1792 15-5-88.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads.
Civil Works.

READ—the following letter from J. W. MARTIN, Esq., Officiating Superintending Engineer, IV Circle, to the Chief Engineer, Public Works Department, dated Coimbatore, 10th January 1888, No. 13 E.W. :—

Adverting to G.O., No. 152 W., of 18th January 1886, sanctioning the commencement of work for constructing the Sholadi bridge on the Vayitri-Gúdalúr road, I have the honor to inform you that the provision made for this bridge and its approaches in the general estimate of that road will be greatly exceeded, and that consequently a revised estimate has become necessary.

2. The general estimate of the Vayitri-Gúdalúr road was sanctioned in G.O., No. 2412 W., of 15th October 1885, and it provided Rs. 15,551 for the Sholadi bridge and Rs. 4,449 for the approaches.

3. Work was started in 1886, but stopped by the monsoons of that year. Early in the present year the iron-work arrived from England, and the work was again started. It was, however, soon found that the rate for masonry—roughly hammer dressed coursed rubble—was much too low; the reason being that the site is in the centre of the Wynaad, in an exceedingly feverish tract of country where no labor or carriage is available except what is imported from Mysore or the coast, and lime has to be carted up from Calicut. An increased rate had therefore to be given for the masonry which will cause an excess of Rs. 1,715.

4. Another cause of excess was the iron-work. This, as sent out from England, was totally different from, and about 50 per cent. heavier than, what was provided in the original estimate. This alone causes an excess of Rs. 2,456.

5. Again, the whole of the site and its approaches were so covered with dense jungle when the original estimate was framed that the sections of the ground taken appear to have been insufficient for the preparation of an exact estimate, and when the jungle was cleared it was found that the steepness of the hill sides necessitated the substitution of splayed for straight wings.

The splayed wings were necessary to reduce the heavy cutting for the approaches immediately adjoining the bridge, and in this way it was possible to found nearly the whole of the wings on rock. But the splayed wings contain a greater quantity of masonry, and this adds to the excess on the masonry which comes to Rs. 2,143.

6. Also, owing to the insufficiency of the sections originally taken in the thick jungle on the approaches, the quantities of earthwork for the approaches were greatly under-estimated. On this item there is an excess of Rs. 1,552.

7. No provision was made in the estimate, by oversight, for revetments (which will be indispensable in the neighbourhood of the bridge), nor for blasting rock, painting the iron-work, and hutting. These omissions have been rectified in the revised estimate.

8. Owing to the excesses and omissions above mentioned, together with a corresponding increase in contingencies and superintendence, the total of the revised estimate comes to Rs. 32,751 as explained in the comparative statement.

9. The different items of excess will be briefly as follows :—

	Rs.
Excess on masonry partly due to extra quantity and partly to extra rate	3,858
Excess on iron-work owing to the design having been altered by the Consulting Engineer to the Secretary of State	2,456
Excess on earthwork in the approaches insufficiently estimated for.	1,552
Extra works of revetments, blasting rock, painting the iron-work, and hutting	2,636
Contingencies	954
Superintendence	1,295
Total Excess ...	12,751

10. The progress made up to date is as follows :—

I. The iron-work has been received and carted to site.
II. The left abutment and the centre pier have been completed.
III. The foundations of the right abutment have been commenced.
IV. And the approaches on both sides of the river are nearly completed.

The work has been stopped pending sanction to the revised estimate.

11. I should mention that the bridge has been built in the precise site selected for it by the Special Engineer who prepared the road estimate, and that the site was no doubt chosen because there only solid rock is met with in the bed ; at other places lower down the river and nearer the old bridge there is rock, but in the form of large boulders which have been carried down by this mountain torrent in great floods. The site and the position of the approaches were indicated by the trace cut through the jungle by the Special Executive Engineer.

12. As regards quantities those for the earthwork are the actual measurements of work done, as checked by the present Executive Engineer, and the solid rock at the site of the bridge having been laid bare, there can now be no error in regard to the quantities of the masonry work.

13. In reference to the description of work, it was necessary to adopt the most substantial kind readily obtainable, as the stream in flood often brings down large trees, which, as the Local Fund Engineer informed the Superintending Engineer, had more than once severely damaged the present wooden bridge.

14. The insufficiency of the rates provided in the original estimate is also partly accounted for by the fact that this one isolated work out of the whole line from Vayitri to Gúdalúr (about 45 miles) has been taken up, and that it is about equidistant from both ends ; it is also about 57 miles from Ooty and 62 from Calicut, the nearest large centres of population. If the whole line of road from Vayitri to Gúdalúr had been taken up instead of only this one work, some experienced contractor from a distance might have come forward, and, being able to give continuous work for a year or two, could have imported his own labor, both skilled and unskilled.

