30TH JUNE 1882, No. 1649 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

No. 24.

Read the following papers :—

Letter from the Superintending Engineer, First Circle, dated 17th April 1882, No. 33 G.L.
Do. do. Second Circle, „ 23rd May „ „ 345 K.S.
Do. do. Third Circle, „ 10th „ „ „ 227.
Do. do. Fourth Circle, „ 16th June „ „ 226.
Do. do. Fifth Circle, „ 20th April „ „ 231.
Do. do. Sixth Circle „ 9th June „ „ 419 T.J.
Do. Consulting Architect to Government, „ 3rd „ „ „ 179.

No. 25.

ORDER—dated 30th June 1882, No. 1648 W., Public Works.

In their letter No. 72 A.G., dated 27th January 1882, the Government of India pointed out that the value of materials at site of works in this Presidency on the 31st March 1881 was Rs. 76,207, and requested to be furnished with a report on the following points:—

(*a*) Whether the materials were verified during the year by actual count or weightment.
(*b*) Whether the sum of Rs. 76,207 represents their fair market value.
(*c*) Whether the materials are likely to be utilized on works at an early date, and if not, whether it might not be desirable to transfer them from the accounts of works to stock.

2. The following table shows the works on which there were materials at site on the date named, and the replies of Superintending Engineers concerned to the above questions :—

Names of Divisions.	Names of Works.	Value of Materials on 31st March 1881.			Replies from Superintending Engineers to questions (*a*), (*b*) and (*c*).
		RS.	A.	P.	
Vizagapatam ...	Potinghy Ghât	2,960	7	9	(*a*) Yes. (*b*) Yes. (*c*) Yes.
	Value of materials at site of other works, costing at each Rs. 2,500 and under.	4,004	8	3	
West Coast ...	Government House, Ooty ...	1,611	0	0	(*a*) Yes. (*b*) Yes, with the exception of Rs. 112-2, the value of four old pattern cast-iron saddles. (*c*) Yes, with the exception of materials to the value of Rs. 247, comprising the above-mentioned cast-iron saddles and 7 brass door locks which are not required and will be sent to the Public Works Stores.
	Combined Post and Telegraph Office at Ooty ...	3,044	0	0	

Names of Divisions.	Names of Works.	Value of Materials on 31st March 1881. RS.	A.	P.	Replies from Superintending Engineers to questions (*a*), (*b*) and (*c*).
Salem	Marandahally Project ...	792	0	0	(*a*) Yes. (*b*) Yes. (*c*) The materials are not likely to be used on the work at an early date, and as they consist of bricks, broken stone, cut stone, &c., they cannot be used on other works with any advantage owing to the great distance at which works in progress are situated.
Salem	Sick Line Stables at the Remount Depôt at Hosúr.	1,347	0	0	The whole of these materials have since been used on the work.
Salem ...	Chinnappamputty Tank ...	220	0	0	This is an erroneous entry as the materials had been fully used on the work before 31st March 1881, but not properly adjusted at the time. Since adjusted and completion report submitted.
Presidency ...	Improvements to Gun Powder Factory.	10,657	0	0	(*a*) Yes. (*b*) Yes, with the exception of Rs. 1,530-7-6 which represents more than the market value of certain articles. (*c*) All the materials have been, or will be, utilized on works with the exception of the articles valued at Rs. 1,530-7-6 which are not likely to be used.
Trichinopoly ...	Constructing six Police huts at Rajingoody.	470	0	0	(*a*) Yes. (*b*) Yes. (*c*) Most of the materials have already been utilized on works. The stock in the Trichy Division was cleared off the returns before the end of March 1882.
	Other Minor Works ...	3,071	0	0	
Tanjore ...	Regulating works for the Codamurty and Tirumalrajen river.	6,567	0	0	(*a*) Yes. (*b*) Yes. (*c*) Yes.
	Tanjore Palace	4,502	0	0	
Architect ...	Telegraph Office	34,205	0	0	(*a*) Yes. (*b*) Yes. (*c*) Yes.
	Lying-in-Hospital	2,715	0	0	
	Medical School at the Monegar Choultry.	41	0	0	
	Total ...	76,207	0	0	

3. The materials at site of the Marandahally Project in the Salem Division and those valued at Rs. 1,530-7-6 at the Gunpowder Factory, Madras, should be sold as soon as possible in the usual manner.

4. Ordered that a copy of these Proceedings with copy of G.O., No. 447 W., dated 18th February 1882, be forwarded for the information of the Government of India.

