had requested the Executive Engineer to reconsider his first estimate; but he was unable to reduce the cost without altering the dimensions of the kiln, which he did not think advisable.

3. On further consideration he has, however, now reduced it to Rs. 550 by altering the height and inner diameter, and reducing the rates, as explained in the letter accompanying.

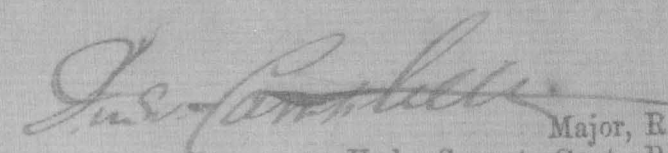
ORDER—dated 20th March 1886, No. 742 W., Public Works.

The plan and estimate, amounting to Rs. 550, for restoring the circular trench kiln at the Lake brickfield, Ootacamund, are sanctioned.

2. It is presumed that the Superintending Engineer has satisfied himself that the outer wall of the trench, which is a surcharged wall, will be strong enough if built in brick and mud as proposed.

3. This sanction has been registered as Provincial, No. 235 W. of 1885-86, and classified as Stock.

(True Extract.)



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

To the Superintending Engineer, IV Circle, with plan.
" Examiner, Public Works Accounts, with the estimate for note
and return to Superintending Engineer, IV Circle.

Exd. E. Fernandez.
Spare Copies

GENERAL.
ACCOUNT.

Gobt. of {1886} Madras

PUBLIC WORKS.

Dated March, 20th.

Recd.

Encl.

G.O., 20th Mar. 1886, No. 742 W.

MARCH.

Kiln

Plan and estimate for restoring the circular trench —, at the Lake brickfield, Ootacamund, sanctioned.

10TH FEBRUARY 1886, No. 359 W., PUBLIC WORKS.

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, Nilgiris, on the operations at the Lake brickfield, Ootacamund, work having been stopped and accounts closed on 30th September 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 Nilgiri 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."

* 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.

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 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:—

Total value of work done	RS.	A.	P.
Do. of outturn	24,618	11	11
	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 brick will be required.

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.

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.

	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	15,000
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 Snowden to the Marlmond 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.			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.
		RS.	A.	P.	
March 1883. Pipes, 4 inches	2,564	961	8	0	
Pillar bricks	510	12	12	0	
September 1883. Pipes, 10 inches	143	143	0	0	
Open drain tiles	35	29	15	7	
March 1884. 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	

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 Nilgiri 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

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

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 sanctioned 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.

Limit suggested by the Examiner	Rs.
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.

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 brickfield by water-power have not yet been submitted.

(True Extract.)

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

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

Exd. E. Fernandez.
Spare Copies

GENERAL
ACCOUNT.

Govt. of Madras.
PUBLIC WORKS.

Dated February, 10th.

Recd.

Encl.

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

FEBRUARY.

Lake Brickfield, Ootacamund

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

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29TH MAY 1886, No. 1340 W., PUBLIC WORKS.

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 Nilgiri 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, 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. K. Saldanha, supervisor at Gadalur, 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

* 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. 2666 W., of 22nd September 1883, and paragraph 3 of report with G.O., No. 2562 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. 2430 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 impost 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-Gudalur road have been as follows:—

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

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 impost 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.

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, Raghavandra 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 15th 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 17½ 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 acknowledgment 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. 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 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. 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 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 impost 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 impost should of course have appeared by itself, just as an original impost 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 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 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, masonry 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 initialised 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	...	...	...
Building materials	...	...	...
Painters stores	...	...	...
Miscellaneous stores	...	...	...
Manufactures	...	...	...
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

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

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 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 mistry, 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 mistrys, 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 cancellation 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 pity 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, Nilgiri 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.
Spare Copies

GENERAL.
ACCOUNT.

Gobt. 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 Nilgiri division office submitted by the Examiner, Public Works Accounts, and on the explanation with reference thereto submitted by the Superintending Engineer.

30TH SEPTEMBER 1886, No. 2565 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, 23rd September 1886, No. 97 W.:—

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

2. The possible reduction of the imprest with Sergeant Webb and the withdrawal of that with the Commandant at Wellington should have Executive Engineer's consideration. The more frequent submission of sub-divisional cash-books would be of great assistance in the furtherance of monthly accounts works; if the original and copies were written up together, there should be no trouble in at least a fortnightly submission.

3. The very large sums in Mr. Lord's cash chest are brought to notice of Government.

4. The accountant should be careful in regard to the proper record of liabilities for payments to be made at some future date, so that the grant at the Executive Engineer's disposal may be properly watched.

5. The discrepancies referred to in paragraph 8 require Superintending Engineer's attention and the delays in payments in Mr. Lord's sub-division, as noticed in paragraphs 4 and 10, should be inquired into; also the points in paragraph 10 (a), (b), (d), (e).

6. The rates for labor and for outturn seem to be excessive, and should be a matter for Superintending Engineer's consideration.

7. It would save a lot of unnecessary accounts work if charges for the upkeep of cattle were at once charged to tools and plant, any return from hire to private parties or for non-departmental purposes being treated as revenue. The delay in the recoveries of hire is not satisfactory.

8. With reference to paragraph 14 the Superintending Engineer's attention is necessary to Code paragraph 1073, and his orders are desirable.

9. The Executive Engineer's special attention is requisite to paragraph 15, as it is of very great importance to the persons concerned that the record of their services should be properly and punctually kept, that eventual verification of services for pension may be easy.

ENCLOSURE.

NOTES of inspection by F. G. HEAVEN, Esq., Deputy Examiner of Public Works Accounts, Madras, of the office of the Executive Engineer, Nilgiri division, on the 8th to 11th September 1886.

The last inspection of this office by an Accounts officer was in March 1886 (*vide* G.O., No. 1340 W., dated 29th May 1886). Since that time both the Executive Engineer and the accountant have changed, Mr. W. B. deWinton, Executive Engineer, 3rd grade, having taken over from Major A. C. Smith, R.E., in August 1886, and Mr. L. Taylor having been transferred to the division as accountant in June 1886, *vice* Mr. J. T. Maddox, deceased. Both the Executive Engineer and the accountant were present at the inspection.

2. The disbursers are, as at the date of last inspection, the Executive Engineer, drawing on (1) Ootacamund, (2) Coonoor, (3) Gudalur; Sub-Conductor A. C. Lord, Sub-Engineer, drawing on

all the above, and Sub-Conductor R. A. Bragg, Sub-Engineer, drawing on (1). Imprests are held by Sergeant H. Webb, Supervisor, Rs. 500, and the Commandant, Wellington, Rs. 200. The former was opened on the 19th August, and had not been recouped up to date of inspection; the latter was opened in order to pay for petty repairs, &c., executed on requisitions: it has not been sanctioned by Government, and should be withdrawn, advances being made, as required, against sanctioned requisitions, and the amount charged to works on receipt of completion certificates; this plan is the one adopted in the Presidency and other divisions, and is found to work well.

3. The treasury pass-book and the Executive Engineer's cheque books were examined and found in order; the balance of drawing account at end of August was proved correct. The certificate inside the cover of cheque books has not usually been signed by the Executive Engineer and accountant before the books are taken into use; this should receive attention. The pass book is sent to the treasury only twice a month.

4. Cash accounts.—The divisional cash-book is very well kept by the head clerk; vouchers for August were readily produced; in September it was noticed that the Executive Engineer drew his salary for August before audit, contrary to Code paragraph 499: several telegrams relative to Messrs. Groves and Company's accounts for Wellington church appear somewhat unnecessary, as there is no immediate prospect of a final settlement of their accounts. The cash-book and vouchers are properly audited by the accountant.

5. Sub-divisional cash extracts are received only once a month; it would facilitate the punctual preparation of work abstracts if they were submitted every ten days. In Sub-Conductor Lord's cash-book a tendency to delay payment of labor and maistries was noticed; thus, labor on Kullár-Gudál road for January and February 1886 was paid in April (this delay was noticed in paragraph 6 of the last report), and for June and July 1886 on the 21st August. Sometimes Mr. Lord has large amounts of cash in his chest for several days, e.g., the closing balance was on 21st May nearly Rs. 1,200; 24th, Rs. 3,400; 25th, Rs. 2,300, paid away 29th; on June 11th, Rs. 1,200; 15th, Rs. 800; August 13th, Rs. 1,200, paid away 17th; this may be necessary, as payments have to be made along many miles of road; but perhaps the amounts might be lessened by judicious drawing on sub-treasuries. The extracts of both sub-divisional officers are very neat, and are usually received with fair punctuality, and accompanied by all vouchers relating to them. It would be well if pay lists of all men employed by the month and charged to works were submitted to the Executive Engineer monthly for sanction, and payments made in the same way as to regular establishment; this would improve the Executive Engineer's control over work establishment employed, ensure their punctual payment, and also enable such establishment to be entered in part I of the work vouchers for the month in which they are actually employed, which is not now the case.

6. The cash abstract book and adjustment book are now kept by the accountant, and are extremely neat; columns have been opened in the former under "Provincial, Original Works" and "Repairs" for civil buildings, communications, and miscellaneous public improvements, and under "General Establishment" for "salaries," "travelling allowance," and "contingencies."

7. Budget registers are fairly neat: the re-distribution of Provincial grant made by G.O., No. 1594 W., dated 23rd June 1886, has been taken as correcting the budget figures, instead of as a transaction of June. There is no entry in the register of liabilities for the current year: the estimated value of lightning conductors indented for from England, and perhaps other items, should find a place there.

8. Stock accounts.—Initial accounts are rendered by the divisional storekeeper, by sub-divisional officers, and by the supervisor at Wellington; the three former are in order, but some discrepancies were observed in the Wellington accounts for March 1886; alterations were made by the divisional office in the accounts as submitted by the supervisor; the case has been since taken up by the present accountant and the necessary adjustments made in accounts for July. No half-yearly stock returns are received from subordinates, and no certificates of actual count at the end of last March are on record: the presumption is that the figures in the column "as actually counted" in the divisional return do not in all cases represent actuals. In one item, at all events, there is a difference: 3-inch pipes at Wellington are shown by the subordinate in charge as 1,326, and in the half-yearly return as 937, the difference (389) having been shown as an issue by the late accountant in October 1883; the work to which they were charged could not be traced, as work abstracts at that time were filed by works instead of by months: if, on further investigation, the work to be credited cannot be traced, or its accounts have been closed, the extra number may be used to reduce the rate; these pipes were ordered by G.O., No. 1142 W., dated 6th May 1885, to be sold; but as no purchasers are found, it is now proposed to retain them on stock. The stock abstract book is neat. Materials issued to the Director of Cinchona Plantations should now be placed under head "III. Interdepartmental Transfers, Other Departments."