15. That the rates provided for masonry are not unreasonable for such an exceptional case as that of Sholadi bridge has been proved by the experience lately gained on the Barliyár bridge of the Coonoor ghât. There very similar work in an equally unhealthy locality but more favorably situated in being within 9 miles of a railway station is estimated to have cost Rs. 53 per 100 cubic feet.

Order—dated 26th January 1888, No. 311 W., Public Works.

The estimate, amounting to Rs. 32,751, for constructing the Sholadi bridge and its approaches on the Vayitri-Gúdalúr road, as revised by the Superintending Engineer, is sanctioned ; and, as the general estimate for the road sanctioned in

G.O., No. 2412 W., dated 15th October 1885, is said to include a provision of Rs. 20,000 only for this bridge, the excess Rs. 12,751 will be added to the general estimate, which will now amount to Rs. 4,22,751.

2. This sanction has been registered as Provincial, No. 155 W. of 1887-88, and classified as Communications, Original Works.

(True Extract.)

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

To the Superintending Engineer, IV Circle, with six enclosures.
" Examiner, Public Works Accounts, with the general abstract estimate.
" Local and Municipal Department.

Exd. J. Moses.
Spare Copies

BUILDINGS AND ROADS.
CIVIL WORKS.

Govt. of {1888} Madras.

PUBLIC WORKS.

Dated January, 26th.

Recd. *Encl.*

G.O., 26th Jan. 1888, No. 311 W.

JANUARY.

Sholadi Bridge

Estimate for constructing the — and its approaches on the Vayitri-Gúdalúr road, sanctioned.

Notes of inspection by A. Rainier Esquire, of the Office of the Executive Engineer, West Coast Division, on the 18th to 22nd November 1887.

Mr. F. J. Wilson, Executive Engineer 4th Grade (Temporary rank) assumed charge of the Division on the 29th August 1887, relieving Mr. A. S. Taylor, Executive Engineer 3rd Grade. Mr. S. Bhagyanatha Pillay, accountant 5th Grade, assumed charge of the accounts (relieving Mr. A. Theyagaraja Iyer, accountant 5th Grade) on the 26th April 1887.

2. The Executive Engineer and the accountant were present at the inspection.

3. The Office was last examined by an accounts officer in October 1886, vide papers printed with G.O. No. 2698 W of 14th October 1886.

4. There are at present four Sub-divisions.

(1). The Calicut Sub-division under Serjeant D. Macintosh, Superviser 1st Grade.

(2). The Vayitri Sub-division under Mr. P.R. Allen, Assistant Engineer 1st Grade.

(3). The South Canara Sub-division under Conductor Lennon, Sub. Engineer 1st Grade.

(4). The Cannanore Sub-division under Sub-Conductor Hollingsworth, Superviser 2nd Grade.

5. Each of these officers has a drawing account and pays Contractors and Piece-workers without limit, but with the sanction of the Superintending Engineer, which however is a general sanction "the great area of the West Coast Division necessitating in the opinion of the Superintending Engineer, exceptional treatment."

6.

Statement showing the relative cash payments by the Executive Engineer and Sub Divisional Officers.

Cash Payments.	1887																					Remarks.
	May			June			July			August			September			October			Average per Month.			
	R	A	P	R	A	P	R	A	P	R	A	P	R	A	P	R	A	P	R	A	P	
By Executive Engineer	5055	12	6	6211	4	5	7050	11	11	6267	6	3	4074	5	2	5618	14	10	5713	9	2	The payments by the Executive Engineer are chiefly establishment charges and payments for other divisions.
No 1 Sub-Division Calicut	2959	3	7	12079	6	7	2290	5	3	7734	10	8	5883	0	1	6679	7	7	6271	0	3	
No 2 Sub-Division Vayitri	23366	7	3	6478	9	6	14984	13	3	12269	9	9	12661	4	0	20750	15	9	15085	4	7	Those by Sub-divisional officers are to contractors, piece workers and daily labor.
No 3 Sub-Division South Canara	1937	12	7	1142	9	3	1212	0	5	661	7	9	1414	2	0	967	7	0	1222	9	2	
No 4 Sub-Division Cannanore	1276	13	4	1890	5	0	1958	1	8	1303	12	6	1605	5	7	2206	0	7	1705	6	5	
Total.	34596	1	3	27805	2	9	27488	0	6	28236	14	11	25637	0	10	36222	13	9	29997	13	7	

7. Sub divisional officers should be examined by the Executive Engineer at least once in three months (Code para 317) but the Cannanore Sub. division office was last inspected by the divisional officer was last inspected by the Executive Engineer on the 23rd of April 1887; the South Canara on the 24th of June.