(Here enter No. 1649 W., dated 30th June 1882.)

(True Extract.)

(Signed) R. H. SANKEY, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, First Circle.
" " Fourth do.
" " Fifth do.
" " Sixth do.
" Consulting Architect to Government.
" Examiner of Public Works Accounts.

No. 26.

ENDORSEMENT—dated 30th June 1882, No. 1649 W., Public Works.

Forwarded.

(Signed) R. H. SANKEY, Colonel, R.E.,
Secretary to Govt., P.W.D.

Exd. W. H. French.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of (1882) Madras.

PUBLIC WORKS.

Dated June, 30th.

Recd. *Encl.*

G.O., 30th June 1882, No. 1649 W.

JUNE.
Nos. 24—26.

Materials at site of works.

On the subject of —.

P.W. DEPARTMENT.

No.1484 C dated 4th. September 1884.

CIRCULAR.

Office Note from the Chief Engineer P.W.D. to the Examiner P.W. Accounts No.1306D dated 9th. August 1884.

Your letter No. 41 w dated 5th. August 1884.

With reference to para 6 of the Dy. Examiners report on Kistna Western Division, in which it is stated that "in the ten-day reports, materials received as well as materials put into the works have far too frequently to be altered at Head Quarters," would it not tend to simplify matters if in these ten-day reports (Form No.M5 Part II) the " date of supply" were omitted? Clerical labour would be saved. A man carting bricks to a work may supply 1000 bricks each day for the 10 days and one entry of 10000 bricks supplied during the period would be far better than ten entries of 1000 each. All materials entered in Part II should mean that they were received during the ten days for which the form is prepared. It cannot matter if the materials were received on the 1st. or the 9th. day and practically no responsible Subordinate can measure up every day so the record is really made out by guess though the totals may be correct, I shall feel obliged by your considering the practicability of this slight reform to which I myself see no valid objection.

Office Note

Office Note from the Examiner P.W.Accounts to the Chief Engineer P.W.D.No. 340 dated 11th.August.1884.

Your Office Note No.1396 D.dated 9th.August 1884.

The remark in the Report means, that in the Ten-day Reports issues are at times shewn in excess of receipts, and that either the surplus over receipts has to be struck out, or that after correspondence the figures for receipts have to be altered so as to provide for issues. This therefore has no connection with the proposals you put forward.

2. As to these latter, if it be a fact that materials brought to a work cannot be measured, and that the quantities recorded as received are made out by guess, it is of course utterly useless to have even the semblance of Materials Accounts. It would not however, be necessary in practice to measure up daily even if supplies were brought to site daily. The measurement would need to be only for such portion as would necessarily be measured up when payment was demanded, and payment would no doubt be demanded only when a specified weight or number was delivered, and not on delivery of driblets.

3. Whenever a measurement is made, it must be recorded somewhere say in the measurement book of the individual responsible on the spot. You would have him every ten days, (or for such longer period, possibly 15 days or more, as the Daily Reports might embrace) abstract somewhere or other, the supplies received on the work during such period, classifying them for each description of materials, and picking out such classification from sundry bills from Petty Contractors, Contractors, Stock supplies etc. The totals so arrived at you would have entered in single entries in Part II of the Daily Report. Now it seems to me that all this is much more readily and correctly, because more systematically, done in the arrangement provided for in the form.

4. To go beyond this, if the entries were lumped as you propose, the office where the Work Abstract is prepared, would have to repeat the process of abstracting above described, in order to check the charges against the work for materials, and to see that the materials had been shewn in the Work Accounts.

5. It therefore seems to me that the saving in clerical labor you anticipate will be quite a mistake, and that on the contrary extra trouble must result.

Office Note from the Chief Engineer P.W.D. to the Examiner P.W.Accounts No.1431 D dated 14th.August 1884.

Your Note No.340 of 11th.August 1884

I quite understood the remark in the report, and it seems to me the attempted correct entry of receipts and issues every day may have a good deal to say to it.

2. I have nowhere said that materials brought to a work cannot be measured and that the quantities recorded as received are made out by guess. What I said was that no responsible subordinate can measure up every day, so the record (daily) is really made out by guess though the totals may be correct. This is, in my reading, quite a different thing and one very easily grasped. But as you state that it is not necessary in practice

to measure up daily even if supplies are brought to site daily the point I was aiming at is conceded apparently, and it but remains to make those concerned aware that this procedure can be followed instead of an impossible daily record- that is, impossible in the majority of cases. In some cases I allow it is possible and very necessary.

