

59

- (1) பக்கங்களின் எண்ணிக்கை 20
(2) புதுக்கித் திருப்பிய நாள் 26-7-88
(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் by

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

வெடிப்பணி துறை

அரசாணை எண். <u>2314</u> மு. கோப்புத் தாள் எண்.	அச்சகம் பலவகை
நாள் : <u>20-9-1884.</u>	<u>1984</u>

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

10

செ

40
2314
1
20TH SEPTEMBER 1884, No. 2314 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from Lieutenant-Colonel P. MONTGOMERIE, R.E.,
Superintending Engineer, I Circle, to the Chief Engineer, Public Works
Department, dated Dowlaishweram, 5th September 1884, No. 1479 G.D.:—

With reference to paragraph 2 of G.O., No. 613 W., dated 6th March 1884, I
have the honor to inform you that the amount of private contributions raised for the
new church at Cocanada was paid into the treasury by the Secretary to the Building
Committee only on the 1st March 1884.

ORDER—dated 20th September 1884, No. 2314 W., Public Works.

Recorded, with the remark that the amount of private contribution should have
been paid into the treasury before commencement of the work.

(True Extract.)

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

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

Exd. E. Fernandez.
Spare Copies

7

GENERAL.
ACCOUNT.

Govt. of (1884) Madras.

PUBLIC WORKS.

Dated September, 20th.

Recd.

Encl.

G.O., 20th Sept. 1884, No. 2314 W.

SEPTEMBER.

New Church at Cocanada

Report of Superintending Engineer that the private contribution raised for the — was paid into the treasury on the 1st March 1884.

7TH SEPTEMBER 1883, No. 2510 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads.
Civil Works.

READ—the following papers:—

From the Venerable G. WARLOW, M.A., Archdeacon of Madras, to the Chief Secretary to Government, dated Madras, 15th March 1883, No. 658.

I have the honor to submit, for the favorable consideration of Government, a letter from the Rev. R. H. Durham, Chaplain of Cocanada, transmitting plans and estimates for the proposed new church at that station.

2. The need of a new church at Cocanada has long been recognized, and Government was pleased in 1881 to sanction the re-erection of the existing building at a cost of Rs. 5,700, towards which a grant was made from public funds to the amount of Rs. 2,500 (*vide* G.O., 27th July 1881, No. 1846 W).

3. On further consideration, the congregation felt anxious to do something of a more satisfactory character than merely rebuilding the unsightly structure which is now falling into grievous disrepair. They held a meeting (with the Collector in the chair) and unanimously resolved that the existing building should be removed, and a new church of tasteful design be built upon the site. It was further resolved to reproduce the church built by Colonel Mullins at Nellore; and plans and estimates are now submitted with the view of obtaining the sanction and co-operation of Government in carrying out the scheme.

4. The estimate is Rs. 23,300. This, however, includes a charge of 25 per cent. payable to the Public Works Department for supervision. It is proposed to save this latter item by having the plans carried out by Mr. Brown, the Local Fund Engineer, who is one of the largest contributors to the new church and resides at Cocanada.

5. This arrangement would reduce the cost to about Rs. 18,000. To meet this expenditure the congregation have contributed Rs. 7,000, and the Chaplain undertakes to raise another Rs. 2,000, making altogether Rs. 9,000, or half the cost of the building. They look to Government for a grant-in-aid of the remaining half.

6. I have discussed this project with the Bishop, and we are fully agreed as to the desirability of building a new church instead of restoring the old one. I am not clear, however, that we are justified in asking Government for so large a sum as Rs. 9,000. Such grants are governed by the conditions laid down by the Government of India (G.O., 19th November 1877, No. 1720 W.), from which it appears that the maximum grant for a church to contain 150 sittings (that being the accommodation proposed to be provided in the new church) is Rs. 6,000.

7. As the congregation have come forward so liberally, I venture to hope that Government may be pleased to encourage local effort, and to make so large a grant towards the proposed new church as the nature of the case may justify.

ENCLOSURE.

From the Rev. R. H. DURHAM, Acting Chaplain of Cocanada, to the Venerable the Archdeacon of Madras, dated Cocanada, 11th January 1883.