8. There was on the 1st of November 1887 a sum of Rs. 655 with the Superintendent of the Executive Asylum Calicut under the arrangement sanctioned by G. O. No. 33 R dated 6th January 1886 for increasing the accommodation at the above asylum.

9. The only departmental surplus holder is Mr. C. B. De Rivelle, whose 2nd Grade, who is in charge of the maintenance of the Calicut to Vayitri Road, about 33 miles in length. He has an imprest of Rs. 1000, which is reported by the Officer in charge of the Sub. division. All De Rivelle's Vayitri Remount Article Roll, and other keys Remount Article Roll, and other items up to Rs. 10 each.

10. The balance of the Executive Engineer drawing account on the 1st of November 1887 was passed correct, the pass books and cheque books being found in order.

11. Applications for letters of credit should according to rule (Code para 1580) be for such an amount as to cover the probable expenditure of the month plus about 25%. The expenditure for the following month has kept a rather larger balance in

the Treasury, than was necessary in the above sense.

Mon	Divisional expenditure (Net cash) during the Month.			Balance in Treasury at close of month		
June 1887	26875	15	3	21065	6	9
July 1887	26611	15	0	24779	1	11
August 1887	27818	4	7	15660	0	1
September 1887	24936	6	6	15436	7	2
October 1887	36089	14	2	11437	10	5

12. The Cash in chest was counted and found to agree with the balance of the Executive Engineer's Cash Book.

13. The Executive Engineer's Cash book was audited for two months. The Cash accounts of 2 Sub-divisions were audited for one month. The imprest account recouped in September and October 1887 was audited. The accounts of the Superintendent Lunatic Asylum for two months were examined

14. The following notes are offered:—

Payments on account of other divisions are generally promptly advised, but there are two instances since April 1887 of late advice:— namely:—

(1). Rs: 70-0 paid on account of Salary of one month and Travelling Allowance to — Accountant A. Theyagaraja Iyer on the 2nd April 1887, was advised on 2nd May 1887.

(2). Rs: 7-8-0 paid to Sub-overseer Gnanaprakasam Pillay on account of Travelling Allowance for July 1887 on 20th September 1887 was advised on 30th September 1887.

15. The following vouchers were not available for audit, for the reasons given against each.

Particulars of Vouchers.	Not available because.
Constructing Residence for Assistant Superintendent of Police at Mallapuram Estimate Rs: 13660.	
Sub-divisional Cash Book, voucher No. 16 for Rs: 300-0 for October 87 paid to contractor Mr. J. D. Lemon.	This voucher had been returned to Sub-divisional Officer for correction.
Annual Repairs to Divisional Office at Calicut, Rs: 504-.	
Sub-divisional voucher No. 17 for — Rs: 27-11-0 for October 1887 on account of Municipal Assessment for the Office and Compound.	This voucher had also been returned to the Sub-divisional officer for a stamped receipt in lieu of the one sent unstamped.
Divisional Cash Book Voucher No. 24 for Rs: 0-8-0 on account of Service Telegram to Superintending Engineer 4th Circle.	This voucher was mislaid.

16. The Cash accounts of Sub-divisions are received by the Executive Engineer thrice

impreet it was observed that that impreet holder's payments of labor in the Calicut-Vayitri road and Vayitri-Gudalur road are generally more than a fortnight, sometimes a month after the performance of the work. The labor paid in this way by Mr. de Rebello amounted in May/87 to Rs: 573

June " 540
July " 293
August " 1386
September " 791
October " 1183

24. Mr. Tomlinson, a supplier of materials was paid by Sub-Division officer, Vayitri, in Febmary 1887, annas 14 in excess of the amount due to him for metals supplied on account of Calicut-Vayitri road. This sum has not yet been recovered from him as his whereabouts are not known, there is however a balance of Rs: 22-10-0 due to him by this Department for supplies made in March 1887 for the same work. Voucher No: 52 of March 1887.

25. The works in this Division are done mostly by contractors, but to some extent by piece-workers and two works are done by departmental agency namely.