3. As regards your para 3, what I would have the overseer do is- when he measures the work at the end of 10 days or a fortnight for his report, to ascertain correctly the materials supplied and used up for that period, and then enter them in one line instead of attempting uselessly to distribute them over each day. This is an arrangement just as really correct and systematic as any other. It is moreover practical and easier inasmuch as dividing up the totals received and those issued need not be done.

4. The work abstract appears to me to offer no difficulty whatever, and that extra trouble must result from the very simple and practical process I cannot conceive.

Office Note from the Examiner P.W.Accounts to the Chief Engineer P.W.D.No.357 dated 16th. August 1884.

Your Office Note No.1431 D dated 14th.August 1884.

It may be necessary to measure daily, though I am still of opinion that it would not be so ordinarily

2. It does not matter in the least, so far as the Daily Report is concerned, what the Supplier brings to site daily, as the report records only the supplies measured and taken over. As I said before, this measuring and taking over would occur only when the Supplier wanted his Account made out and certified to, so as to obtain payment. He might have brought to site supplies over and above what has been certified to on this Account or Bill, but in quantities insufficient to be worth claiming for, and these of course are not measured and are not therefore entered in the Daily Report.

3. It may nevertheless happen that on an extensive work supplied by many suppliers, the quantities delivered in driblets reach sufficient measure, some one or more claiming daily to be paid. Measurements must in such cases be taken daily before their Accounts can be certified as to quantity received, without which certificate payment would not be made.

4. I cannot imagine it possible that any one can understand the requirements of the Daily Report to be, that stuff brought to site must, ipso facto, be entered in it; nor that any Executive Officer would take over by driblets instead of arranging to take over in bulk; nor that stuff not taken over was supposed to find place in the document.

5. My remarks regarding the checking of the initial returns for the purpose of the work Abstract applied to materials received. Your previous remarks did not touch on materials used up. On these latter, there can be no check whatevr elsewhere than on the spot; whether the issues be recorded in small daily quantities or in one or two entries for the month, is the same for Accounts, for the work has been charged with the value. It therefore concerns the Executive Officers to assure themselves that materials received have been properly used and

that

that those remaining at site are really worth what they are represented to be in the suspense sub head. If it be impossible or impracticable to know what of the materials at site are issued daily for use, the attempt to keep the record daily is ridiculous ; the only course would be to measure work put up, estimate the materials that should have been used, and enter these estimated totals in part III of the Daily Report, leaving it to some future checking of the materials at site to show the upshot, which may result either in increasing the cost of various sub heads, or of reducing their cost, to square up the suspense sub head.

6. I do not think there is need of any alteration in Forms or rules in this matter. It ought surely to be evident to Executive Officers, from Overseers and Supervisors upwards, that just as quantities of work done in Brickwork Masonry, Earthwork, etc. find a place in work Accounts, and Bills only after measurements have been made, so work done in the delivery of supplies should find place in those Accounts only after measurements have been made. The frequency of such measurement in either case depends primarily on the Executive Officers pleasure and after that on the position and means or want of means of the Contractor or Supplier.

Office Note from the Chief Engineer P.W.D. to the Examiner
P.W.Accounts No.1490 D dated 21st. August 1884.

Your Office Note No.357 of 16th. August 1884.

It is clear from what has passed that officers and

subordinates

subordinates do *not* all understand the matter, and attempt to distribute the receipts and issues over the several days of the ten-day or fortnightly report, whatever the period covered

2. To meet the case I propose the following addendum to the notes on back of Form No.M 5. :—

Whenever the work is not in immediate charge of a responsible subordinate, as when an Overseer has several scattered works to look after, or when the Executive Engineer may so decide, the entries of receipts and issues in parts II & III need not be distributed against the particular days on which they are supposed to have been received and issued, as shown in the specimen form for the Corteliar Bridge. It is sufficient that the totals for the period covered by the report be entered in the line for "Total No. or quantity," should their arrangement be found more convenient, or words to similar effect.

Do you see any objection to this

Office Note from the Examiner P.W.Accounts to the Chief Engineer P.W.D.No.371 dated 22nd. August 1884.

Your Office Note No.1490 D dated 21st.August 1884.

I cannot agree to your proposed addition to the notes on the Form No.M.5. The remarks in paras 3,4 and 5 of my office note No.340 of 11th.August 1884 explain why receipts must be entered separately on dates on which the supplies are measured

and

and therfore apply in my objection to your proposal now made that the total of several such measurements should alone be entered.