I have the honor to submit, for your perusal and through you for the consideration of Government, the accompanying plans and estimate for our new church at Cocanada.

It was at first proposed to improve the existing building by the addition of a chancel and by making many other alterations. For this purpose the sum of Rs. 2,500 was raised by the congregation; Government contributed a similar sum, making in all Rs. 5,000. Plans and estimates were drawn by the Public Works Department for the improvements, but it was discovered that when these alterations were carried out and a sum of about Rs. 6,000 spent, the building would continue the same unsightly godown, and the money spent, wasted. The present building is incapable of improvement.

A meeting of the entire congregation was held, the Collector of the district presiding, when it was unanimously carried that the present building should be pulled down and a new church erected upon the present site. It was further agreed that we should endeavor to reproduce a church the exact copy of the Government Church at Nellore. Colonel Mullins, the architect of Nellore Church, very kindly gave a rough copy of the plans of Nellore Church which was put in its present form by the Public Works Department in twelve months.

The estimate for the new church is Rs. 23,300. This includes twenty-five per cent. for supervision.

It is proposed, with the consent of the Public Works Department, to save this latter item by having the plans carried out by Mr. Brown, Local Fund Engineer, Cocanada Circle. Mr. Brown is one of the largest contributors to the new church and is resident in Cocanada. This arrangement is with the approval of the Church Building Committee.

The sum of 25 per cent. being taken from the gross estimate there is a sum of Rs. 18,000, and for this amount Mr. Brown engages to carry to completion the new church. We now apply to Government for the sum of Rs. 6,500 in addition to the sum of Rs. 2,500 already allotted for the proposed improvement, or in all Rs. 9,000, being one-half the estimated cost of the new church.

The sum of Rs. 7,000 has been raised by the congregation. The remaining Rs. 2,000 will be forthcoming if we receive the amount applied for from Government.

It is now over three years since this matter was taken in hand, and we earnestly hope that no further delays may occur. Mr. Brown points out in the enclosed letter the necessity for laying the foundation during the dry season.

The Church Building Committee consists of the following members:—

W. S. Foster, Esq., Collector.	
W. S. Meyer, Esq., Assistant Collector.	
E. C. Simson, Esq., Merchant.	
R. B. Nixon, Esq., do.	
M. MacLennan, Esq., Agent, Madras Bank,	} Lay Trustees.
P. H. Brown, Esq., Local Fund Engineer.	
R. H. Durham, Chaplain.	

No. 650, Ecclesiastical.

Transferred to the Public Works Department for disposal.

(Signed) C. G. MASTER,
Chief Secretary.

No. 741 C.

Memorandum by the Chief Engineer, Public Works Department.

It is observed that the Venerable the Archdeacon is under a misapprehension in supposing that the estimate of Rs. 23,300 "includes a charge of 25 per cent. payable to the Public Works Department for supervision," which will be saved if the execution of the work be entrusted to other agency.

2. No such charge is included in the estimate, nor would any such charge be made, the work, if undertaken by the Public Works Department, being looked upon as an ordinary Provincial work.

3. The estimate includes items of Rs. 762, Rs. 1,000 and Rs. 1,300 for "Petty Supervision," "Contingencies," and "Workshop Percentage," the two first of these would be required by whatever agency the execution of the work were undertaken; the third would be saved if the wood-work could be more cheaply executed elsewhere, which is improbable, but the possibility of such saving is independent of the question of executive agency.

4. The estimate must therefore remain at its present amount of Rs. 23,300.

5. By existing rules the maximum grant possible from Provincial Funds is Rs. 6,000, and it is not probable that, under any circumstances, the Government of India would sanction a larger grant than one-half the cost of the work, or Rs. 11,650.

6. The amount to be raised by private contributions will therefore be from Rs. 11,650 to Rs. 17,300, according to the amount of the Government grant, and the papers are therefore returned to the Ecclesiastical Department with a view to consideration of the question of how the excess over the amount of Rs. 7,000 already raised is to be obtained.

(Signed) R. H. SANKEY, Colonel, R.E.,
MADRAS, Chief Engineer, P.W.D.
4th April 1883.

To the Chief Secretary to Government, Ecclesiastical Department.

No. 1043, Ecclesiastical.