9. Transfer accounts are in good order, advices and acceptances being as a rule punctually despatched.

10. Work accounts.—The work register for 1886-87 is neatly kept, and bears Executive Engineer's initials in token of inspection; in some cases rates, though entered in the work vouchers,

do not appear in the register: this is stated by the clerk in charge of work accounts to be due to his writing up work vouchers from the work register and taking them home with him to strike rates: the work register should, of course, be complete in every respect before the schedule and the work vouchers are commenced; and the accountant stated that this was the case except as regards rates. Work abstracts are compiled in the divisional office: initial accounts are, as a rule, received in good time from subordinates; but in some cases in Mr. Lord's sub-division, as detailed below, they have been delayed; the clerical work of his sub-division is somewhat heavy, and he may perhaps need more assistance. Ten-day reports are, in all cases, clean and neat; in fact, they give rise to an impression that they are prepared in the office, and not on the works, and the same is the case with nominal muster rolls: the latter are kept in Mr. Bragg's sub-division and at Wellington for ten-day periods, and in Mr. Lord's sub-division for months, payments being made for the latter period. Since the cashier's appointment was abolished, payments have been made by sub-divisional officers, and are usually witnessed by two other persons. In the case of minor works ten-day reports are not received, quantities being taken from the muster rolls; the work done is thus brought into accounts of the month in which payments are made, which is not quite correct. Good vouchers were found, with one exception noted below, for all payments under "Departmental labor not vouched for to central office;" materials at site were acknowledged by sub-divisional officers as at the end of June and July 1886, respectively. The accounts of several individual works for May 1886 were gone into, and the following points may be noticed:—

- Church at Wellington.*—This work is being carried out mainly by contract, some of the materials being supplied departmentally: the account of materials was in some confusion, containing much that should have been charged to the contractors or to the work. The matter was personally investigated by the present Executive Engineer in August, and the necessary adjustments will be made at an early date.
- Repairing Bombay Castle (Mountstuart).*—For 102 cubic feet of brick in chunam the materials issued were 6,000 bricks, 25 paras sand, and in the next ten-day report 50 paras lime; for white-washing and concrete in chunam no materials issued. Payments made by cashier in presence of Sub-Engineer; no other witness.
- Repairs to Government House.*—The estimate for 1885-86 was Rs. 8,190, of which Rs. 6,620 was spent in that year: the balance of Rs. 1,570 was re-sanctioned for expenditure in the current year, but the work register shows the whole estimate and expenditure including that of last year.
- Annual maintenance, Kullár-Gudál road.*—Sub-heads are more numerous than those laid down in Code paragraph 1205; such refinements as the sub-division of "ordinary maintenance" into "mile peons," "mile coolies," "sweepers," and "assistant coolies" appear unnecessary. Quantities are in some cases entered in the work register in cubic yards, a unit not recognised by the Code; in the work abstract cubic yards and cubic feet are mixed up indiscriminately. The work abstract is kept by sections, i.e., "Kullár Coonoor," "Coonoor Craigmere," &c., and these have to be abstracted again for the work register. Labor for March and April was paid on the 25th and 29th May. Commission on copper change: no voucher taken; it is perhaps unnecessary. Measurement sheets are attached to muster rolls. Attached to a piece-work bill for Rs. 289-4-1, dated 26th April 1886, was a note by the sub-divisional officer showing that value of 2 barrels and 2 bags of Portland cement was to be deducted; this was not done when payment was made, and the matter should be inquired into. The issue of the cement from stock could not be traced. No measurement sheet was attached to a bill for supply of blue metal by Mr. E. W. Mitchell, nor was the measurement book in question in the divisional office.
- White-washing military buildings at Wellington.*—The work voucher does not agree with the work register, as the latter includes last year's outlay. Ten-day reports were received in divisional office as under—

For 27th April to 6th May on 21st May.

" 7th to 16th May on 27th May.

" 17th to 26th May on 8th June.

They should be more punctual.

- Lake brickfield, repairing trench kiln.*—Labor for 21st to 31st March was paid on 12th May. The rates for labor as taken from the ten-day reports are very high, e.g.—

970 cubic feet earthwork cost	RS.	A.	P.
163 cubic feet earthwork and 985 cubic feet brickwork cost	62	3	0
96 cubic feet earthwork and 900 cubic feet brickwork cost	85	7	0
	70	2	6

The rate for labor on brickwork taken from the data available in the office should be about Rs. 4-8-0 per 100 cubic feet and for earthwork not more than Rs. 10 per 100.

- Brick manufacture at the Lake brickfield.*—The accounts of this work from commencement in March to end of July were gone into; the rates seem high, but the

Executive Engineer promises to endeavour to reduce them: the estimated outturn rate is Rs. 26 per 1,000; but taking work done to end of July it might perhaps be reduced to Rs. 24, arrived at as under—

	RS.	A.	P.
Moulding	...	...	...
Loading	...	...	...
Unloading	...	...	...
Firing	...	...	...
General charges	...	...	...
Land and kilns	...	...	...
Total	24	0	0

The quantities in the ten-day reports are taken from a daily report kept by the storekeeper in charge of the operations. June's ten-day reports did not reach the divisional office till 27th July, and so had to be taken in July's accounts; those for July reached on the 13th August, and those for 1st to 20th August on the 2nd September and for 21st to 31st August on the 6th September. Satisfactory vouchers were found for all payments.

11. Measurement books are now neatly kept, and measurements of contract work cancelled by red lines when the bill is submitted.

12. *Account of public cattle.*—This is still kept under deposits and miscellaneous advances. The five months to end of August show a profit of Rs. 495, the rate charged, both to works and to private individuals, being Rs. 1-8-0 per pair per day. Last year the account closed with a small loss, and it is probable the profit will disappear in the cold weather, when less work is done; if not, the rate charged to works may be lowered, that charged to private individuals, which does not exceed the market rate, being continued. In G.O., No. 551 W., dated 2nd February 1886, it was ordered, on the late Executive Engineer's representation, that charges for upkeep of these cattle should be debited direct to works, but this was found impracticable, and the G.O. has not been acted on: the present system works well; but if any alteration is made, all charges in connection with the upkeep of the cattle should be debited to "General tools and plant, repairs and carriage," no charge being made to works on which they may be employed, and recoveries from private individuals being credited to "Provincial Revenue." Charges not supported by vouchers sent to the Central office were looked into with satisfactory results; they are for wages of drivers and grass cutters, and for tolls, forage and batta paid to drivers when sent away from headquarters.

13. *Miscellaneous advances.*—The outstandings at end of August includes Rs. 9 due from Mr. Larminie, Executive Engineer, and Rs. 3 from Mr. Morison, contractor, for hire of cattle in July, bills for which amounts have been submitted; there is also an advance made, on the authority of G.O., No. 1563 W., dated 21st June 1886, to the Director of Cinchona, accounts for which have been received, and will shortly be adjusted. Stamped contract bonds and blank service books were satisfactorily accounted for.

14. The *schedule of rates* is dated February 1885, and has apparently been since corrected by the head draftsman, who is now on leave; the details from which rates are arrived at are as old as 1877, and should be revised.

15. *Service books* are maintained in all cases where necessary; some were examined and the following points noted:—

- Sergeant Webb; attested 28th August 1881, should now be re-attested.
- Raghavendra Rao, clerk; opening entries not attested.
- J. Dongroji Rao, clerk; increments not attested by Executive Engineer's signature.
- Sayid Jan, lascar; date of appointment blank.
- Batay, messenger; date of birth altered from 1862 to 1854, no initials to correction.
- Viraswami, lascar, transferred to West Coast division in July; service book still in this division.
- P. Davasikhamani and T. K. Muthuvelu Pillai, clerks; opening entries not attested since 1880.

It would be well for Executive Engineers to make a thorough inspection of all service books yearly or half-yearly, and see that they are kept complete and up to date.

16. Deposit account, contractors' ledger, registers of buildings and churches, tools and plant accounts, monthly road metal returns, postage label account,—are all in order, and call for no special remark. The Public Works Department Code and Forms are complete, with standing orders up to date.

17. With reference to paragraph 9 of last report, the cashier's services have been dispensed with, and the accountant is now assisted by Raghavendra Rao (Rs. 42) and Narsinga Rao

(Rs.30): the former is about to be transferred to the Central office, and is to be replaced by a clerk from the Superintending Engineer's office, who will, it is to be hoped, have some experience in accounts work. The present accountant does a fair share of the work himself, and if he does not get a competent assistant, the accounts must suffer.

ORDER—dated 30th September 1886, No. 2565 W., Public Works.

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

2. The imprest with Sergeant Webb should, if possible, be reduced, and that with the Commandant at Wellington withdrawn. Some explanation of the necessity for the large balances in Mr. Lord's cash-chest should be afforded, and endeavours made to reduce them in future.

3. The attention of the Superintending Engineer will be drawn to the matters referred to in paragraph 5 of the Examiner's letter, and the subject of paragraph 6 will receive his consideration. The proposal that charges for the upkeep of public cattle should be at once charged to tools and plant will be referred for the Superintending Engineer's opinion with advertence to G.O., No. 551 W., dated 2nd March 1886.

4. Steps should be at once taken for the revision of the schedule of rates, and a copy of the revised schedule should be submitted for information. The Executive Engineer will see that all service registers are completed and kept up to date.

5. In paragraph 10 (g) of the Deputy Examiner's notes, it is stated that the estimated outturn rate per 1,000 for bricks manufactured at the Lake brickfield is Rs. 26, but that taking the work done to the end of July last, the rate might perhaps be reduced to Rs. 24, but in his letter recorded in G.O., No. 1957 W., dated 6th August 1886, the Superintending Engineer reported the cost to be Rs. 21-6-0 per 1,000; and he will now be requested to explain the discrepancy.

(True Extract.)

(Signed) J. O. HASTED, 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 (1886) Madras.
PUBLIC WORKS.

Dated September, 30th.

Recd.

Encl.

G.O., 30th Sept. 1886, No. 2565 W.

SEPTEMBER.

Inspection Notes

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

14TH DECEMBER 1886, No. 3291 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

Buildings and Roads.
Civil Works.

READ again—

G.O., No. 194 W., dated 23rd January 1886.

READ also the following papers:—

From W. B. DEWINTON, Esq., Executive Engineer, Nilgiri Division, to the
Superintending Engineer, IV Circle, dated Ootacamund, 13th October 1886,
No. 2062.

With reference to G.O., No. 2737 W., of 4th November 1884, and G.O.,
No. 194 W., of 23rd January 1886, I have the honor to forward a plan and estimate,
amounting to Rs. 30,210, for constructing a Roman Catholic church at Wellington,
and request that you will be good enough to obtain the sanction of Government thereto.

2. The plan is that of the late Colonel Morant, R.E., modified by Major A. C.
Smith, R.E., to reduce the cost.

3. I have omitted provision for "contingencies," "petty supervision," and "furni-
ture" in the estimate, because, as mentioned below, I propose that the work should
be carried out by the Roman Catholic chaplain at Wellington, under my supervision.

That the estimate, in spite of the omission of the items above mentioned, should
amount to the large sum indicated is due to the fact that in the original estimate and
in the rough estimate prepared for the modified design there were several omissions
and miscalculations.

4. I believe that the estimate now submitted provides for everything; but unfor-
tunately it amounts to a sum considerably in excess of the probable grant-in-aid by
Government, and the question therefore arises—how is the church, which is much
needed, to be built?

5. I believe the Roman Catholic Bishop of Coimbatore is prepared to give a
contribution towards the church, but its amount is very problematical and therefore
I respectfully suggest that the Roman Catholic chaplain at Wellington may be
permitted to construct the church himself, under my supervision, for the amount of the
Government grant and such further contributions as he or his Bishop may be able to raise.

6. I make this suggestion for the following reasons:—

- (1) That it is very much to the interest of the Roman Catholic Hierarchy that
the church should be built speedily and substantially.
- (2) That we may rely upon them, in the interests of their order, to construct it
conscientiously and thoroughly.
- (3) That they can work, for various reasons, much more economically than we
can.

7. I have therefore drawn up an agreement, which the Roman Catholic chaplain has signed, and which I forward, herewith, for your approval. I have little doubt myself that he can build the church for the funds available.

8. With regard to the Government grant-in-aid, I calculate, according to rule IX, section IV of appendix G, that it should amount to Rs. 23,112, as follows:—

The congregation will occupy the nave and side chapels—

Nave, 60' x 24' =	1,440
Side chapels, 2 x 18 x 20 =	720
	2,160

Deduct for passage—

Nave, 3 x 4 x 60 =	720
Side chapels, 4 x 3 x 20 =	240
	960

200 sittings, at 6 square feet per sitting, =	1,200
---	-------

Sittings	1,200
Passages	960

Chancel ... $18 \times 24 =$	432
... $11.9 \times \frac{24+9}{2} =$	193

Vestry = $19.9 \times 16.6 =$	325
-------------------------------	-----

Tower = $3 \times 14 \times 14 =$	588
-----------------------------------	-----

	3,698
--	-------

3,698 square feet, at Rs. 5 =	18,490
Add 25 per cent. =	4,622

Total ... 23,112

From Colonel J. BEATTY, R.E., Superintending Engineer, IV Circle, to the Chief Engineer, Public Works Department (through the Right Reverend the Bishop and Vicar Apostolic, Madras), dated Coimbatore, 9th November 1886, No. 423 E.W.