1. Improvements to the Calicut-Vayitri road. and.
2. Repairs to the Vayitri-Gudalur road.

The accounts of works in progress in September and October 1887 were audited, also the expenditure for May and June 1887 for which no vouchers were rendered to the Examiner was audited. Accounts of contractors, their contracts and their fulfilment of same all came under careful examination. Accounts of materials at site of works were checked. Measurement Books were examined with lists and bills.

ENGLISH OFFICE 25 MAY 88

26. With reference to Code Paras 1350 and 1354 the following Contracts have been executed by the Executive Engineer and apparently have not been, though they should have been, approved by higher authority.

Name of Work	Amount of Estimate	Date of agreement with Contractor	Contractor's name.	Remarks.
1. Construction of Law Courts at Calicut	106706	23rd Oct/87	Messrs D'Almeida and Co.	The only work now in progress is of Brickwork of this estimate amounting to Rs: 2136, the Contract for which required the Superintending Engineer's sanction.
2. Constructing a residence for the Assistant Superintendent of Police at Mallapuram.	13660	13th do.	Mr. J. D. Lemos	Tender has been approved by the Superintending Engineer but whether it has been approved by the Chief Engineer could not be ascertained. Papers could not be produced
3. Improvements to the Calicut-Vayitri Road.	375578	3rd May/87	Messrs Mitchell and Mackenzie.	
4. Improvements to the road from Vayitri to Gudalur	41000	..	Mr. J. Ryan.	Contract paid to have been approved by Superintending Engineer but papers could not be produced.
5. Addition and Improvements to the Office of the Superintendent of Police at Mangalore	9200	4th April/87	J. C. J. Andrade	

28. For the following contracts for which tenders were invited there was no deposit of earnest money as prescribed in Code 1360.

Name of Work.	Contractor Selected.
1. Improvements to the Calicut-Vonjitoi Road.	Messrs. Mitchell and Mackenzie.
2. Additions and Improvements to the office of the Superintendent of Police at Mangalore.	J. C. S. Andrade.

29. As is supposed from the wording of Code para 1355, tenders should be invited for all contracts unless a special order of Government, the following Works were given out without such invitation or authority for exception.

Name of Work.	Amount of Contract	Name of Contractor	Date of Agreement.
1. Annual Repairs to Military Buildings West Hill Barracks, Calicut	4430	M. Narroni Nair	25th July/87.
2. Improvement to the elephant shed at Malapuram.	2060	Mr. J. D. Lemos.	27th May/87
3. Construction Law Courts at Calicut (Sub Work Estimate No. 2136 in progress)	10,406	Messrs D'Monteiro & Co.	23rd Oct/87
4. Improvement to the Munsiff's Court House at Batticaloa.	4,295	Mr. P. Joines	24th Feb/87
5. Renewal of the roof of the Government Church at Cochin.	20,680	Messrs Haddad & Bastard	25th March/87
6. Improvements to the Munsiff's Court House at Cheranganad	1534	Mr. C. Joines.	3rd Aug/87
7. Improvement to the road from Vonjitoi to Gudalur (Sub work Estimate Bridge in progress)	41,0000	Mr. J. Ayan.	25th July/87
8. Annual repairs to the Executive Engineers Office at Calicut	504	M. Narrain Nair	14th Feb/87
9. Repair to the Church and belfry at Malaparamba	1000	Mr. J. D. Lemos.	20th June/87
10. Improvements to the Light House at Calicut.	785	R. Joines	
11. Renewing thatch and providing tiled roof with verandah to the watchmen's shed attached to Light House at Calicut	330	Do.	

29. For the following Contracts there are no written agreements.

No.	Name of work.	Amount of Estimate.	Name of Contractor.
1	Altering the recreation room and Canteen at Cannanore	1183	Oleth Poker.
2	Improvements to the Park Serjeants Quarters in the Cannanore Fort.	806	O. Omercooty.
3.	Annual repairs to the Commissariat buildings at Calicut.	533	K. Samy.
4	Annual repairs to the main road in the Cannanore Cantonment.	1,864	O. Omercooty.
5	Annual repairs to the Military Buildings at Malapuram.	2133	Mr J. D. Lemos.
6	Annual repairs to the Commissariat buildings at Malapuram	185	Do
7	Alterations to the buildings in the Fort at Tellicherry, proposed to be occupied as a Post office and Post Master's quarters	2335	O. Omercooty.
8	Painting the doors and windows and executing other repairs to the buildings in the Fort at Cannanore.	797	Do
9.	Repairing the roof of the 14 married quarters at Malapuram	1100	Mr J. D. Lemos.