Referred to the Venerable the Archdeacon of Madras for report.

(By Order.)

OOTACAMUND,
30th May 1883.

(Signed) E. S. LAFFAN,
Acting Under Secretary.

From the Rev. D. G. CLARKE, M.A., Acting Archdeacon of Madras, to the Chief Secretary to Government, dated Madras, 14th June 1883, No. 763.

With reference to the Government Order, dated Ootacamund, 30th May 1883, directing the plans and estimates of the proposed new church at Cocanada, together with the remarks of the Public Works Department Officers thereon, to be sent to me for report, I have the honor to state that the Church Building Committee at Cocanada have, by omitting, for the present, the erection of the tower, as well as some ornamental work, reduced the estimates from Rs. 23,300 to Rs. 15,000; of this sum the Building Committee guarantee Rs. 9,000; and they solicit from Government a grant-in-aid of Rs. 6,000; I venture to recommend this case to the favorable consideration of Government. It is very desirable that advantage should be taken, with the least possible delay, of the present happy juncture of circumstances, when the zeal and activity of the Chaplain and the willing co-operation of the laity render this much-wished-for scheme possible.

No. 1161, Ecclesiastical.

Transferred to the Public Works Department for disposal. The plan, if required, may be obtained direct from the Venerable the Archdeacon.

(By Order.)

OOTACAMUND,
18th June 1883.

(Signed) E. S. LAFFAN,
Acting Under Secretary.

Letter from the Acting Archdeacon of Madras, dated 23rd June 1883, No. 769.

No. 1233 C.

Memorandum by the Chief Engineer, Public Works Department.

The foregoing papers will be forwarded to the Superintending Engineer, First Circle, in view to the estimate for the proposed new church at Cocanada being reduced to Rs. 15,000 in the manner suggested by the Acting Archdeacon in his letter, No. 763, dated 14th June 1883.

2. The attention of the Venerable the Archdeacon is invited to paragraph 1257 of the Public Works Code, under which the work cannot be commenced until the amount of the private contributions guaranteed, Rs. 9,000, is paid into the Government Treasury.

3. A grant of Rs. 6,000 from the Public Works Provincial Reserve will, if possible, be made before the end of the current financial year.

4. The Superintending Engineer is requested to return the correspondence now forwarded with the revised estimate with the least possible delay.

MADRAS,
29th June 1883.

(Signed) R. H. SANKEY, Colonel, R.E.,
Chief Engineer, P.W.D.

From the Rev. D. G. CLARKE, M.A., Acting Archdeacon of Madras, to the Chief Secretary to Government, dated Madras, 24th July 1883, No. 798.

I have the honor to submit, for the favorable consideration of Government, a letter from P. H. Brown, Esq., Acting Secretary of the Church Building Committee, Cocanada, requesting to be informed if paragraph 1250 of the Department of Public Works Code would not justify their commencing the erection of the church at once. Rs. 6,000 having been raised by them to meet a corresponding sum as a grant-in-aid from Government, I most sincerely trust that Government will permit the work to go on at once on the strength of the Rs. 6,000 already subscribed. The frequent delays that have taken place with regard to this scheme have disheartened many of the original subscribers, so much so, that one large contributor, despairing of success, has asked to have his subscription returned to him. Everything depends on the work being begun *without further delay*. The Church Building Committee guarantee the raising of whatever sum, beyond the Rs. 12,000, that may be required for internal fittings, &c.

If any further delay takes place, I fear the church will not be built at all.

ENCLOSURE.

From P. H. BROWN, Esq., Acting Secretary, Church Building Committee, Cocanada, to the Acting Archdeacon of Madras, dated Cocanada, — July 1883.

The Church Building Committee are in receipt of your letter of June 30th and post card of July 11th; the former promising a grant of Rs. 6,000, and pointing out to us Rule 1257 of the Public Works Department Code; the latter recommending us to ask Government to relax this rule. The Committee see no reason for this latter course, for on perusal of the rules in force, No. 1250 distinctly says: "No grant for churches in civil stations will be made until private subscriptions have been obtained, and then the Government grant will not exceed *double the amount thus realized*." We have Rs. 6,000, and are ready to place it in Government Treasury under Rule 1257. The Committee therefore submit that there is no necessity for any relaxation of rules, but that they are entitled to the Government grant of Rs. 6,000. Under these circumstances they trust that the sum will not be any longer withheld from them, or at least sanction to commence on their own Rs. 6,000 no longer delayed.