I have the honor to forward, herewith, for sanction and provision of funds, a revised estimate for the Roman Catholic church proposed* to be built at Wellington, amounting to Rs. 30,526.

* G.O., No. 2737 W., of 4th November 1884, and G.O., No. 194 W., of 23rd January 1886.

2. The Executive Engineer calculates that there would be room, exclusive of

passages, &c., for 200 sittings in the proposed building, and that the Government grant should be Rs. 23,112.

3. The Roman Catholic chaplain of Wellington agrees to construct the church himself, under the supervision of the Executive Engineer; provided he is allowed a grant of Rs. 22,943, and the Executive Engineer states that he has little doubt the chaplain would be able to build the church for the amount of the grant, and such further contributions as he and his Bishop would be able to raise.

4. From the accompanying copy of an agreement signed by the Roman Catholic chaplain, it will be seen that he is willing to commence work without funds; to be paid up, first, on 1st April next, and afterwards monthly, according to the amount of work done, at three-fourths of the rates allowed in the estimate.

From the Right Rev. J. COLGAN, D.D., Bishop and Vicar Apostolic, Madras, to the Chief Engineer, Public Works Department, dated Madras, 12th November 1886.

I have the honor to forward the accompanying revised estimate, with five enclosures, for the proposed Roman Catholic church at Wellington, and to express a hope that the sanction of Government may be obtained for the building on the terms recommended by the Superintending Engineer, IV Circle.

2. The plan, if carried out, will secure for the Roman Catholic soldiers at Wellington a suitable place for divine worship, and one that meets my approbation.

From the Superintending Engineer, IV Circle, dated 13th Nov. 1886, No. 434 E.W.
Office note from the Examiner, Public Works Accounts, dated 26th Nov. 1886, No. 601.

ORDER—dated 14th December 1886, No. 3291 W., Public Works.

With his letters above recorded, the Superintending Engineer submits a revised estimate, amounting to Rs. 30,526, for constructing a Roman Catholic military church at Wellington, to contain 200 sittings.

2. The maximum Government grant for a church on the plan submitted, calculated in accordance with rule IX, section IV, appendix D, to the Public Works Code, is Rs. 23,112; and the Roman Catholic chaplain at Wellington agrees to undertake the construction of the church in accordance with the plan, and to the satisfaction of the Executive Engineer, if a sum not less than the authorised Government grant be paid to him.

3. The Examiner, Public Works Accounts, reports that the proposed arrangement is unobjectionable, provided that bills in form No. M. 14 are regularly submitted, and that the regulations on the subject are observed.

4. In these circumstances, His Excellency the Governor in Council sanctions the estimate, and approves the arrangement proposed by the Executive Engineer for the execution of the work. The amount of the Government grant will be provided in the budget for 1887-88, but if funds become available, a portion of it will be allotted before the close of the current official year. It must be distinctly understood that under no circumstances will the authorised grant for the construction of the church be increased, and that if the sum fails to complete the building, the balance required must be provided by private contributions.

5. The supply of furniture for the church will be regulated by clauses 4 to 6, rule XVIII, section IV, appendix D, to the Public Works Code.

6. This sanction has been registered as Provincial, No. 152 W. of 1886-87, and classified as Civil Buildings, Original Works.

(True Extract.)

(Signed) J. O. HASTED, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, IV Circle, with three enclosures.
" Examiner, Public Works Accounts, with duplicate abstract estimate.
" Ecclesiastical Department.
" Military Department.

Exd P. L. Pereira.
Spare Copies

BUILDINGS AND ROADS.
CIVIL WORKS.

Govt. of (1886) Madras.

PUBLIC WORKS.

232

Dated December, 14th.

Recd.

Enc

G.O., 14th Dec. 1886, No. 3291 W

DECEMBER.

Roman Catholic Military Church
at Wellington

Orders on revised estimate for a —.

N^o. 503
E. W.

Superintending Engineer Office
Coimbatore, 23rd December 1885

From,

The Superintending Engineer
Fourth Circle.

To,

The Chief Engineer,
Public Works Department.

Sir,

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

2. During the seasons operation
the total number of bricks manu-
factured was 7,67,694; of which
4,98,651 were issued to works, leav-
ing a balance of 2,69,043 bricks in
the field on 30th September 1885.
3. Considering the large number
in

Enclosures.

1. Letter N^o. 2144
of 18-11-84 from
the Exec. Engt.,
Nilgiris.

1. Extract from
Half yearly
Balance Return
of Stock.

1. Letter N^o. 2371
of 14th December
1885.

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 inst, 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.

* Vide Executive Engineers letter & attached to
 No. 409 of 17th November 1884.
 Copy of which was submitted
 for information.

5. With reference to para 2 of G.O. No. 545 W. of 9th March 1884 the Executive Engineer reports that he has not been able to hear of good and cheap 12 Horse power engines for sale, but from information gained since that proposal was made it will probably be better to arrange for working the Brick field machinery by water power.

6. As regards the limit of reserve stock of the Nilgiri 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:—

Land and Kilns Rupees.	18,000
Building materials "	15,000
Painters Stores and miscellaneous. }	100
<u>Total Rupees. 33,100.</u>	

7. In November 1884, the cost of land and kilns stood at Rs. 2,608 and the difference between this and 18,000 Rs,

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.



8. Rupees 15,000 is the approximate
value of building materials in
hand on 30th September, as shown
in the half yearly Balance Return
of Stock.

I have the honor to be
Sir,

Your Most obt. Servt.

A. J. Taylor

Exec: Engr, for Supg: Engr
S. Circle.

R. No. 460
9. 1. 86.

Enc. 4.

No 85C of 8th Jan/86.

SoC.

For favour of remarks.

Asst. C
5/1/86

DW

W
6.1.86

From,

The Supg. Engineer,
4th Circle.

Dated. 23
Recd 4/1/86 } December/85.

No. 503
E. W.

Enclosures. 4.

Lake Brickfield at
Cotacamund.

Submits farther report
on the operations at the
and recommends that
the limit of reserve
stock of the Nilgiri
Division should be
raised from Rs: 17,500 to
Rs: 33,100.

N. 2144

Nilgiri Division Office
Camp Meppadi 18th Nov/85.

From

The Executive Engineer
Nilgiri Division

To

The Superintending Engineer,
4th Circle;

Sir,

With reference to the correspond-
ence marginally noted, I have the honor
to report that the
Executive Engr's letter N^o 1122 of 22-7-85.
D^o N^o 1060 of 18-9-85. Operations at the
Supg. Engr's End^t N^o 610 on G.O. N^o 2201 of 21-9-85. Brickfield was
D^o N^o 541 of 27-8-85. closed on the 30th
D^o End^t N^o 606 of 23-9-85 on September 1885.
G.O. N^o 2122 W of 11-9-85. The manufac-
ture which was

on that date brought to a close, and for
which an estimate of Rupees 24,000 was
sanctioned in G.O. N^o 2122 W of 11th Septem-
ber 1885, was commenced in April 1884.
Ordinarily the accounts would have been
closed

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 out-turn of 8 lacs of bench bricks @ Rs 30 per 1000, which includes Rs 6 per 1000 for amount debited to manufacture on account of "Land Kilns".

* Size of each brick 9" x 4" x 3" of an average weight of 8 lbs.

The total no of bricks actually manufactured was 76,694. Of these, 4,98,651 have been issued to works, leaving a balance in the field of 2,69,043 on 30 September 1885.

2. The total value of work done as compared with the total cost of out-turn is shown below:—

Total value of work done—	Rs 24,618-11-11.
— of Outturn —	24,478-6-9.
Difference—	140-5-2

Considering that the manufacture has been carried on more or less uninterruptedly for

for 18 months, the results might be considered on the whole satisfactory, but for the high rate (Rs 30 per 1000) 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 Kilns" which as explained in my letter No 663 of 18 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 para 2234 lays down no definite rule for guidance on the subject. I have assumed eight years as the period within which the "Land Kilns" etc charges should be cleared. Taking the out-turn during these eight years as 32 lacs of bricks, i.e. an average of 4 lacs a year, this at 6 Rs per 1000 would about cover the amount expended up to date on Land, Kiln etc 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 £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 7424 of 24th March 1885, bricks of good quality could be manufactured at £20 per 1000 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 put-put, 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 continuous - for 5 days, at Head Quarters, is unable to devote the

the time and attention required for 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.

With reference to your Memo No 541 N.T. of 27th August 1885, and para 2 of G.O. No 545 W of 9th March 1885, I have the honor to report that I have inquired of the Firm and Partner as per margin Manager Glenrock Co. for a 12 Horse Power Engine. J. Gold Mining Co. Devata. But without success. The per Ryan Esq. of the Westmont. Engine will not however gold mining Co. Choram bady. be required at present A. B. Pakley Esq. of Madgany. in view of my proposal to work the Brickfield on

Machinery by Water power.

7. In respect of the limit of Reserve Stock to be fixed for this Division, on which a report has been called for in para 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

ENCLOSURE
JAN 30 1885

924-1-1
20 NOV. 85

to place in the margin the Stock Balances to
 Building materials. 14915 2 10 end of September, 1885,
 Painter's Stores— 90 " " and all things consi-
 Miscellaneous— 28 6 8 dered I would pro-
 Manufacture of Stock— 1021 1 9 pose that the Reserve
 Land Kilns &— 17690 5 7 Limit of Stock for
 Total 31702 13 4 this Division which
 at present stands

at Rs 17500 be raised to Rs 33100 as detailed

Building materials.—	15000	in the margin.
Painter's Stores & Miscellaneous—	100	
Land Kilns—	18000	
Total	33100	

Have the honor to be
 Sir

Your most obed^t. Servant.

A Smith Major R.E.
 Executive Engineer

and

From

The Executive Engineer
Nilgiri Division

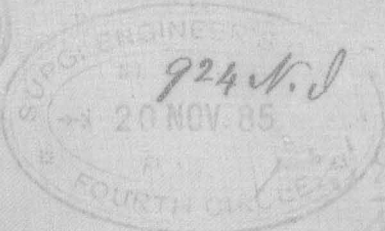
To.

The Superintending Eng.
4th Circle.

No. 21144

Dated 18th
Sept 19th { 21 November/85.

Lake Brick Manufacture
Only - Report on the opera-
-tions at - Subunit.



No. 2371

N. B. - Please quote the num-
ber and date of this letter
in future communication
on the subject.

Enclosures. 1

Estimate

FROM

THE EXECUTIVE ENGINEER

NILGIRI DIVISION

TO

THE SUPERINTENDING ENGINEER

FOURTH CIRCLE

COIMBATORE.

SIR,

With reference to this Office letter No. 21144
of 18th November 1885, I have the honor to enclose
herewith an estimate amounting to Rs 900/- for
restoring the circular trench wall at the Lake
Brickfield Ootacamund.

2. I would strongly recommend that this work
be sanctioned in time so that if the brick making
operations are to be resumed again the work may
be put in hand; it is anticipated that a large
saving would accrue by the economical use of
firewood under the proposed restoration.

Have the honor to be
Sir

Your Most Obedt Servant.

Al Smith Major R.E.
Executive Engineer

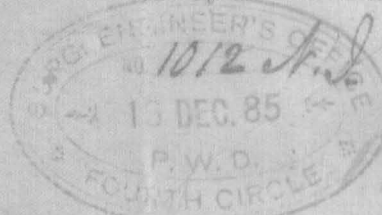
working season.



From

The Executive Engineer

Nilgiri Division.



To

THE SUPERINTENDING ENGINEER

FOURTH CIRCLE

COIMBATORE.

Dated 11/12

Despatched 11/12

Received

December 1885.

No. 2371

Enclosures, 1 Estimate

Subject,

Lake Brickfield
Restoring Circular
trench kiln at —
Submit an Estimate
for Rs 900/

No. 114

From

The Superintending Engineer
Fourth Circle

To

The Chief Engineer
P. W. Department.