No.	Name of Work.	Amount of Estimate	Name of Contractor.
10	Improvements to the District Munsiffs Court House at Tellicherry.	495	O. Omercooty.
11.	Repairs to the Lunatic Asylum at Calicut.	1462	K. Ramoony.
12	Providing Lightning Conductor to the turret of the District Munsiffs Court at Tellicherry	360	O. Omercooty.
13	Rebuilding the turret of the District Munsiffs Court at Tellicherry	960	Do
14	Repairing the roof of St Johns Church at Cannanore.	3407	Oleth Poker
15	Repairs to the Emmanakel Dam.	1030	A. Kunhi Mercar.
16	Annual repairs to Emmanakel Dam for 1887-88.	757	Hydraman Cooty.

30. The agreement with the Contractor respecting the following works, though on sufficiently stamped paper and in the correct form has not been signed by the Executive Engineer or by any one else on behalf of Government.

	Nature of Contract	Date of agreement	Amount of Estimate
1.	Constructing block of barracks for 50 men at Malapuram	26th July/87	38940
2.	Annual repairs to Military buildings West hill barracks, Calicut	25th July/87	4430
3.	Improvements to the elephant shed at Malapuram	27th May/87	2060
4.	Constructing Law Courts at Calicut	23d Sept/87	106706
5.	Improvements to the Munsiff's Court at Betatnad	24th Feby/87	4295
6.	Renewing the roof of the Government Churches	25th March/87	20680
7.	Additions and improvements to the offices of the Superintendent of Police at Mangalore	4th April/87	9200
8.	Constructing Sub. Registrar's Offices at Adipi	8th July/87	3370
9.	Constructing do at Puthur.	8 do.	3120
10	do do at Chavayur	25th Feby/87	3020
11.	Improvements to the Munsiff's Court house at Perpenangadi	3d Augt/87	1534
12.	Annual repairs to the Executive Engineer's Office at Calicut	25th July/87	504.
13.	Constructing a Sea Customs House & Storeshed at Cochin	7th Sept/87	17940
14.	Constructing a Sub Registrar's Office at Mannarghat	30th Octr/86.	2450
15.	Completing the revetment for the protection of the town of Ponnani	22d Decr/86	4280
16.	Repairs to the Church and belfrey at Malapuram	14th Feby/87	1000
17.	Improvements to the Light House at Calicut	20th June/87	785
18.	Renewing thatch and providing tiled roof with a verandah to the Watchmens shed attached to the Light House at Calicut	14th Sept/87	330

31. In the case of the following works the agreement with the Contractor as regards time has expired without apparently any revised agreement being substituted.

	Name of work	Amount of Estimate	Date of Completion of work as agreed in Contract bond
1.	Improvements to the elephant shed at Malapuram	2060	30th Sept/87.
2.	Constructing Public offices at Ponnani	74521	28th Feby/86.
3.	do Law Courts at Calicut. (Sub work estimate No: 2136 in progress)	106706	31st Octr/87.
4.	Improvements to the Munsiff's Court House at Betatnad	4295	1st May/87
5.	Constructing Sub-Registrar's office at Chavayur	3020	31st do
6.	Improvements to the Munsiff's Court House at Perpenangadi	1534	31st Octr/87
7.	Constructing a Sub-Registrar's Office at Mannarghaut	2450	15th March/87
8.	Completing the revetment for the protection of the town of Ponnani	4280	15 do.
9.	Repair to the church and belfrey at Malapuram	1000	25 do.

Calicut-Vonjitri road.

32. The pay of a clerk on Rs: 25 per mensem, who is employed in the Executive Engineer's Office is charged to this work which is contrary to Code 935, though sanctioned by the Superintending Engineer.

33. Labor from 1st to 20th August 1887 was not shown in August's work abstract Part I, as a liability.

Vonjitri-Gudalur Road.

34. The contractor for this work Mr. J. Ryan has been supplied with certain Public

Works Department materials, and Stores. The material or stores should have been paid for by Mr. Ryan in cash unless the value of his work done covered their cost, in which case the amount of value advanced to him should have been (but was not) debited to him in his account, and a receipt taken from him, vide Code paras 1851 and 1868. Had these Code rules been observed the account could not have been (as it now is) disputed by the Contractor

Improvements to the Elephant shed at Mahapuram

35. Work has been in progress, but has not been measured since 25th June 1887 and the previous measurement was on 29th March 1887. Payment (by Sub-division Officer) is generally made about a month after measurement.