The telegram sent guaranteeing Rs. 9,000 was sent under a misconception, and it was not intended to convey that Rs. 9,000 could immediately be deposited, but that as work progressed it would be collected. The Committee regret not having a Code by them at the time has brought about a further delay.

In that telegram you will see a distinct request to return the church plans and estimate. They were inadvertently sent in original. You ask how much can be reduced? It is proposed (1) to abandon the tower to posterity; (2) to utilize the whole of the existing roof as far as material is good; (3) all ornamentation to be left, so that it is anticipated our immediate needs are Rs. 12,000. You will no doubt understand, however, that to give the information you require with accuracy it is necessary that the request for plans and estimate to be returned be complied with.

The Committee therefore earnestly beg that their plans be returned, and that sanction may be accorded to commence this important work. The Committee forward for your perusal a letter received from T. Kelsall, Esq., on the subject of returning him his subscription, and have to point out that the general feeling of subscribers is that, in consequence of the extreme

difficulty in coming to any understanding whatever, or of obtaining any definite orders from the Ecclesiastical Department, that the subscriptions should be returned. They are sure you will agree with them that such a course is much to be deplored, but after a small community like ours having got together such as to them large sum, the feeling can hardly wonder at.

No. 1440, Ecclesiastical.

Transferred to the Public Works Department for disposal.

OOTACAMUND,
1st August 1883.

(Signed) E. F. WEBSTER,
Acting Chief Secretary.

Telegram to Superintending Engineer, First Circle, dated 7th August 1883, No. 1476 C.

Telegram from the Superintending Engineer, First Circle, to the Secretary to Government, Public Works Department, dated Rajahmundry, 7th August 1883.

Cocanada church papers sent to Chaplain on 17th ultimo to state what the Building Committee wished omitted. Not yet received back.

Order—dated 13th August 1883, No. 2259 W., Public Works.

Ordered that the following telegram be despatched to the Superintending Engineer, First Circle:—

"Work on Cocanada Church may be commenced, in anticipation of sanction and allotment, immediately you are satisfied and also all interested parties, with design and estimate, provided codal conditions in other respects are not infringed."

(True Extract.)

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

To the Superintending Engineer, First Circle.
" Venerable the Archdeacon.
" Ecclesiastical Department.

From the Acting Archdeacon of Madras, dated 16th August 1883, No. 807.

Memorandum by the Chief Engineer, Public Works Department, dated, 17th August 1883, No. 1552 C.

From G. T. WALCH, Esq., Officiating Superintending Engineer, First Circle, to the Chief Engineer, Public Works Department, dated Dowlaishweram, 14th August 1883, No. 1431 G.D.

With reference to your memorandum, No. 1233, dated 29th June 1883, I have the honor to enclose copy of a letter (No. 1087, dated 15th July 1883) addressed thereon by me to the Chaplain of Cocanada, and of reply,* *received yesterday*, from the Acting Secretary, Church Building Committee, Cocanada.
* Dated 6th August 1883, Despatched 13th August 1883.

2. I also send the revised estimate (abstract) reducing the amount to Rs. 14,039 in the manner wished by the Building Committee, together with a comparative statement, on which are given explanations of the alterations.

3. The revised estimate has been prepared and discussed with me by Mr. Brown, the Secretary of the Building Committee, who is also the Local Fund Engineer, Cocanada Circle, and to whom the Committee wish to entrust the carrying out of the work, an arrangement* I strongly advocate; and it should be understood that the present estimate is founded on the supposition that the work will be carried out (as wished by the Chaplain and the Committee) by the Local Fund Engineer, whose headquarters are at Cocanada.

* See enclosed extract (para. 5) from my letter, No. 1 Cde, dated 27th December 1882, to the Chaplain, forwarding the original estimate and plans, and see letters of the Venerable the Archdeacon and of the Chaplain of Cocanada.