Sir,

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

2. For the Breetes Memorial about 4 lakhs of bricks would be wanted and for the masonry duct 6 lakhs; total 10 lakhs. As therefore we have now in hand about 2 1/2 lakhs only, it seems desirable to increase our stock by 7 1/2 lakhs during the present working season.



From

The Executive Engineer

Nilgiri Division.

To

THE SUPERINTENDING ENGINEER

FOURTH CIRCLE

COIMBATORE.

Dated 11/12
Despatched 11/12
Received

December 1885.

No. 2371

Enclosures. 1 Estimate

Subject.

Lake Brickfield
Restoring Circular
trench Kila at —
Submit an Estimate
for Rs 900/

No. 11/12

Supg. Engineer's Office IV Circle
Coimbatore, 13th January 1886.

From

The Superintending Engineer
Fourth Circle

To

The Chief Engineer
P. W. Department.

Sir,

In continuation of this office letter
No. 503 of 23rd ulto. I have the honor to observe
that the principal works at Cotacamund
for which bricks may be required are the
new Preetes Memorial School and the
Masonry duct from Snowdon to the Marti-
mond Reservoir in connection with the
project for improved water supply.

2. For the Preetes Memorial about
4 lakhs of bricks would be wanted and
for the Masonry duct 6 lakhs; total 10 lakhs.
As therefore we have now in hand about
2½ lakhs only, it seems desirable to increase
our stock by 7½ lakhs during the present
working season.

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 Rupees 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.

I have the honor to be,
Sir,
Your most obedient servant,

L. S. Scally - Col. R.E.
Superintending Engineer
D. Circle.

SA

From

The Supg. Engineer,
Fourth Circle.

Dated 13th }
Dec'd: 14th } Jan'y: 1886.

No 14
nd.

Bricks:—

Observes that the
principal Works at Co.
Tacamund for which—
may be required are the
new Bricks Memorial
School and the Masonry
Duck from Onowdon to
the Marlimund Reservoir
in connection with the
Project for improved water
supply.

[C. No. 8.]

P.W.N. 461

GOVT.
OF MADRAS.

1886.

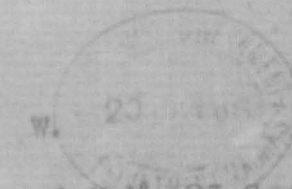
23/10
P. W.
DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras 19th January 1886.

Office Note No. 489.

To



Encl. 5.

Your O. N. No. 85 dated 8th.
January 1886.

KEEP-WITH

Genl. No.

dated

188

The limit of Reserve original-
ly fixed for the Nilgiri Division
was Rs. 6,000, it was subsequently
raised to Rs. 15,000 (vide G. O. No.
3163 of 7th. August 1883) and then, as
a temporary measure to Rs. 17,500
(vide G. O. No. 70 W. dated 10th. January
1884) and the Supg. engineer now
recommends it being again raised to
Rs. 33,100.

3. The Executive Engineer has
now on hand 2,69,000 bricks, the
stock value of which at end of
September 1885 was Rs. 7,538, and I
doubt if it will be necessary accord-
ing to Executive Engineer's own
showing (vide para 6 of his letter)
for a much larger sum than this
being fixed as the limit under
building materials.

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 2 years and more and orders for the disposal of these should have been obtained as required by Code para 2030.

Items in which there have been no transactions since

	Quantity	Cost
<i>March 1903</i>		
<i>Sept 5</i>	2564	941-8
<i>September 1903</i>		
<i>Yellow Bricks</i>	570	12-12
<i>Pipes - 10</i>	143	143
<i>March 1904</i>		
<i>Open Drain Tiles</i>	35	27-8
<i>Ridge Tiles</i>	107	2-8
<i>Pipes 3</i>	737	352
<i>Chimney Tiles</i>	53	50
<i>September 1904</i>		
<i>Brick Bricks</i>	402	139
<i>Pipes 9</i>	13	292

Total Rs - 1756

4. The value of articles under sub head "Building Materials" at end of November 1885 was Rs. 14,430 and calculating on (1) the issue of say another 2,000 Rupees worth of Brick by the end of March 1886 and (2) the early disposal of the articles referred to in the preceding para Rs. 10,000 might I think be fixed as the Reserve limit for this sub head.

5. The balance at debit of "Land and Kilns" is Rs. 17,690 and as no further adjustments are anticipated under this sub head during the current official year, the Reserve might be fixed at about the present value.

6. Rs. 50 might be allowed under each of the sub heads "Painters Stores" and "Miscellaneous".

7. It is very necessary that the limit of Reserve Stocks be fixed at the lowest point compatible with

efficiency (vide Code para 1971) and probably a limit of Rs. 27,000 distributed as below will suffice for the present.

Building Materials.....Rs. 10,000
Painters Stores.....Rs. 50
Miscellaneous.....Rs. 50
Land & Kilns.....Rs. 17,000

Total Rs. 27,100

89
19/1

He

No. 359 W.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Under date the

10th 1885

Read the following

Letter from the S. E. IV Circle (H.C. No. 503 W. of Dec. 23rd 1885)
" " " " (a " W. of Jan. 13th 1886)
Office note from the E. P. W. Subd. - 789 of " 19th "

p. 12

With his earlier letter recorded above, the Deputy Engineer IV Circle submits a report on the operations at the Lake breakfield, Votacamund, during the season which ended on the 30th September 1885. The Government regret that the results cannot be considered

1895 W. d. 4. 8. 84.
" 2430 W. d. 2. 10. 84.
" 2562 W. d. 18. 10. 84.
" 933 W. d. 22. 4. 85. (Origl)
" 357 C. d. 15. 2. 84.
" 1345 C. d. 6. 8. 83.
" 2211 W. d. 21. 9. 85.
" 1592 C. d. 5. 10. 85.
" 2691 W. d. 16. 10. 82.
" 2478 W. d. 4. 9. 83.
" 1879 C. d. 5. 10. 83.
" 23 d. 1. 1. 84.
" 57 C. d. 11. 1. 84.
" 69 W. d. 10. 1. 84.
" 70 W. d. 10. 1. 84.
" 169 C. d. 13. 1. 84.
" 329 W. d. 7. 1. 84.
" 533 C. d. 5. 3. 84.
" 2839 W. d. 13. 11. 84.
" 207 C. d. 20. 12. 84.
" 4093 C. d. 16. 2. 85.
" 174 C. d. 27. 1. 85.
" 410 C. d. 16. 2. 85.
" 125 W. d. 4. 2. 85.
" 515 W. d. 7. 3. 85 (Origl).
" 121 W. d. 4. 9. 85.
" 5 C. d. 10. 7. 86.
" 163 W. d. 7. 1. 83.
" 222 W. d. 4. 1. 85.

satisfactory, as the cost
of the bricks turned out
by £ 30/- per 1000,-
is excessive, even after
deducting £ 6/- the
estimated charge for
"land and kilns", which
reduces the cost per
thousand to £ 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. Millane
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
£ 50/- per mensem, would
add only ^{cost} £ 1.3.1- per
thousand to the cost of
the bricks, and therefore
accounts for only a ~~very~~
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 work sanctioned
at a time when bricks
could not be made.

the Government consider
it desirable to increase
the stock to about 10
lakhs. The Supply
Engineer will submit an
estimate for the manufacture
of the balance required,
about $7\frac{1}{2}$ lakhs. It is
observed that, in para
3 of his letter, the Executive
Engineer states his opinion
that bricks of good
quality could be manufactured
at Rs. 2/6 per thousand
exclusive of land and
other charges, or even
cheaper. The Govt
trust that every precaution

VV/34/12/14
with ~~may~~ be taken in view to
keeping the cost of the
bricks to be manufactured
at as low a figure as
possible.

As regard to the
question of the limit of
reserve stock for the
Nilgiri Division, it appears
that, by G.O. No. 70 W. dt.
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 ^{Executive} Engineer

suggests that the limit
be fixed at £ 27,100, as
per margin; but, in view
of the fact that it has
been decided to resume
operations for the manufacture
of $7\frac{1}{2}$ lakhs of bricks,
it is considered that that
sum will not be sufficient.

Building materials	£ 10,000
Paints & stores	50
Miscellaneous	50
Land and Kilns	17,000
Total	£ 27,100

It is probable that out
of the $7\frac{1}{2}$ lakhs not more
than 3 lakhs will be
charged to stock, the
remainder being issued
to works. The Govt
therefore sanction the
limit being fixed
temporarily at £ 33,000/-

* Limit suggested by
the Engineer } £ 27,100
Cost of 3 lakhs of
bricks at about
£ 20/ per 1000 (the
future price as stated
by the Engr. Engineer)
6,000
£ 33,100
or say Rupees 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 Engr.
Engineer will see that
the temporary limit now
sanctioned is not exceeded.
5 In connection with
the question of stock

limit, para 3 of the
Examiner's note above
recorded, will be com-
municated to the Supt.
Engineer for consideration
and report.

6. With advertence to
para 5 of the Examiner's
letter, the
Govt consider that the
necessity for the appoint-
ment 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 Govt. have
no objection to the restora-
tion of the circular trough
kiln, but consider that
the estimate is too high.
It will be returned to
the Supt. Engineer in
view to the submission
of a revised estimate.
As these items all go to
swell the charge under
"Land and Kiln", the
amount of which is
already excessive, care
should be taken to reduce
them as much as possible.

8. Adverting to para
5 and 6 of the Examiner's

limit, para 3 of the
Examiner's note above
recorded, will be com-
municated to the Suply.
Engineer for consideration
and report.

6. With advertence to
para 5 of the Examiner's
letter, the
Govt consider that the
necessity for the appoint-
ment 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.

25/36
7. The Govt. have
no objection to the restora-
tion of the circular trench
Kiln, but consider that
the estimate is too high.
It will be returned to
the Suply Engineer in
view to the submission
of a revised estimate.
As these items all go to
swell the charges under
"Land and Kilns", the
amount of which is
already excessive, care
should be taken to reduce
them as much as possible.

8. Adverting to para
3 and 6 of the Examiner's

Engineers letter it is
observed that the details
of the scheme for working
the machinery at the
Brickfield by water
power have not yet
been submitted.

Vide G.O. No 742 W of
24th March 1885

See
1/4/86

W
1-2-86

L.E. W. G. 17/2
with the other
G. P. A.

4/2
27-1-86

319

Govt. of Madras.

PUBLIC WORKS.

Dated

Recd.

Encl.

G.O. 10 Feb 1886, No. 3594

Lake Brickfield,

Bobacum and

Orders in letter from the
S. Engr. reporting on the
operations at the —
up to 30 Sep/85.

50
1/4



5561
PWC # 4928
6683
(11)
No 384 D, of 22nd July 87.

R. 29.6.87

19.7.87

To C

Para 1 of your note

Under para 1013 of the old Code each Ex Surge was entitled to a copy of the Asylum Press almanac, & each of the Dark Restoration Parties is in charge of an Executive Engineer.

Para 2. I agree with you that the new Code should contain a similar para to para 1013 of the old Code. Please say what modifications you consider desirable.

W. 7.57

22/7/87

W



KEEP WITH

Genl. No.

dated

188

1000-12-5-87.

Ans 1.2.86 Lg. 2.86

Note
The year's operations
cannot be considered
satisfactory, as the
price of buck, No 30
per 1000 is excessive!
even deducting the
estimated charge
for "Land & Saline"
viz \$6, the sum
of \$24 is far too
high.

The explanation given
by the L. & S. regarding
this high price is
meagre, and it is
not understood how
Mr. Mullane was
permitted to grossly
mismanage the question
which are carried on
at the Leica Harbor
L. & S. The salary
is quoted by

^{73/100}
I. E. L. as one
use of excess would
only add about \$13.00
to the cost.

The balance of book
in hand is 268043
and the S. E. recommends
in his No 503 of 13th Dec 1885
that no more should
be made till some
books are sanctioned &
he afterwards in his 4th of 13th Jan 1886 recommends
increasing the balance to
7 1/2 lac, or 10 lac altogether
may be required. Considering
that books may be sanctioned
at a time when books cannot
be made, it seems desirable
that the stock in hand
be increased to about 10 lac,
an estimate should
therefore be submitted
for the manufacture
of about 7 1/2 lac.