Annual repairs to the Municipal Office at Mangalore

36. The piece-work agreement regarding this work should have been but is not stamped 8 annas.

37. An estimate of Rs: 17,940 for constructing a Sea Customs House at Cochin was sanctioned in G. O. No. 2427 W dated 2d October 1884. A sum of Rs: 10,000 was allotted in G. O. No. 1243 W dated 7th May 1887 and in G. O. No. 2401 W of 6th September 1887 Rs: 750/ were surrendered leaving a net allotment at present of Rs: 9,250.

The work has not yet been put in hand.

38. The entries regarding each work in the Register of works should always be, but are not generally initialled by the Executive Engineer.

39. In October/87. 16 Contractors' bills were paid by No. 1 Sub. division officer aggregating to Rupees — 5,501
— do — 3 — do — by 2 — do — 1,920
— do — 2 — do — by 3 — do — 781
— do — 2 — do — by 4 — do — 16,064
Total 23 bills aggregating to Rs: 24,266

40. Transactions with contractors - either measurement of work or payment for same are not known to the Executive Engineer until payment is made and the contractors bill comes up as a voucher to the Sub. division Cash account. The Executive Engineer himself very seldom pays contractors or piece workers and Code paras 1818 and 1830 are disregarded, as is also Code para 1371, for although

as has been stated at para 5 of this report, there is sanction of the Superintending Engineer to the habitual payment of contractors by Sub-divisional officers. The Superintending Engineer's authority to give such a general sanction is very questionable.

41. But the payment of contractors by Sub-divisional Officers makes it more than ever desirable that Code para 1367 or some such rule should be observed, in order to post the contractors' ledger in the Executive Engineer's Office. Otherwise, and at present, the entries on either side of the contractors' ledger are simultaneous and the account a mere farce. It is not written up until the accounts of the month are compiled.

42. Measurement bits come up to the Executive Engineer's office attached to contractors' bills, with Sub-divisional accounts, except in the case of works of the Vaigatti Sub-division; these being roads, it is thought sufficient to render measurement books every month which apparently are checked in the Executive Engineer's office with bill and then returned. Measurements generally are cancelled.

43. Regarding the following works the expenditure on which fulfils the conditions of Standing Order No. 127 of 2nd June 1887 modifying Code para 1909. no work voucher would seem necessary yet.

(1). Converting the Cannanore Fort into a defensible post, Rupees — 4,726

(2). Annual repairs to Military buildings West Hill Barracks Calicut, Rupees — 4,430

(3). Improvements to the Munsiffs Court Betatnad, Rupees — 4,295

(4). Constructing a Sub-Registrar's Office at Outhur, Rupees — 3,120

(5) — Do — Do — Chevayur — 3,020

44. For the following works work vouchers are submitted although the Contract Certificates would seem to be sufficient under clause III of Code para 1909.

I. Improvements to the Munsiffs Court at Betatnad (Estimate Rs: 4295).

II. Additions and improvements to the Office of the Superintendent of Police at Mangalore (Estimate Rs: 9200).

III. Constructing Sub-Registrar's Office at Outhur (Estimate Rs. 3,120).

IV — Do — at Chevayur (— do — 3,020)

45. The house of one Mr. De Souza was hired by the Executive Engineer for the accommodation of Sergeant J. Leech of the Malabar Volunteer Rifles. The rent of this building from the 15th June to 14th December 1886 at Rs. 20 per mensem, Rs. 119-4-2 is still due, but the landlord having died and in the absence of an executor or administrator, the amount is held in deposit until the widow obtains letters of administration.

46. Regarding compensation for quarters now being paid to the following individuals namely:—

(1) 3rd Class Hospital Purveyor attached to the Station Hospital at Malapuram Rs 5.	authorized rate 5.	
(2). —Do— do at Calicut 5.		5.
(3). Sergeant Instructor J. Hornby attached to the Malabar Volunteer Corps 15.		15

No record exists as to whether application for quarters was ever made or not, and it is supposed to be an essential preliminary to every payment of compensation that the accommodation should have been formally applied for, but found impossible. Possibly it would be well if in this division a Daigter such as that recommended for the Chingleput and Presidency Divisions were adopted.

47. The following military officers are said to have vacated public quarters without notice to the Executive Engineer either by the officer Commanding or by the occupants themselves as per Code para 1199 (note to Rule 1 and rule V).

(a). Captain occupying No: 1 officers' quarters at Malapuram.

(b). Lieutenant occupying No: 2 officers' quarters at Malapuram.

For the recovery of rent the Examiner of Military Accounts should be addressed as directed in clause VI of para 1199.