4. I would mention that when preparing the original estimate I was not aware that it was proposed to pull down the present structure before building the new one and utilizing a considerable portion of the old materials; I knew that it had been decided after consideration of other sites to build at the site of the present church, but this I supposed to mean in the present church grounds as opposed to other proposed sites.

5. Whilst writing this letter your telegram of 13th August 1883 has come, and I will communicate it to the Building Committee; but I do not know how further to act on it till I receive instructions as to the course to be followed if the recommendations made as to the agency by which the work is to be carried out be approved. Instructions also would be required as to proposed demolition of the existing church.

6. All the enclosures of your memorandum under reply (except the plans) are, as requested in your paragraph 4, herewith returned.

From the same Officer, dated Gokavaram, 20th August 1883, No. 1468 G.D.

With reference to paragraph 5 of my No. 1431, dated 14th August 1883, I have the honor to enclose copy of a letter of 17th instant from the Secretary, Building Committee, Cocanada Church, from which you will see that the amount of private subscriptions which that Committee actually has in hand is only Rs. 5,800 but Rs. 800 more are promised.

ENCLOSURE.

From P. H. BROWN, Esq., Acting Secretary, Building Committee, to the Superintending Engineer, First Circle, dated 17th August 1883.

In reply to your No. 1413 G.D. of August 15th, I have the honor to state that the actual amount of subscriptions in Bank on deposit receipt is Rs. 5,800, and subscriptions to the amount of Rs. 800 are promised, so that I think Rs. 6,000 can be said to be the amount we are immediately prepared to place on Government Treasury. At the same time the Committee do not wish to deposit the money in Government Treasury before it is certain that sanction to commence the work will be accorded, as such a procedure would result in a loss of the interest they are at present receiving.

ORDER—dated 7th September 1883, No. 2510 W., Public Works.

The estimate, amounting to Rs. 14,039, for constructing a new Protestant Church at Cocanada, is sanctioned for execution by the Local Fund Engineer, Cocanada Circle.

2. The Church Building Committee have raised Rs. 6,000, and the work may at once be commenced from this source. A Government grant-in-aid of Rs. 6,000 will be allotted at an early date, and the Committee guarantee the balance required, Rs. 2,039.

3. The demolition of the existing church, and the utilization of the materials on the new structure as proposed, are approved.

4. This sanction has been registered as Provincial No. 111 W. of 1883-84 and classified as Civil Buildings, Original Works.

(True Extract.)

(Signed) R. H. SANKEY, Major-General, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, First Circle, with Enclosures.

„ Examiner, Public Works Accounts
„ Venerable the Archdeacon of Madras.
„ Ecclesiastical Department.

Exd. E. Fernandez.
Spare Copies.

2314
5

11

BUILDINGS AND ROADS.
CIVIL WORKS.

Govt. of (1883) Madras.

PUBLIC WORKS.

Dated September, 7th.

Recd.

Encl.

G.O., 7th Sept. 1883, No. 2510 W.

SEPTEMBER.

Church at Cocanada

Estimate for a new Protestant — sanctioned with remarks.

2314
6
6TH MARCH 1884, No. 613 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, 1st March 1884, No. 188 W. :—

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

Paragraph 7.—This matter was the subject of a reference to this office, and was replied to in my office note, No. 638, dated 21st September 1883. Subsequent action was not communicated.

Paragraph 8.—The procedure in regard to the manufacture (quarrying operations) has been explained in paragraph 8 of the report printed with G.O., No. 2406 W., dated 16th September 1882, and the papers published with G.O., No. 683 L., dated 23rd August 1883, further explain what is being done. I think the stone might be issued from manufacture to "stock" at a rate which would at once equal that at which it would be eventually issued to works; but as the Superintending Engineer approves of the present arrangement, which, though in my opinion troublesome, is workable, it seems unnecessary to insist upon a different arrangement. Of course, it is very necessary that special attention should be given to the relief to the manufacture account by credit of fair and adequate sums for "land and kilns" and corresponding increase to the rates at which the stone is issued from "stock."

Paragraphs 11 and 13.—The question of the clearance from the miscellaneous advance account of the working charges for floating plant, more especially in respect of the expenses of the steamers, was referred to the Chief Engineer for Irrigation in my office note, No. 1022, dated 21st December 1883, and is still under consideration.