Ans 1.2.86 R. 9. 2.86

232/1

Thick fu
 vii Division
 fixed at \$17500
 to G.O. No 70 & dated
 Jan 1/24. The actual
 Thick Balance to end of
 Sep^r amounted to \$31707-13⁴
 and the S.P. recommends
 fixing the amount at \$33100.
 The Examiner however in
 his note 789 of 8th Jan 1924
 reduces the limit of Thick
 to \$27100. \$57 1/2 less
 are to be made the
 figure must be increased
 but it is felt that there
 will be more than 3 less
 of there will be charge
 what an other will be
 to suit. The reason is
 therefore he \$27100
 + 3 less or \$20 (the
 future price in Oct 1924
 the S.P.) or \$27100
 + 6000 = \$33100
 \$33100 = \$33100
 \$33100. This is a large
 amount recommended S.P. & is
 a large

Ans 1.2.86 R 9. 2.86

sum: but considering
that such can only
be made & obtained
all over & under the day
L mentioned requiring
them is all & all
that they are not
desirable, & seems
to be not attainable
to reduce it: but if
it is considered too
much the manufacture
of such should not
be renewed & the reserve
must be limited to
those now in hand
viz 269043 & that
over the figure over
of £ 27100 & as
L mentioned is limit
of reserve that.
The S. L. is all over
that he collect

to page 3 of the
Cur. Note No 789 ^{27/2}
dated 8th Jan 186.

~~It is~~ It is doubtful
if it is necessary to

appoint an intelligent
superintendent to

sup^r the manufacture
of 7 1/2 lbs. tin in it

probably that one
can be spared.

The ^{restoration} ~~cost~~ for
restoring the trench

may be sanctioned
but it is probable that

as ^{the} ~~the~~ cost
can be considerably

reduced & a reserve
commission should be

appointed; or at least
it is an charge to

"Land & Water" the
amount of which is

already excessive
can that be taken
to reduce them as
much as possible. 7/22/42

If the machinery
can be worked by
water power there
is no doubt that
a great saving would
be caused, and the
details are submitted
showing how it is to
be done. The full
cost, it can be condensed
if it is desirable to
much as is

25/1/86

concur generally in the
sketch

B.W.

23/1

S. E. 10. C. submits

his report on the
operations of the
Lake Beissel field at
Ootacamund during
1885.

Orders are neces-
sary on the following
points:-

(1) Whether the
operations are
considered satis-
factory or otherwise.

(2) Whether the
operations may
be resumed:-

and if so

(3) Whether the
limit of reserve
stock may be raised
to Rs. 27000 as sug-
gested by C.

(4) Whether an
intelligent upper
subordinate may
be placed in charge

of the operations
residing on the
spot.

(5) Whether the
estimate for restoring
the Circular track
dike may be
sanctioned.

(6) Whether the
Govt approve of
the machinery
being provided
water power.

Attention is
invited to the letter
since recd from the
I. E. No. 14. dtd. 3
13.1.86. in which
he states that it
seems desirable
to increase the
stock of bricks by
7 1/2 lakhs during
the present working
season. JB

D.W.

1324

23/1/86

The I. E. IV Circle
recommends the
purchase of a 12 H.P.
engine for the Lake
brickfield at Odessa,
the 8 H.P. engine purchased
for it last year from
the Kolar Gold Mine
having been found
insufficient in power.
The latter is now working
the stone breaking ma-
chines recently obtained
from the I. E. Board.

Reference might
perhaps be made to
the Genl. Engr. P. W. S. S.
as to whether a 12 H.P.
engine is available.

The Ex. Engr. raises
the question of closing
the Lake brickfield,
but the S. E. does not
recommend this.

For orders.

Ce

14.2.86

Cor. 1.2.86 N 9 2.86

S. L. 10.

The reference to Sept 11th
it may be made. As
explained by S. L. it will not
be advisable to close the field.
Examine may be asked to report
the amount which should be
written off as suggested by S. L.

Ch.

14.2.15

Acc. 1.2.86 h 9.2.86

No. 410 D.
GOVT. } 1885. { P. W.
OF MADRAS. } DEPT.

SECRETARY.

Chopak, 16th February 1885.

OFFICE NOTE.

From

W.

To

S. E. V.

The S. E. IV Circle
applies for sanction to the
purchase of a 12. H. P.
Steam Engine for the brick
fields at Ostacamund.

Please report whether
such an Engine is available
in the P. W. stores, or whether
the Genl Supt knows how
one may be obtained without
much delay.

177 CB
D.W.

No. 73
R.W.

Supg. Engineer's Office, IV Circle.
Camp Tirur, 10th March 1886.

From

The Superintending Engineer,
Fourth Circle.

To

The Chief Engineer
P. W. Department.

Sir,

Enclosure.

As directed in para 3 of G.O.
1. Abstract Estimate No. 359 W. of 10th Ult. I have the honor to
in Duplicate submit an estimate amounting to Rs. 19,500
for manufacturing 7½ lakhs of bricks at the
Lake Brickfield, Ostacamund.

I have the honor to be,

Sir,

Your most obed^t Serv^t,

L. Beatty. C.E. & S.
Superintending Engineer IV Circle.

No 3594-10-2-86

From

The Supg. Engineer,
Fourth Circle.

Dated 10th March,
Sept. 12

No 73
Per
Encl. 1

Bricks:-

Submitting an estimate of Rs. 19,500 for manufacturing $7\frac{1}{2}$ lakhs of — at the Lake Brick-field, Ootacamund.

No 698 W

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Under date the

March 10, 1886

Read the following

From the Sup^d Engineer IV Circle. No 73 of 10-3-86

The estimate amounting to Rs. 19,500, for manufacturing ~~$7\frac{1}{2}$ lakhs~~ of bricks at the ~~Lake Brick-field~~ during the season 1886-87, Ootacamund is sanctioned.

2. This sanction has been registered as Provincial No 73 W of 1885-86, and classified as 'Stock'.

To the S.E. IV Circle.
with one enclosure.

Enam. P. H. Acch.
with the dup^t to Asst. Estimate.

3. Attention is drawn to para 3 of G.O. No 339 W of 10th Feb. 1886, directing that efforts be made to keep the cost of

11/3
1573

issued

of the bricks at as low
a figure as possible.

Li
15/3/86

Ul
15.3.86

N. 698 W. 11/11/86

R. 2/2/86

W. 1/2/86

Cr

890 12/8.

out
at

N. 3060

Nilgiri Division Office
Mars
Ootacamund 9th February 1886.
Camp Gindalur

From

V/S
The Executive Engineer
Nilgiri Division

To

Encls 2
1 sketch
1 estimate

The Superintending Engineer
IVth Circle

Sir.

With reference to G.O. No. 359 of
18th February 1886 and your telegram of
the 22nd inst. I have the honor to forward
herewith a revised estimate amounting to
Rs. ⁵⁵⁰ ~~400~~ for steining the existing circular
trench kiln at the Lake Brickfield at
Ootacamund.

2. I have slightly reduced the inner
diameter and increased the width of the
trench also reduced the height of the
steining by 3 feet. The rate for brick
work is slightly reduced owing to the bricks
being available almost on the spot.

3. A revised sketch is herewith submitted
and request that early orders may be
issued.

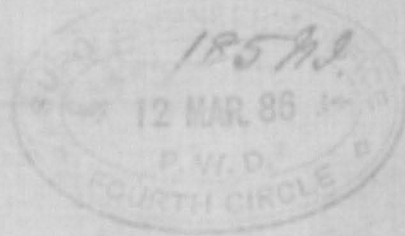
issued for commencing this work.

I have the honor to be

Sir
your most obedt. Servt.

Al Smith Major R.E.

Executive Engineer.



From
The Resident Eng.
Nilgiri Division

To.
The Supg Engineer
IV Circle

N^o 3060
Dated 9th March 1886
Depd 11th March 1886

Enclos 2

Lake Brickfield Eng.
Circular French Kiln at Lake.
with a revised estimate for Rs.
550. for Sanction.

7422

N^o 83
W

Supg. Engineers office, 4th Circle.
Coimbatore 16th March 1886

From,

The Superintending Engineer,
Fourth Circle.

To,

The Chief Engineer
Public Works Department.

Sir,

With reference to your Memo N^o 82
of 26th Ultimo I have the honor to submit
a revised estimate of Rupees 550 for re-
storing the circular French kiln at the
Lake Brickfield.

2. In submitting the previous estimate
of Rupees 900, I should have explained
that I had requested the Executive
Engineers to re-consider his first estimate,
but he was unable to reduce the cost
without altering the dimensions of the
kiln which he did not think advis-
able.

3. On further consideration he has,
however, now reduced it to Rupees 550

Enclosures 3

1 Plan

1 Estimate

10th Letter

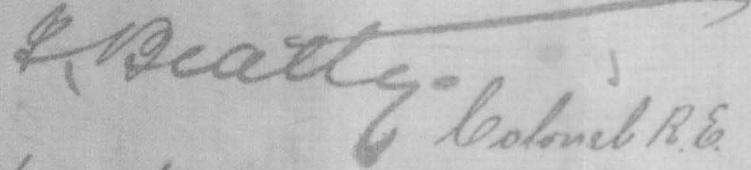
Value 567 Rs.

3-3-86

by altering the height, and inner dia-
meter, and reducing the rate; as explain-
ed in the letter accompanying.

I have the honor to be
Sir,

Your most obedient servant.


Colonel R.E.
Superintending Engineer
Fourth Article.



No: 3500 - 10-2-86
 692W - 16-3-86
 85C - 8-1-86
 4092 - 16-2-83
 4100 -
 1357W - 10-2-86
 1875W - 4-8-84
 2430W - 2-10-84
 12562W - 18-10-84
 7534W - 22-4-83
 357C - 15-2-84
 1345C - 6-8-86
 2211W - 21-9-83
 1572C - 5-10-86
 2691W - 16-10-82
 2578W - 4-9-83
 70W - 10-1-84
 69W - 23-1-84
 329W - 7-1-84
 533C - 5-3-84
 2829W - 16-11-84
 176C - 29-1-86
 545W - 9-3-83
 12122W - 11-9-83
 15C - 8-1-86
 2153W - 7-8-83
 742W - 24-1-86

From
 The Supg. Engineer,
 Fourth Circle

Dated 16th March/86
 Recd: 17th

No 83
 E.W.

Enc: 3 (Plan)

Circular Trench Kulis at
 Lake Brick field, Ootacamund:-

Submitting a revised
 estimate of Rs. 550 for
 restoring the —

Genl Secy
 PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Under date the

March 20. 1886

Read the following

From the Supg. Engineer IV Circle (H. E. No 83 E. W. D. 15th March 1886)

1. The plan and estimate
 amounting to Rs 550, for
 restoring the circular trench
 Kulis at the Lake Brick
 field, Ootacamund, are
 sanctioned.

2. It is presumed that
 the Superintending Engineer
 has satisfied himself that
 the outer wall of the trench,
 which is a surcharged
 wall, will be strong
 enough if built in
 brick and mud as
 proposed.

No 3. This sanction has been
registered as Provincial
No 235 W of 1885-86, and
classified as Stock.

18/3/86

15.3.86

Dec 20/3/86

To The Supply Engineer II Class
with plan
- Examiner of P.W. Accounts
with the estimate for note
and return to No. 11

Not. send an acc-
copy to S. & W. L.

SW
W

2099

Govt. of Madras.

PUBLIC WORKS.

Date.

Recd.

G.O. 2nd March

1880, No.

74211

Kiln

Plans Estimate
for reconstructing the
Circular trench
at the Lake Brickfield
Cothamund.
Sanctioned

50/3

Id mps

Is there anything in record
respecting W. Murray's
deputation, to which the
S.E. alludes in his letter

W.
22.3.81

To W

Mr. S. B. Murray has
been posted to Cothamund
for two months, & the
S.E. apparently intends
to utilise his services
in the manner indicated

There is nothing on
record in this office
relative to his being
specially deputed to
inquire into the
working of the brick

Cu
22.3.81

It would be well to add
para to this draft, alluding
to the deputation with which W. Murray
has been posted to the Division
of which there would then be
record.