2. I would again beg that there be no alteration in the Code or Forms. If however you insist upon its being done I would propose the following addition to the Notes on the Form, although I cannot help considering it unnecessary.

" The date and weight or quantity, in Part II, will refer only to articles from Suppliers, actually received over after measurement and not to articles which, although brought to site daily, have not been measured and taken over. Articles received from "Stock" must be entered on the date they are acknowledged to the Storekeeper (or Officer sending them to the work) as received.

For Part III it will not usually be necessary to make issues every day, materials sufficient for adequate progress being issued periodically from site to sub heads, and recorded on dates of issue. The measurement of work done should test the correctness of materials shewn as received and issued, and those retained as at site."

Copy of the foregoing Notes forwarded to Superintending Engineers with request that, after consultation with Executive Engineers most interested in the matter, they will be good enough to report their opinion as to the feasibility of the alteration proposed by the Chief Engineer, and as to the extent of relief to sub divisional offices that will be afforded thereby.

(By Order)

Major R.E.

Dy. Chief Engineer P.W.D.

To

Suptg. Engineers.

Cong. Archt. to Govt.

Chief Engineer for Irrgn. for
favor of opinion.

4. The Examiner P. W. Accounts, while admitting that daily entries were generally unnecessary, stated his opinion that no alteration of the form or any additional note was needed. He considered that the Chief Engineer's proposal went too far, inasmuch as, when supplies & issues were measured up & taken over, or made in bulk, the quantities so received or issued, and the dates of the transactions, should be given in the report. He considered also that the matter was sufficiently understood by Executive officers.

5. The replies now received show that most officers of the department do not in practice consider it necessary to measure up daily; but that some officers allow attempts to be made to write up daily entries, and that confusion in the accounts is the result

6 On a review of the correspondence, the Chief Engineer will not recommend any alteration in the form; but he desires to draw the attention of officers of the department to the fact that to measure up daily, even when supplies are brought to site daily, is not compulsory, and that a daily record (which must in most cases be fictitious) is not called for.

(By Order)

C. Bowen. Major R.E.

Dy. Chief Engineer P.W.D.

To
The Chief Engineer for Irrign.
Suptg Engineers.
Consg. A cht. to Govt.
Examiner P W. Accounts.
Supt. of Works T.M. Scheme.

Public Works Department .

No. 751 C dated 10th. April 1885.

M E M O R A N D U M .

From the Suptg. Engr. 1 Circle No. 434 G.L.dated 12th.March 1885.
Do..............Do...11Circle No. 250 G.L.dated 31st.October 1884.
Do..............Do...111 Circle No.1705 dated 22nd.November 1884.
Do..............Do...1V Circle No.495 E.W.dated 10th.Novr.1884.
Do..............Do... V Circle No. 3710 dated 6th.January 1885.
Do..............Do V1 Circle No.1202 T.J. dated 7th.Novr.1884.
Do. Consg.Archt.to Govt. No.1216 dated 6th. Novr.1884.
Do. Chief Engr.for Irrign. No. 86 dated 26th.March 1885.

With his endorsement No. 1484 C dated 4th. September 1884, the Chief Engineer circulated for the opinion of Superintending Engineers & Executive officers, copy of a correspondence which had taken place between this office & the Examiner P. W. Accounts, relative to the method of entering in ten-day reports (Form No. M 5) the receipts & issues of materials at site of works.

2. This office was of opinion that it would be sufficient to enter, in lump sums, the total receipts & issues of the various materials for the ten days; & that daily entries, or the attempt to distribute over each day of the period embraced by the report, the receipts & issues of that period was, as a rule, both unnecessary and undesirable

3. The Chief Engineer therefore proposed that "date of supply" should be omitted in the form, and that a note should be added thereto explaining that totals only need be given in the report.

No 1111 D of 18th June/84

To C.

In his letter of the subject of possible simplification of the system of accounts, Mr Walch, then Supt. Engineer I Circle, writes as follows:— "To commence with the initial accounts. (a) The Nominal Muster Roll, form M. No 4 – This is now so printed and arranged that if payment be not made in the ten days for which printed all the names have to be brought forward into part 2, and again into part 2 of the next roll, so that they are absolutely written 3 times over. I would strongly recommend that the forms ~~are~~ should be so printed× and arranged that they may be closed only when payments are made, the Executive Engineer being left to enforce payments frequently enough to the coolies. In this way it would be only those coolies who did not happen to be present at the general payment whose names would have to be written all over again a second or third time instead of as now frequently the case, especially in the Godavari District where the works done by Departmental Agency are so numerous, every coolies name having to be written three times over."