Paragraph 12.—If any difficulty is anticipated in the settlement of this account, the matter should be represented to the Superintending Engineer.

2. The accounts work in this division is very heavy and requires much from the accountant. The office is in very fair order.

ENCLOSURE.

Notes of inspection by H. RAINIER, Esq., Deputy Examiner of Public Works Accounts, of the office of the Executive Engineer, Godáviri Eastern Division, on the 18th February 1884.

Captain C. C. Rawson, R.E., the Executive Engineer, and A. Rungarow, the accountant, were present.

2. The last accounts inspection of this office was on the 16th March 1883, vide report printed with G.O., No. 1070 W., of 10th April 1883.

3. Mr. J. Somers-Eve, Assistant Engineer, is now in sub-divisional charge of the eastern delta; Mr. W. A. Mathews, Assistant Engineer, is in charge of the head works, and the Rajahmundry

and Dumagudem sub-divisions remain as at last inspection. The sub-divisional offices have all been inspected by the Executive Engineer within the last six months; their accounts come up with fair regularity and accuracy, nearly all the clerical staff having at one time or another undergone training in the divisional office. The balance of the Executive Engineer's drawing account was proved correct on the 31st January 1884. The cheque books were found in order.

4. There is one imprest of Rs. 1,000 with Mr. J. D. Legge, Sub-Engineer, one of Rs. 500 with a supervisor, and two, each of Rs. 400, with overseers. The accounts of these imprests are properly audited and disposed of.

5. The cash-book is well kept, so is the cash abstract, which is regularly posted.

6. Work abstracts are prepared as far as possible by sub-divisional people, and no difficulty is experienced. The register of works is up to date and complete. On the 31st December 1883 materials at site of works aggregated in value Rs. 25,930, and were distributed over 86 different works. It was understood that these materials are all well looked after, and of good value.

7. A church at Cocanada is being constructed by the Local Fund Engineer there, on behalf of this department. Under G.O., No. 2510 W., of 7th September 1883, there was to be a contribution from the church committee of Rs. 6,000 before commencement of work; but, although this contribution is believed to be ready at hand, it has not actually been received over from the committee, and work has been going on since November 1883. The Executive Engineer is about to call for the contribution to be paid into treasury.

8. The stock in this division sanctioned is Rs. 25,000, against which there existed on 31st January 1884 stuff valued at Rs. 28,324, by far the greater part of which (Rs. 24,709) was building materials, principally stone.

There was also, on the above date, at debit of *manufactures* Rs. 6,292, and of *land, kilns*, Rs. 11,130; but these figures are incorrect, for the rates at which the stone has been and is being debited to stock (*building materials*) have not been such as to cover all cost of manufacture including a fair credit to "land, kilns." There has been no systematic regular reduction of the *land, kilns* account, and the full credit to *manufactures* has not been given till the issue of the stuff to works, when, the latter being a great deal over-debited, the difference has been credited to *manufactures*. So long, therefore, as there were infrequent issues to works, of this stone, *manufactures* remained under-credited, and stock under-debited. But with frequent and heavy issues, such as have prevailed of late, *manufacture* has been unduly credited and indeed is in course of being reduced to a credit balance.

All this is unsatisfactory, and should be altered. *Stock*, instead of as at present being charged with sometimes only one-third the price at which the stone is to be issued to works, should bear the full price at which such issue is contemplated, which full price should be arranged at such a figure as to afford at once a proper credit to *manufactures*, and a ditto to *land, kilns*. Such credit to the above heads by debit to stock should be made month by month, after the output of the quarries has been duly computed. It is to the irregular mode of credit to *manufactures* here noticed, that we may ascribe the disorder which led to the special adjustments in G.O., No. 683 L., of 23rd August 1883, and unless a regular and proper method is applied, more disorder of the same sort will sooner or later occur.

9. Regarding the above-quoted Government order, the adjustments therein ordered are not exactly carried out, but this will be taken up and settled on return of the audit note for November to the Central Accounts office.