W.
22.3.81

N^o 3049

V/S Office
Nilgiri Division
Camp Gudalur 7th March 1886.

From

The Executive Engineer
Nilgiri Division

To.

The Superintending Engineer
M. Field.

Sir,

With reference to your indorsement
N^o 99 of 25th February 1886, on G.O. N^o 559th
of 10th idem, I have the honor to point out
that on my taking over charge of the brick-
-field with the Nilgiri Division in August
1884, I was given to understand that Mr.
Mullane in charge thereof was so employed
because he was a specialist in the art of
brick making and was therefore supposed
to know much more about it than I did.

2. He did not get on with the late
Sub Engineer Abdul Kharim Khan but as
I knew there was likely to be a change in
Sub Engineers, I thought I would give
him

Adm. Secy.

Dec 22/8.

him a fair trial, under Mr. Lord. The latter was eventually obliged to report against him, upon which I dispensed with Mr. Mullane's services.

I may mention that I was constantly at the Brickfield but unless I had myself taken the management of the field to the detriment of other works I could not possibly have checked Mr. Mullane's mismanagement properly. Naturally I was obliged to trust to a supposed Specialist in the art for a time.

3. The Estimate called for in para 3 has been submitted.

4. The articles named in the Examiners note have nothing to do with Oot, Lake Brickfield but are at Wellington and are most of them required for use there.

5. The estimate for Circular Trench Kiln has been sent up.

6. With regard to submission of estimate for water machine, as no distinct orders on this subject were issued with G.O. N° 423 of 24th March 1885, and as moreover the future demand for bricks is

sent on 11/4/85
with the Office
20/5/85
red book

is by no means encouraging, I have taken no further steps in the matter. The outlay necessary for the setting up of a water machine would be at least Rs 3000 to 4000, a cost which, in view of para 7 of the G.O. now under reference, would appear to be prohibitive.

Have the honor to be
Sir

Your most Obedient Servant.

Ed Smith Major R.E.
Executive Engineer

174 N. J.
9 MAR 86
From
The Executive Engineer
Nilgiri Division

To
The Superintending Engineer
IV Circle

N^o 3049
Dated 7th
Despd 8th } March 1886.

Enclos^{ure}

Lake Brickfield only -
Observations certain - Made
on the operations pit - Submit
replies to -

N^o 84
W.
From,

Superintending Eng^rs Office. Lth Circle
Coimbatore. 16 March 1886.

The Superintending Eng^r
Lth Circle.

To,

The Chief Engineer,
P. W. Department.

Sir,

Encls. 1
10th Letter

In forwarding the ac-
companying letter of Major
A. C. Smith for your informa-
tion, I have the honor to observe
that I think it will be found
in the enquiry now to be
instituted with the assistance
of Mr. Stewart B. Murray that
the difference in cost of labor
and firewood on the hills, the
shorter hours of labor, the
want of skilled workmen
and the position of the
Brickfield, account in
a

a great measure for the
difference in cost.

I have the honor to be,

Sir,

Your most obt Servt,

L. Beatty. Colonel. M.C.

Superintending Engineer, H. M. S.

L

No 3594. 10. 2. 80.
7024. 24. 3. 85.

From

July 21/21

The Supg. Engineer,
Fourth Circle.

Dated 16th } March
Sept. 17th } 1886

No 84
EW

Enc: 1

Lake Brick field soda
canal: -

Forwards for
information letter
of Major Smith sub-
mitting his replies
to certain observa-
tions made on the
operations at the

222/61
PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Under date the

Read the following

From the Supg. Engr. IV Circle N.E. No 84 E.W. of 16 March/86

Communicated to
the Examiner P.W. Accounts,
with special reference to
para 4 of the Executive
Engineer's letter, the other
paras of which call for
no special remark.

2. The Government

~~fully~~ recognise the
somewhat
abnormal conditions under

which the manufacture of bricks is carried out at Ootacamund, but must again impress upon all officers concerned the importance of keeping the cost of manufacture at the lowest possible figure consistent with good work.

LC
23/3/86

3. Mr. F. B. Murray, Asst. Engr., who is now making himself acquainted with the manner in which brick manufacture is carried on in the Govt. brickfields at Madras, will shortly proceed to Ootacamund for employment on the brickfields there -

W
23-3-86
25/3/86

pp 490 Wapellarch

M
24.3

The Supdtg: Engr: IV B
Examiner P.W. Accounts
24-3-86

[C. No. 8.]

232/62

GOVT. OF MADRAS.

1886.

[P. W. DEPT.]

EXAMINER, P. W. ACCOUNTS.

Madras, April 1886.

OFFICE NOTE No. 3.

To W.



Encls: -

With reference to para 1

of G.O. No. 790 of 24th. March 1886 and para 4 of Nilgiri Division Executive Engineer's letter No. 3049 of 7th. idem, I beg to point out that I made no remark in my O.N. No. 769 of 19th. January 1886 as to where the articles were located, but simply brought to notice that there were articles borne on the Stock Returns of the Nilgiri Division, on which there had been no transactions for more than 2 years in some cases, and that under Code para 2030, the Supg. Engineer's orders for their disposal should have been obtained. Such orders appear to me to be still necessary.

KEEP WITH

Genl. No.

dated

1886.

+ G.O. No. 3594 of 10 Feb/86

GC
G.

24/4

Recd. 1509

923 May 5. April 1886

Communicated to the
 Supg: Engrs. II. Circle
 for the necessary
 action and report

3/4/86

2039 w 13.11.04
 1592 c 5.10.85
 2122 w 11.9.85
 742 w 24.3.85
 359 w 10.2.86
 409-10 d 16.2.86
 105 c 8.1.86
 698 w 16.3.86
 742 w 20.3.86
 790 w 24.3.86

S. E. II Circle
 Exr. P. W. Arch. I
 recd

Despd 5-4-86

874

with order

II Circle D.P.W.

Nilgiri Division

Statement of Stock articles in the Nilgiri Dy on which there
 have been no transactions for more than 2 years.

No	Name of article	Quantity or Number	Cost	Remarks
1	Open Drain tiles	35	29 5 7	With the exception of the last two items, which have been included in the Survey Report of underrivable articles the stock will be utilized within the next 12 months
2	Pillar Bricks	510	12 12 -	
3	Paving do	1453	139 5 4	
4	Ridge tiles	100	2 8 -	
5	Pipes 10"	143	142 - -	
6	Chimney tiles	53	53 - -	
7	Pipes 9"	13	272 5 -	
8	Do 8"	937	352 - -	
9	Do 4"	2564	761 8 -	
Total			1985 14 11	

282
83

Polacand
 16th April 1886

W. L. L. L.
 Accountant

Aldworth Major R. B.
 Executive Engineer

297 h.v.
19 APR 86
P. W. D.
FOURTH CIRCUIT
Encl

No 175
From
To

Nilgiri Division Office
Ootacamund 17th April 1886
The Executive Engineer
Nilgiri Division

The Superintending Engineer
IInd Circle.

Sir.

With reference to your endorsement
No 198 of 10th April 1886 on L.O. No 923 of
of 5th April 1886 regarding stock articles in
this Division on which there have been
no transactions for more than two years,
I have the honor to forward herewith
a list of the articles, and to state that
I hope to utilize the whole of the articles,
with the exception of 3" & 4" pipes, within
the next twelve months.

I have the honor to be
Sir
your most obedt. Servt.

Albion Major R.E.
Executive Engineer

16/4

Camp Medway

22nd April 1886.

297 N.S.

19

From

The Executive Eng^r
Nilgiri Dist^o

The Sup^r Eng^r
IVth Circle.

No 126
E.W.

Submitted to the Chief
Engineer, I.W. Department
for information of Government
with reference to G.O. No. 923W
of 5th April 1886.

2 As the Executive Engineer. Dated 17th } April 1886.
respects to utilize the other arti-
cles within the next year, it
seems only necessary to sell
the 3" and 4" pipes.

No 175
En: 1

Stock Articles - having
no transaction during last
2 years - submit a list of -

L. Beatty, Col. R.E.,
Sup^r Engineer, IVth Circle.

To

The Chief Engineer,
I.W.D.

9.6.20 742W 24-3.83-

" " 359W 10.2.86 6.1.86
" 410D. 16.2.83.
" 409D. 16.2.83-
" 35C. 8-1.86
" 698W 16.3.86
" 742W 20.3.86
" 740W 24.3.86
" 23W. 5.9.86.

The S. E. is authorised
to sell to the best advantage
the pipes that are
not likely to be utilised
within the next twelve
months. It is noticed
that the cost of the
open drain tiles, as
reported by the S. E.,
is ten annas less than
that quoted by the
Examr. in his no 789 of
19th Jan 1886.

28/4/86

S. E. 10 to 3.5.86
Examr. P.W. acct 7/5/86
29.4.86

P.W.C. No 3202V

(29)

From
The Supy. Engineer
1st Circle.

To,
The Chief Engineer
P.W. Department.
Dated } April 1886.
Despatch No 126
E.W.

Stock articles—

Submits a statement
of— on which there have
been no transactions for
more than 2 years, & +
information.

Entered in Rept Page

1885.

P. W. DEPARTMENT

Current No. 1324

From
The Supy. Engr 1st Circle

ENCLOS.—

No. 68
Dated 11th February 1885
Received 12th

SUBJECT.

Submits two letters regarding
making operations at the Lak
Burchfield water cumm &
recommends purchase of
12 H.P. Engine.

DISPOSAL.

No. 409^d Dated 16th February 1885

To C

With reference to the
last para of this letter from
S. E. 1st Circle please report
the amount which should
be written off, as suggested
by the S. E.

18/4/86
D.A.

27/68
 memo no 174c af 29th January 1881
 " 2117c af 20-12-84
 O. B. no 2839 W af 13-11-84
 A " 908 W af 2-11-84
 memo no 533c af 5-3-84
 O. B. no 329 W af 7-2-84
 memo no 169 c af 23-1-84
 J. O. A no 70 W af 10-1-84
 B no 69 W af 10-1-84
 memo no 51c af 11-1-84
 " 2 D af 3-1-84
 " 1879c af 5-10-82
 J. O. A no 2478 W af 4-9-83
 " 2691 W af 16-10-82

188

P. W. DEPARTMENT.

Current No. 29.

From *Supt. General*
W. C. C.

No. 5-03 Bw.

Dated 23-12-85-

SUBJECT.

Right to mine the
or known stocks in
the small field
to be common

DISPOSAL.

Aug. 11/74 915 L. K. F.
2. 29. 4. 86

9.6.80 7624/21.2.82

2122 W. 11.9.83
545 W. 9.3.83
625 W. 14.3.83
14410 D. 16.2.83
174 C. 29.1.83
1447 C. 20-12.84
1839 W. 13-11.84
906 W. 2-4-84
533 C. 5-3.84
329 W. 7.2.84
169 C. 23.1.84
70 W. 10.1.84
89 W. ~ ~ ~
57 C. 11.1.84
D. 3.1.84
79 C. 5-10.83
178 W. 4.9.83
91 W. 16.10.82
72 C. 5-10.83
11 W. 21.9.83
18 C. 25-6.83
65 C. 6.8.83
67 C. 15-2.84
13 W. 22-4.85
2 W. 28-10.84
W. 2-11.84
V. 4.8.84

292/69

1886.

P. W. DEPARTMENT.

Current No. 4518

From
The Supty. Supr. IV Circle

ENCLOS.—

No. 200 SW
Dated 8th June 1886
Received 12th — — —

SUBJECT.

Statement of stock articles
of the Nilgiri Division—
Furnishing information
regarding the value of
the open drain tiles on
the — as directed in No.
1142 W of 6 May 1886.
DISPOSAL.

No. 2156 Dated 12th June 1886.

To C.