× No columns printed or headed except those of
(1) description
(2) No
(3) names

To this proposal there can apparently be no objection, and I shall feel obliged by your stating how effect can best be given to it & what circular orders on the subject will be necessary.—

C.J.
17.6.84

1112 D d/18th June/84

To C. —

In continuation of my office note of this date on the subject of the Nominal Muster Rolls I have to communicate the following remarks of Mr. Walch regarding the Ten daily reports. He writes as follows:— "Similarly what is now called the "Daily report for 10 days," Form M. 5, should be a "Daily report" for just as many days — (sometimes less & sometimes more) as the "Nominal Muster Roll" to which it refers may happen to be; because it is clearly only at such times as the disbursing officer visits the work and makes payments that he can measure up the "Work done" for entry in the last column of the form." —

"These two changes which would not affect the general system of accounting would, it appears to me and to every officer & subordinate to whom I have spoken on this subject, afford very considerable relief where it is most needed — at the works".

The original idea of the daily report was, I think, that it might be kept for any period found convenient, and there can be no objection to the modification proposed above, which will of course be optional for all E. Es. concerned. Will you please draft the needful circular order, or suggest what had best be done in view to giving effect to this change, regarding which W's orders will then be taken.

C.J.

17.6.84

1. ME.

No. 1111 D d/18-6-84

No. 1184 Dated 1st July /84

C Nos 5285 & 5286x

To C.

Please have the necessary orders passed on this subject, in the light of the remarks that have passed & W's concurrence.

CW.
30. 6. 84

x(Reg: submission of Nominal Muster Rolls & Daily or 10 day reports.)

Letter from Captain A. R. F. Dward. R.E. Executive Engineer Rushikulya Division to the Suptg: Engr: I. Circle No. 907 d/ 18th February 1885.

× × ×

Para— 3. An Engineer's Examination of primary accounts can never be satisfactory till the number of them is very considerably reduced. The result of the 10 day system is that in each month three enormous bundles of vouchers, daily reports &c are received by him from each of his Subordinates, and a careful personal examination of all these bundles is an absolute impossibility unless other still more important work be neglected. A Committee of selected Executive Engineers would have no difficulty whatever in simplifying and reducing the number of these initial accounts and in introducing a system which would furnish the Examiner and Divisional officers with all the information they require and at the same time allow of Sub Divisional officers and subordinates giving much more of their time to actual inspection of work than they are able to do at present.

Letter from Captain C. B. Henderson, R.E., Executive Engineer of Nellore to the Suptg: Engr. II. Circle No. 45. A d/25th Jany/78

× × ×

Para - 9. In each month I am supposed to carefully scrutinize, and after satisfying myself that they are bonâ fide initial, from four to five hundred vouchers. I have to treat about a hundred Ten Day Reports in the same way. My examination of these accounts has necessarily to be done in as short a time as possible.

× × ×

C

P. W. D.

No. 819 C d/ 21st April 188

Memo

In his letter No. 314 G.L. of 12th November 1883 on the subject of simplification of the accounts system, Mr. Walch, then officiating Supg: Engr. I Circle, made the following recommendations:-

"To commence with the initial accounts,

(a) The nominal muster Roll, Form M. No. 4. This is now so printed and arranged that if payment be not made in the ten days for which printed all the names have to be brought forward into part 2 and again into part 2 of the next roll, so that they are absolutely written three times over. I would strongly recommend that the

the forms be so printed and arranged that they may be closed only when payments are made, the Executive Engineer being left to enforce payments frequently enough to the Coolies...."

"(b) Similarly what is now called the "Daily report for ten days," Form M. 5, should be a "Daily report" for — just as many days (sometimes less and sometimes more) as the "Nominal Muster Roll" to which it refers may happen to be, &c ....."

"These two changes which would not affect the general system of accounting would, it appears to me and to every officer and subordinate to whom I have spoken on the subject afford very considerable relief where it is most wanted — at the works"

To

To give effect to these suggestions, which had the approval of the Chief Engineer, Standing Order No. 203 of 1884 was issued. The Chief Engineer now wishes to know to what extent the modified system has been carried out in the Godavary district; what relief, if any, has been afforded thereby; and whether the change has in any way impaired the efficient check of Executive Engineer over the expenditure on, rates, and progress of works. Accurate information is required on this subject in view to an amplification of the system if possible.