48. The following buildings are occupied free of rent though the occupants are neither entitled to free quarters nor allowed the same under the sanction of any order of Government (Code para 1039).

(1). Store shed at Malapuram occupied by Mr. Pereira, Overseer 1st grade, on permanent establishment of the Department (under Code para 1042 this overseer shows pay rent at Rs: 7 per month).

(2). Inspection shed at Tamracheri occupied by B. Kenchappa, a road Superintendent, whose pay at Rs: 150/ is charged to the Calicut-Vanjitri Road.

(3). Old tools shed converted into

Inspection shed at Peduppady occupied by Mr. C. Wiggins, Mechanical Engineer, whose pay (Rs 150+75 Wynaad allowance) is charged to the estimate for the Calicut-Vayitri road.

49. A register of buildings is maintained but it is not complete. The following buildings are not entered in the register.

(1). Regimental store-shed at Dimlon completed and made over to the Military Department in May 1887.

(2). Temporary mules' shed and bullocks' shed at Calicut completed in June 1887.

50. A public building at Cannanore (the name of which is not known) is occupied by a Hospital Purveyor, and this building is not borne on the Return in form No: 41 as it should be.

51. The Tools and Plant Return for the half year ending 30th September 1887 was checked with Sub-divisional returns and Sub-divisional returns with monthly receipts and issues, Form No: M 49 B, and found to be generally in order.

The articles were last counted on the dates and by the officers mentioned below:—

Head Quarters Sub-division by Mr. Wilson, Executive Engineer, on 12th November 1887.

Calicut Sub-division by Sergeant D. Macintosh, Supervisor, on 7th October 1887.

Cannanore Sub-division by Mr. Hollingsworth, Supervisor, on 30th September 1887.

Vayitri Sub-division by Mr. O. R. Allen, Assistant Engineer on 15th, 16th and 17th September 1887.

South Canara Sub-division by Conductor R. P. Lennon, Sub. Engineer, on 1st to 10th October 1887.

52. Some of the tools in the Calicut and Vayitri Sub. divisions are with contractors and subordinate in immediate charge of works. It is stated that receipts have been obtained from them and filed in the Sub-division Offices, but such receipts should be filed in the Executive Engineer's office.

53. There are famine tools also in this Division. These are accounted for in a separate return and it is said that they are stacked separately.

54. The returns for the current half year have been opened and are posted to end of October 1887.

55. Certain articles of office furniture such as the date-pack, wall-maps, table-covers, door-mats, candlesticks and paper weights should according to Code para 829 be, but are not upon a list maintained in the office, and upon the tool and plant return rendered half-yearly to the Examiner.

56. The claims of Travelling allowance of Lower Subordinates, Petty and Office establishment from March 1887 to September 1887 were checked and found generally in order.

57. The claims of a few lascars are written in the vernacular; it is desirable that they should be rendered in English also.

58. Personal certificates of character

are entered in some of the service books which is contrary to rule 8 Section 129 of the Civil Pension Code.

59. The service books of the following individuals require attestation.

Names.		Date of last attestation.
H. Hollingsworth.	Supervisor.	12th March 1880.
Ramen.	Lascar.	22nd February 1882.

60. The promotion of Mr. L. D'Cruz, clerk to Draftsman 3rd class with effect from 25th to 31st October 1887 has not been noted in his service book.

61. Service books for two watchmen Iyaffen and Arankutty have not, but should have been opened out.

62. There is no stock in this Division and there are no manufactures. The road metal used on the Calicut-Gudalur road is properly accounted for, and the balance verified with sufficient frequency but the half-yearly balance return to the Examiner as required by Code para 1859 note (1) is not submitted.

63. The Budget Registers are in order.

64. The Register of liabilities desired in para 2 of Examiner's letter forwarding the last report has only just been opened.

65. The account of Service labels is in order.

66. The accountant is sufficiently assisted.

Camp at Coimbatore 26th November 87.

(Signed). H. Rainier
Inspecting officer

No. 1093 of 22. 2. 88

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

ENCLOSURE
23 MAY 88
EXAMINER, P.W. ACCOUNTS

E.1

P.W.C. No. 1788

ENCLOSURE 1/20 28 MAY 88 EXAMINER, P.W. ACCOUNTS

SUPG: ENGINEER'S OFFICE NO. 1/3764 RECEIVED 13 MAY 88 P.W.D. FOURTH CIRCLE

4737/88

From.

Major. C.A.P. Christie. R.E.