This appears to be
correct. Perhaps the amount
entered in your No. 789 dated
19th Jan'y 86 was a clerical
error.

Wilson (Sd) D. Mc. C.
D. W.
12/6/86 12/6/86
14/6/86

Aug. 11/74
29.4.86
675 Ld
14/5

1142 H of 6-5-86
 923 H of 5-4-86
 790 H of 24-3-86
 359 H of 10-2-86
 742 H of 20-3-86
 698 H of 16-3-86
 85 C of 8-1-86
 409 S of 16-2-85
 419 S of 16-2-85
 742 H of 24-3-85

232/68

No. 624

Nilgiri Division Office
 Ootacamund
 3^d June 1886.

From

The Executive Engineer,
 Nilgiris.

To

The Superintending Engineer,
 Fourth Circle,
 Coimbatore.

Sir,

With reference to para 2 of your
 endorsement No. 248 of 11th May 1886 on
 G.O. No. 1142 W of 6th May 1886, I have the
 honor to explain that the value of
 drain tiles is Rs. 1-13-5 each, as borne
 in the stock Returns of this Division
 and, as there are 35 open drain tiles
 in stock which when calculated at
 the above rates, comes to only Rs. 29-5-7
 and not 29-15-7 as noticed in Exami-
 ner's No. 789 of 19th January 1886.

I have, Sir,

Signed A. Smith Major R.E.
 Executive Engineer

Copy

Recd. 11/4 1886
 29.4.86

No. 200
E.W.

Copy- Submitted to the Chief
Engineer, P. W. Department for in-
formation, with reference to the con-
cluding portion of G.O. No. 1142 W
of 6th May 1886.

L. Beatty - Col. R.E.,
Superintendent 1st Circle.

8th June 1886.

No. 210
14. 6. 86
No. 2158 C of 12th June 86.

To C.
This appears to be correct. Perhaps the amount entered in your No. 789 dated 19th January/86 was a clerical error?

12/6/86
D.W.

To W. No. 213
16. 6. 86 Encl.

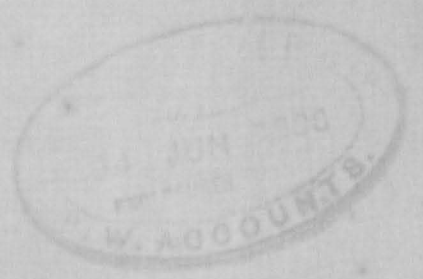
Ans. it was a clerical error.

No. 2158 C. 12. 6. 86
No. 1142 W. 6. 5. 86
No. 923 W. 5. 4. 86
No. 790 W. 26. 3. 86
No. 354 W. 10. 2. 86
No. 742 W. 20. 3. 86
No. 246 W. 16. 3. 86
No. 850 W. 1. 1. 86
No. 404 W. 16. 2. 85
No. 610 W. 16. 2. 85
No. 357 W. 10. 2. 86

No. 1601 W. d/ 24 June 1886
Recorded - with refer- 16/6
-ence to G.O. No. 1142 W. Dated
6th May 1886.

18/6/86
10-18/86

J. W. C. M. P. 4545



From
The Supg: Engineer
4th Circle
To
The Chief Engineer
P.W. Department

Dated 8th June 1886.
Received 17th June 1886.
No. 200
6 W
Enclosures -

B. No. 1601 W. d/ 24 June 1886

Statement of stock articles
of the Kilgine Division -
As directed in G.O.
No. 1142 W of 6th Elphinstone
furnishes information
regarding the value of
the opendrain tiles on
the -

18/6/86
10-18/86

Notes of inspection by H. Rainier Esq.

of the Office of the Executive Engineer Kilgine
Division on the 9th to 14th November 1887.

Mr. H. B. De Winton, Executive Engineer
3rd grade, is still in charge of the Division
and was present, as also was Mr. L. Taylor,
the Accountant. The office was last examined
by an accounts officer in September 1886,
vide notes printed with G. O. No. 2565 W
dated 30th September 1886.

2. There are now 2 Sub Divisions -

- (1) Under Mr. Sub Conductor Dragg, Sub Engineer, who has a drawing account.
- (2) Under Mr. Sub Conductor Lord, Supervisor, who has also a drawing account.

3. The only imprest holder is Mr. Sergeant. A. Healy, Overseer 1st grade, who has an imprest of Rs. 500/- repaid by Mr. Lord.

4. The Executive Engineer's drawing account was checked and its balance on the 1st November 1887 was proved correct. Cheque books are in order.

5. The Divisional Cash book was checked for September and October 1887. The Sub Divisional Accounts which are

tered to the Executive Engineer thrice a month were checked for October 1887.

6. Mr. Healy's imprest account was checked for two months.

7. The following notes are offered regarding cash accounts which are in very good order.

8. The Sub-Divisional Cash account of Mr. Lord has been rendered on irregular dates. Sometimes soon, but often a fortnight, after the period in question, and occasionally for two periods at once, this is said to be a good deal due to the distance Mr. Lord often is from his head quarters, his road work extending nearly 100 miles. An effort will now be made to render his Sub-Divisional Cash account punctually even when he is absent, an intelligent clerk having recently been allowed him.

9. The pay of a gram cook (voucher No. 41 of August 1887) No. 2 Sub-Divisional Cash book for 21 days in July 1887 at Rs. 8/ per mensem comes to Rs. 5-6-9, whereas only Rs. 5-5-4 was paid to

232/72 this gram cook and is shown in the Nominal Muster Roll (error in calculation this was however accepted by the payee).

10. In voucher No. 72 of May 1887, Rs. 1-7-0 was actually paid, the receipt obtained being by a clerical error—Rs. 1-9-0, but only Rs. 1-7-0 was charged.

11. The following vouchers were mislaid, the two first having been mislaid—

(a). Petty repairs to military buildings at Wellington, voucher No. 62 of 25th June 1887, Rs. 20/.

(b). Repairs and carriage of tools and plant, carriage of tools from Pithy to Wellington (voucher No. 46 of May 1887) Rs. 3-8-0.

(c). Voucher for Rs. 1-10-0, the cost of 13 Drums of arrack (for the coolies employed on the construction of the Bridge at Burlyar).

12. With reference to para 10 (IV and V) of the report printed with G. O. No. 13468 of 29th May 1886 describing a similar incident, Mr. Lord drew a cheque on 27th September 1887 for Rs. 5/0, which was cashed on 3rd October 1887, meanwhile he entered it in his Cash account on both sides as "Cash from Treasury" making his Cash balance as per—

a book on the 1st October 1887 incorrect.

The cheque was drawn with the intention of paying labor.

14. When a cheque is drawn for such a purpose and it cannot be cashed, it would be better not to enter it in the Cash book or to cancel it if erroneously entered.

15. Of 95 works in progress in September 1887, there were 55 being carried out departmentally and 40 by mixed agency.

16. Work abstracts were prepared for 23 works.

17. There were in the above month 4 Contractors employed and 2 Pieceworkers.

18. The work abstracts of August and September 1887 were checked with the initial accounts as well as with the Register of works, and Schedule of Expenditure, Contractors' and Pieceworkers' accounts were checked in the light of their agreements and work done. Measurement Books of completed works were examined and compared with measurement

and bill, materials at site accounts of works were investigated back. There was not much to notice

except certain late nominal muster roll payments, and ten-day Reports, as will be seen from the following notes.

Lake Brickfield, Ootacamund.

19. Labor from 21st to 31st July was paid on 13th August 1887.

20. The dates of submission of ten-day reports from this work have not been as immediately after the period concerned as is necessary according to Code para 1751 and 1864.

The dates for the following periods have been:—

Ten-day report for 1 st to 10 th July received on 2 nd August 1887.		
— do. —	11 th to 20 th July —	do. — 2 nd August 1887.
— do. —	21 st to 31 st July —	do. — 12 th August 1887.
— do. —	1 st to 10 th August —	do. — 21 st August 1887.
— do. —	11 th to 20 th August —	do. — 5 th September 1887.
— do. —	21 st to 31 st August —	do. — 12 th September 1887.
— do. —	1 st to 10 th Sept/87 —	do. — 20 th September 1887.
— do. —	11 th to 20 th Sept/87 —	do. — 3 rd October 1887.

Repairs to railings round the Hospital at Wellington.

21. Labor from 11th to 20th July 1887 was paid on 15th August 1887.

Alterations to the Deputy Tahsildar's Bungalow at Coonoor.

22. Labor from 11th to 20th July 1887 was paid on 15th August 1887.

Repairs to Looeoor Kullar
Road-II Section.

23. Pay of a Maistry at Rs. 30/- and Storekeeper at Rs. 15/- was not shown as a liability in the Work Abstract for August 1887 for the above work, though employed on it in that month.

Whitewashing Military buildings
at Wellington

24. Pay of certain petty Supervision for August 1887, Rs. 10/- was not shown as a liability in the work abstract (Part I) of that month.

Pay of Mr. Martin, Maistry at Rs. 45/- per month, though struck out of the estimate by the Superintending Engineer is charged to the above work.

Labor from 1st to 10th July 1887 was paid on 3rd August 1887 was paid on 3rd. Ten-day reports are generally more than 10 days late. Labor from 10th to 20th August was paid on 13th September/87.

Repairing the Cantonment
Roads at Wellington

25. Labor from 1st to 10th July was paid on 3rd August 1887. Labor from 1st to 10th August 1887 was paid on 13th September 1887, that from 11th to 20th August 1887 and 21st to 31st August 1887

was paid on 23rd September 1887. Ten-day reports are generally more than 10 days late. The Sub-Divisional Officer's order to pay (on nominalometer rolls) as a rule bears no date.

Constructing bath room, No. 2
Barracks, Wellington.

26. Labor 1st to 10th August 1887 was paid on 13th September 1887.

Annual Maintenance of Kullar-
Gudalur Road-3rd Section.

27. Labor 1st to 31st August 1887 was paid on 20th September 1887, Rs. 28/-. Ten-day reports were received in Executive Engineer's office as follows:-

1 st to 10 th August 1887	received on 23 rd August 1887.
11 th to 20 th do.	do. do. 5 th September 1887.
21 st to 30 th do.	do. do. 10 th do.
1 st to 10 th September/87	do. do. 20 th do.
11 th to 20 th do.	do. do. 3 rd October 1887.
21 st to 30 th do.	do. do. 10 th do.
1 st to 10 th October/87	do. do. 27 th do.
11 th to 20 th do.	do. do. 27 th do.
21 st to 31 st do.	do. do. 10 th November 1887.

Annual Maintenance of City
Gudalur Road-IV Section.

28. Labor 1st to 31st August 1887, Rs. 552/- was paid on 3rd October 1887. Ten-day Reports for August 1887 were received in the Executive Engineer's Office on the 23rd August and 5th and 10th of September 1887.

Annual Repairs to Mullar-
Gudalur Road

29. Labor 1st to 30th April 1887 Rs: 300/-
was paid on 27th May. Labor 1st to 30th
September was paid on 14th October 1887.
Ten-day Report 6th to 10th Sept received on 20th Sept/87.
do 11th to 20th do 3rd Oct/87.
do 21st to 30th do 10th do

Repairs to Racket Court
at Wellington

30. Labor from 21st to 31st August 1887
was paid on the 23rd September 1887.

Constructing a Bakery
at Wellington

31. Labor from 1st to 20th April Rs: 104/-
and from 21st to 30th April 1887 Rs: 78/- was
paid on 12th May 1887, and not shown
as a liability in April's work abstract
Part I. Ten-day Reports 11th to 30th April
were received together on 13th May 1887
by the Executive Engineer.

Labor from 11th to 20th May Rs: 99/-
was paid on 10th June 1887, that from 11th
to 20th August was paid on 13th September
1887; that from 21st to 31st August 1887
on 23rd September 1887.

Constructing a bridge
at Burygar

32. Labor 11th to 20th May 1887 Rs: 103/-
was paid on 3rd June 1887. Part I of

Nominal Muster Roll shown, but does
not show the date of payment

Roman Catholic Church ^{VSV}
at Wellington

33. This work is carried out by the
Roman Catholic Chaplain according to
L. O. No. 3291 W dated 14th December 1886.
The agreement is not stamped. The
accounts are in order.