10. Stock was said to be in good order and under regular verification.

11. The balance at debit of *miscellaneous advances* at the end of January was Rs. 6,534, of which Rs. 4,863 represents the balance of the "boat office" account, which is debited with all maintenance and working expenses of moveable plant, and credited with income derived therefrom. If, however, the latter included the service rendered by the boats to officers travelling on duty, estimated at Rs. 3,586, there would be a balance of only Rs. 1,277.

12. There is an item outstanding since March 1883, as due from the Private Secretary to His Excellency the Governor, for a boat which conveyed some luggage for His Excellency to Ellore, during his tour in this district. The amount, Rs. 70, has been duly billed for, and will no doubt be shortly settled. Meanwhile, this item has to go on re-appearing monthly in the accounts.

13. It was pointed out that the balance of the boat office account, as also that of the Superintending Engineer's printing press account, instead of being carried on from year to year, should be closed at the end of each year. In the case of "boat office" any debit balance would be charged to *tools and plant*, and any credit balance would be credited as revenue. In the case of the printing office account, the balance would be debited or credited to revenue; as a rule there should not be a debit balance under printing, however.

14. The necessary tools and plant accounts are properly kept and the articles regularly counted and overhauled.

15. The Executive Engineer expressed satisfaction with the accountant, who is evidently making satisfactory progress towards getting the office free from arrears, and the accounts may now be expected to reach the head office of account complete and with fair punctuality. The accountant is aptly and adequately assisted.

ORDER—dated 6th March 1884, No. 613 W., Public Works.

Communicated to the Superintending Engineer, I Circle, who will direct the attention of the Executive Engineer, Godavari Eastern division, to the remarks and suggestions of the inspecting officer and of the Examiner, Public Works Accounts.

2. Adverting to paragraph 7 of the inspection notes, it is observed that, on the 22nd September 1883, the Superintending Engineer was instructed by telegraph that the amount of private contributions raised for the new church at Cocanada should be paid into the treasury, in accordance with paragraph 1257 of the Public Works Code. Explanation should be afforded as to why the order was not attended to.

3. The matters referred to in paragraphs 8 and 12 should receive the Superintending Engineer's consideration.

(True Extract.)

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

To the Superintending Engineer, I Circle.
" Examiner, Public Works Accounts.
" Chief Engineer for Irrigation.

Exd. E. Fernandez.
Spare Copies

GENERAL.
ACCOUNT.

Gobt. of 1884 Madras.

PUBLIC WORKS.

Dated March, 6th.

Recd.

Encl.

G.O., 6th March 1884, No. 613 W.

MARCH.

23/4 W

Inspection

Passing orders on the notes of — of the office of the Godavari Eastern division, by the Deputy Examiner of Public Works Accounts.

No. 14799 A.

FROM,

THE SUPERINTENDING ENGINEER

FIRST CIRCLE.

TO,

THE CHIEF ENGINEER

Q. W. Department
FOR IRRIGATION

DOWLAISHWERAM, 5th September 1884.
Supd 6th

SIR,

With reference to para 2 of G.O No 613 W. dated 6th March 1884, I have the honor to inform you that the amount of private contributions raised for the ^{new} Church at Cocanada was paid into the Treasury by the Secretary to Building Committee only on the 1st March 1884.

I have the honor to be,

Sir,

Your most obedient S^t

W. M. A. S. Asst. Engr

For Sup^t Engineer 1st Circle.

2314
9

9

G.O. No 2570 W. 27-9-83
" " 613 W. " 6-3-84

gent
seal

Trow

(4)
The Supg Engineer
1st Circle

To

The Chief Engineer
S.P.W.
Madras

Dated 5th
Despd 6th } September 1884
Recd 12

No. 1479 G.O.
Encls -

ed.

15.9.84

16.9.84

New Church at Cocanada

25/9.
Informs that the amount
of private contributions
raised for the same was paid
into the Treasury on the
1st March 1884.

Withthorpe

S.D. I Circle

S.D. P.W. Circle

Q. 15.9.84

Chs 69/9

2314.
10

10

7626

Govt. of (1884) Madras.

PUBLIC WORKS.

(10)

Dated

22/9/14

Recd.

Encl.

G.O., 75 Sep. 1884, No. 2316

Remittance as
"Cocanada"

Respectfully informs that
the private contribution
raised for the - was
paid into the Treasury
on the 1st inst.

40
/ 3