(B.O.) —

(Sd) C.B

D.W

Dc
11/4/85

To
The S.E. I Circle

No 1184 Dd 1-7-84.
" 1112 Dd 18-6-84
" 1111 Dd do

No 819 C dd 21-4-85

23/4

No. 833 G. D.

FROM,

THE SUPERINTENDING ENGINEER
FIRST CIRCLE.

TO,

THE CHIEF ENGINEER P. W. Department
FOR IRRIGATION

DOWLAISHWARAM, 18th July 1885.

Despd 18th July/85

SIR,

With reference to your Memo No. 819 C dated 21st April 1885, I have the honor to inform you that the Divisional Officers in the Godavari District, to whom the above memo has been Communicated for report, state that the modified system therein referred to has not yet been Carried out in their Divisions and that it will be tried and reported upon at once.

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

W. A. Mathews Asstt Engr.
for Superintending Engineer
First Circle

From,
The Supdt. Engineer
1st Circle

To,
The Chief Engineer
P.W. Department

Dated 18th }
Despd. 18th } July 1885.
Received 23 }

No. 833 G.D.
No. 1584 C.df. 3rd October 1885
Enclos: nil

Simplification of Accounts System.— Reports regarding the —

P. W. Dept.

No. 1584 C.df. 3rd October 1885

Memorandum

With reference to his letter No. 833 G.D. of 18th July 1885, the Supdg. Engr. I Circle is requested to sub- ~~furn-~~ -mit ~~ish this office~~ the promised report on the modified system of accounts introduced in the Godavari Dist., at an early date.

A.E.W.

S.E. I Circle Despd 3/10/85

30/9

No. 819C dy. 21.4.85
1184D " 1-7.84
1112D 18.6.84
411D 18.6.84

188*6*

P. W. DEPARTMENT.

Current No. *1184*

From *S.E. I Circle*

Enclos. —

No. *2286 G.D.*
Dated *9-2-86*
Received *15-2-86*

Subject.

Reporting on the subject of modified System of Accounts (Godavari Eastern & Western Divns)

Disposal.

No. *645C* Dated *17th Feby/86*

LoC/ With copy of Memo No. 819 C dy 21st April 1885 for favor of remark whether any further action is necessary

17-2-86.

No. *22869*

FROM,
THE SUPERINTENDING ENGINEER
FIRST CIRCLE.

TO,
THE CHIEF ENGINEER
PUBLIC WORKS DEPARTMENT.

DOWLAISHWARAM, *9th February* 188*6*.

SIR,

With reference to your Memo No. 1584 C. 3rd October 1885, I have the honor to inform you that such of the Executive Officers (Eastern & Western Divisions) as have tested the working of the modified system as suggested in the memo, have now reported that it has worked satisfactorily & has diminished the clerical labor — both Officers are of opinion that the system might with great advantage be introduced into this Department generally.

I have the honor to be,
Sir,
your most obedient Servt

Major R.E.
Ag. Supdt. Engr. 1st Circle.

18.2.86
Encl
Chepauk
17th Feby/86

No. 645 C 17/86

To C/ With copy of Memo No. 819 C of 21st April 1885, for favor of remark whether any further action is necessary

16/2/86
DW

1111} D 18.6.84
1112}
1184 D 1.7.84
819 C 21.4.85
1584 C 3.10.85

THE SUPERINTENDING ENGINEER
FIRST CIRCLE.

EXAMINER
No.
18 FEB 1886
ENCLOSURES
P. W. ACCOUNTS

TO,
THE CHIEF ENGINEER
PUBLIC WORKS DEPARTMENT.

DATED 9th
DESPATCHED 9th } February 1886
RECEIVED

No. 22869a

ENCLOSURES. nil

Modified System of accounts.
Reports on the subject of —

To

KEEP-WITH Genl. No.

dated 188 .

[C. No. 8.]

GOVT. OF MADRAS. } 1886. { P. W. DEPT.
EXAMINER, P. W. ACCOUNTS.

Madras 24 February 1886.

OFFICE NOTE No. 871

To
W.

25 FEB 86
DEPARTMENT

Encl 1

Your O. N. No. 645 C. dated 17th. February 1886.

No further action is necessary- see your O. N. No. 1184 D. dated 1st. July 1884, and Standing Order No. 203 of 1884.

C.

24/2
24/2

EER

CLE.

Ent 25/2/86

No. 519 Wd Feby: 26. 1886

Recorded.

Recorded

25/2/86

25·2·86

Ed 13/3 Exd 16/3