Constructing a Combined Bench
Magistrates Court and Police Station at
Kotaghiry

34. There was no deposit of cash
required with the tender for this work
as per Code para 1360.

Constructing a Barrack Sergeants
quarters at Wellington

35. Labor 1st to 10th August was paid
on 13th September 1887.

Constructing Storage and delivery
cisterns for the drinking water wells at
Wellington

36. Labor 21st to 31st August 1887 was
paid on 23rd September 1887.

Special Repairs to Military
Buildings at Wellington

37. Labor 11th to 20th April 1887 Rs: 129/-
paid for on 23rd May 1887, the date of
payment is not shown in the Muster
Roll in the column provided for

that purpose.

Constructing a 2^d class Police
Station at Cheldivattam.

38. This work has been in progress since March 1886 and is being carried out by Priceworkers, who have not yet submitted any bill, nor has their work been measured. The balance of materials at site, Rs. 918/-, was verified in September 1887, and the materials account is in order.

39. The materials at site of work were at the end of September 1887 valued at Rs. 10636/-, spread over 15 different works. The accounts of these materials were found in order, receiving special attention from the Executive Engineer and his accountant, but Part IV of work abstracts should bear the signature of the officer in charge of the materials in token of his acknowledgment of the accuracy of the account.

40. With reference to Code para 1368 it is just possible that the practice in this as well as other Divisions of condoning the nonfulfilment of a Contractor's engagement in respect of time, nullifies the contract altogether. The time for the fulfilment of the Contract has expired some time ago without apparently

any written revision of its terms in the case of the work mentioned in para 34, also in the case of the following works:

- (1). Fencing the lake at Potacamund.
- (2). Extending the organ chamber of St. Stephen's Church, Potacamund.
- (3). Constructing the Breck's Memorial School at Potacamund.
- (4). Improving the roof of the St. Stephen's Church at Potacamund.
- (5). Improving the water supply of Potacamund.
- (6). Constructing a reservoir at Snowdon and
- (7). Fencing the Cemetery at Wellington.

41. The measurements in the measurement books of the Sub-Division are so exquisitely fair as to suggest that the record is not the original, but copy from measurements made separately, but the books bear many and frequent indications of having been examined and the measurements checked by the Executive Engineer.

42. The measurements in books and lists are not cancelled as required by Code para 1756.

43. No errors were found in comparing measurement books with lists and bills regarding ten works.

44. The balance at debit of stock on the 31st October 1887 was Rs. 21,650-8-8 which includes building materials Rs. 5,501-1-5, manufacture of bricks 952-14-8 and Land & Kilns 15,196-8-7, each item being liberally covered by sanction; in fact the latter has two sanctions, that obtained in the orders of Government sanctioning the several component works, and again in a G.O. giving a reserve limit for expenditure under Land and Kilns.

45. The balance at debit of Land and Kilns on the 30 September 1887 was Rs. 15,328, made up thus:-

Cost of French kiln Rs. 13,663.

" Brick drying shed. 9,657

" Restoration of French kilns 586

" Credits to Land Kilns

by debit to manufacture of bricks.

In 1883-84 Rupees 1840

1884-85 " 1734

1885-86 " 2057

1886-87 " 2057

1887-88 " 890

8578

Balance on 30 September 1887 Rs. 15,328

46. The credits to Land and Kilns in 1887-88 so far are Rs. 890, being (as all along) at the rate of Rs. 6/

per 1000 on the outturn of bricks. 27 2/3

47. The debits to Land and Kilns in 1886-87 and 1887-88 were analysed and found correct.

48. The Stock accounts generally are in order.

49. The Tools and Plant return for the last half year was checked with Sub-Divisional returns and Statement of monthly receipts and issues and found to be generally in order.

50. Item 100 of Tools and Plant. Shovels and Spades, number 89, as per Sub-Divisional Returns, whereas according to the Consolidated Return for the Division it is 85, the difference (4) is reported to be surplus with Overseer Mr. Healy, and these will be brought on the next half-yearly returns.

51. The following tools borne on the Divisional Returns are it is observed with outsiders, who have granted receipts for the same:—

Axes, pick &c.— 12.

Hammers hand
and Stone breaking— 12.

—do.— 10.

Manmooties— 12.

Stone grinding,
Chumam— 1.

52. The Return includes brick-making plant, road tools and live stock, but does not yet show the furniture of Government House, ^{Potacamund.} ~~Doty~~, which has cost Rs. 97,984.

53. The Tools and Plant Return for the current half year is not yet opened out.

54. The Register of buildings—

was found apparently complete. All works finished in 1886-87 and 1887-88 were traced into this Register. 27/18

55. Record of liabilities to be met is kept though not in form but. It would be as well to use the prescribed form.

56. The Budget Registers are in order.

57. There is a good account of Service labels.

58. With reference to para 14 of the last inspection report, there is a lately revised schedule of rates, though a copy has still to be sent to the Superintending Engineer and Chief Engineer for information, as desired in para 4 of G. O. No. 2565 N of 30 September 1886. The rates in the Schedule were compared with the rates in the Register of Works, result satisfactory.

51. 59. Personal certificates of character should not be, but are occasionally noted in service books (see Section 129, rule 8 of Civil Pension Code).

60. The service books of P. Veyasa Row and of Putrasawmy Iyer were not in the office, not having been received from the Executive Engineer, Coimbatore Division, and the Superintending Engineer, IV Circle respectively.

61. The claims for travelling Allowance of Lower Subordinates, Petty and Office Establishment from March to September 1887 inclusive, were audited and found correct.

62. The office will be in very good order as soon as Mr. Lord sends his ten-day reports up, and pays his labor, punctually.

63. The Accountant is sufficiently assisted and has the entire work of the office at his fingers ends.

53. Localicut } (Signed) H. Raimier
18th November } Inspecting Officer.
1887 }
H. 964 27/11. 1. 88

Forwarded, with the accompanying Summary and remarks, for the information and orders of Government.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
1	9	Impunctual submission of copies of cash accounts by a Sub. Divisional Officer	17/4/5	1. The Executive Engineer should fix dates, as laid down in the code, and see that they are observed, which could easily be done if the copy of the Cash book were written up at the same time as the original.
2	11	Three vouchers not forthcoming.		2. The Executive Engineer should see that vouchers are more carefully secured.
3	12	Entry of a cheque drawn for cash, on the receipt side of the Cash Book as "Cash from Treasury," before the cheque was actually cashed, thus rendering the cash balance as per cash book incorrect.		3. There seems to be nothing irregular in the practice noticed, but the cheque should be treated as part of the cash balance until it is cashed.
4	19, 21, 22, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100	Habitual delay in payment of laborers employed on works.	Form 11, 4, 5	4. The delays in several cases seem excessive; and the matter apparently requires attention.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
5	20, 21, 25, 27, 29, and 31.	Late submission, as a rule, of Sunday report (much beyond due dates).		5 The Executive Engineer should insist on the more punctual submission of ten-day reports. 1757
6	20, 21, and 31.	Failure, in certain cases, to bring liability for wages to account in work abstract, for the month in which the liability was incurred.		6 All known liabilities should be promptly brought to account. 1864
7	21.	Irregular charge to a work, of the salary of a masonry, the provision to meet which was struck out by the Superintending Engineer.		7 The matter should apparently be inquired into by the Superintending Engineer. His entry in the voucher should show the Superintending Engineer as the authority for the appointment. 935
8	25	Omission of date, as a rule, to a sub-Divisional officer's order to pay, on nominal muster Rolls.		8 The date should always be entered, as provided in the Code form. Form 1864

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
9	32 and 37.	Failure to show the dates of payment, in the nominal muster Rolls.	Form 1864	9 Requires attention
10	33	Failure to stamp the agreement with the Roman Catholic Chaplain for the construction of the Roman Catholic Church at Wellington.		10 It does not seem that it was ever intended to place the Roman Catholic Chaplain in the position of a Contractor, nor is it probable that Government would in any case wish or that it would be necessary to enforce the agreement by legal process. It is therefore probably unnecessary to notice the objection.
11	34	Disregard of Code rule in one case, in not requiring a deposit of cash with the tender for a contract.	Code 1360.	11 This appears to be an isolated case.
12	38	Delay in measuring and paying for a work carried out by P. W. Wether, commenced so far back as March 1866.	Code 1367, 1824, 1829, 1864	12 Some explanation from the Executive Engineer appears necessary.

Item No.	Para. of Inspection Notes	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
13 39		Want of signature of the officer in charge of the work concerned in part IV of Work Abstract in token of his acknowledgment of the accuracy of materials at site account.	17/3	13. If the work abstract is prepared in the divisional office, Part IV could not be signed by the Sub-Divisional officer, but under Code para 17/3 periodical verification of materials is required.
14 40		Non-fulfilment of Contract for certain works in respect of time condoned by the Executive Engineer but terms of Contract not revised.	13/8	14. There does not seem to be any valid reason for supposing that the Contracts would be multiplied under the circumstances stated; but it is a question whether the habitual condonation of breaches of the time clauses of contract is desirable. It seems to be opposed to Code para 13/8.
15 42		Failure to cancel measurements in Measurement Book, when the work represented thereby has been certified for payment.	Code para 17/6 and Form 11/17	15. Requires the Executive Engineer's attention.

Item No.	Para. of Inspection Notes	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
16 50		Failure, in one case, to bring on the Divisional Tools Return, the surplus tools reported in Sub-Divisional Return.	17/32	16. The Executive Engineer should have brought the surplus articles on to the return of Tools and Plant as soon as the discrepancy was discovered.
17 52		Failure to show in the Divisional Tools Return, the furniture of Government House Cotaca mind, which has cost Rs. 97,904/.		17. This question is still under the consideration of Government.
18 53		Failure to open the Tools and Plant Return for the current half year.	Form 11/13 and 14.	18. The Storekeeper should have attended to this.
19 55		Register of liabilities not maintained in the prescribed form at No. 77.	15/95	19. The prescribed form should be used.

Entry

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
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20 59 Entry of personal certificates of character in Service Book. ^{Section 129 of Rail Road Code} 20. Such entries should be cancelled.

21 60 Two service books of men who recently joined the Division not forthcoming in the Division Office. 21. These service books should be called for and the Executive Engineer should report that they have been completed in respect of the recent transfer and any subsequent event.

M. P. Gupta
Major R. E.
Examiner. P. W. accounts
Madrass
S. P. 11/1
16/1

Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
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232/82

Item No.	Part of Inspection Notes	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
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29.5.86.
 10th of 16.2.85
 9th of 16.2.85
 24th of 24.3.85
 14th of 10.2.86
 24th of 20.2.86
 24th of 24.3.86
 24th of 5.4.86
 24th of 6.5.86
 24th of 24.6.86
 24th of 6.8.86
 24th of 30.9.86
 24th of 12.86
 24th of 12.87

From PWC No 48

Major. L. H. P. Christie. R. E.
Examiner. P. W. Accounts
Madr.

No 232 w dated 20. July 1888

A
Hm

P.H.
20/7/88

Communicated

to the Supy Engineer
Circle, for the informa-
tion & guidance of the
Eng. Nilgiri D.

was
19.1.88

M.H.
19/1/88

To

The Secretary to Government
Public Works Departt

19.1.88

No. 964

dy 16.1.88.

Nilgiri Division.

Notes of inspection of

Mr. H. Rainier — forwards
with Summary and remarks,
the orders of Government.

SE Circle / J. 12
E.P.W.A.
M.H.

With order

487

Govt. of (1887) Madras.

PUBLIC WORKS.

21/1/88

20th Jan 1888 No. 232 W.

Milgiri

Office of the Ex. Engineer

Milgiri Division

and of inspection of

by Mr. H. Rainier, and

to the S.E. IV Circle.

65
/3

MADRAS RECORD OFFICE.
Government Records.

Department.

E. M. C.

Dated 20th January 1898.

No. 232

Back Nos. _____

Diary Date _____