Examiner. P.W. Accounts

Madras

SUPG: ENGINEER'S OFFICE NO. 1/2210 5-MAR.88 P.W.D. FOURTH CIRCLE

EXECUTIVE ENGINEER'S OFFICE No. 1/231 Secl 8-MAR.88 P.W.D. WEST COAST DIVISION

To.

The Secretary to Government

Public Works Department

R 23.2.88

W 724 W a/2d March/88

No. 1093 of 22-2-88

Notes of inspection by H. Painter Esquire, of the Office of West Coast Division — Forwards — with summary and remarks, for the information and orders of Government.

STW

Nº 2650 W a/24.9.83
" 1533 W a/1.7.85
" 2070 W a/5.9.85
" 2333 W a/8.10.85
" 1679 W a/2.7.86
" 2674 W a/13.10.86
" 412 W a/10.2.87
" 883 W a/23.3.87
" 1667 W a/21.6.87
" 2059 W a/1.8.87
" 2401 W a/6.9.87
" 2427 W a/2.10.84.
" 33 W a/6.1.86.
" 23 W a/7.1.87
" 2984 W a/8.11.87
" 1243 W a/7.5.87
" 3421 W a/15.12.87

(C. No. 93.)

Division West Coast Summary of Inspection Notes dated 22. 2. 88

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
1	5, 6, 39 & 40.	Irregular practice of payment to contractor by Sub-Divisional Officer instead of Divisional Officer under a general sanction of the Superintending Engineer.	1371.	1. May be passed over pending settlement of the general question of payments.
2	7	Non-inspection of two Sub-Divisional Offices by Executive Engineer for more than 6 months.	317	2. Failure in this respect will in future be brought to notice of the Government by special report in each case. See G.O. Nº 2984 W dated 8th November 1887.
3	11 & 17	Applications for letters of credit in excess of actual requirement	1580.	3. Should receive Executive Engineer's attention.
4	14	Delay in two instances in advising transfer debits.	1882 & 1889	4. Should receive Executive Engineer's attention.
5	15	A voucher not forthcoming owing to its being mislaid	1642 Note. 1.	5. A small item of 8 annas for a telegraph charge).

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
6	16.	Unpunctual Submission of the Cash accounts of two Sub-Divisions to Executive Engineer's Office.	1745	6. If written up day by day there should be no delay in submission on the prescribed date. It is presumed that dates have been fixed by the Executive Engineer; if not, it should be done in accordance with Code rule, and the Executive Engineer should see that the date are observed.
7	18. 19. 7 21.	Instances of expenditure unsupported by vouchers in the Cash accounts of the Calicut and Vanjitri Sub-Divisions	1642.	7. The disregard of the Code rule should be explained by the Executive Engineer.
8	22	Accountants initials on accounts and vouchers not dated as a rule.	"	8. Should be attended to by the Accountant.
9	23	Delay in paying for labor by and imprest holder.	Form M.4. note 5.	9. The Executive Engineer should require from imprest holder greater punctuality in making payments.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
10	26	Agreements with Contractors not approved of by higher authority.	1350 & 1352.	10. The reported disregard of rule requires explanation. In several cases the contracts are far in excess even of the estimates received the Superintending Engineer's competence.
11	27	Tenders not invited for certain contract works.	1355	11. Also requires explanation.
12	28	No deposit of Cash as earnest money made by certain Contractors.	1360	12. Should receive the Executive Engineer's attention in future. This seems to be a matter that the Superintending Engineer might look to.
13	29	No written agreements for certain Contract works.	1357	13. ___ Do. ___ Do. ___
14	30	Agreements with contractors not signed by any one on behalf of Government.	Form M.164 et seq	14. ___ Do. ___ Do. ___

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
15	31	Expiry in certain cases of the time stipulated in the agreement for Completion of the work.	1368.	15. It does not appear that fines are ever enforced in such cases; and it is a question whether the habitual condonation of a principal condition of such agreements is desirable. It certainly seems to be opposed to Code para 1368.
16	32	Irregular debit to work of the pay of a clerk employed in the Divisional Office.	935.	16. If the clerk is still employed, the Executive Engineer should obtain sanction of Government to his pay being debited to Establishment. The Superintending Engineer's sanction to charge to work was irregular.
17	33	Failure to show labor employed as liability in a work abstract.	1864	17. Appears to be an isolated case.
18	34	Failure to debit a Contractor's Accounts with materials issued to him.	1851 & 1868	18. The Executive Engineer might perhaps report how the matter stands, and what probability there is of a settlement with the Contractor.
19	35	Delay in measuring work done by a Contractor	1367 1824 1829 & 1864.	19. The question of laying down rules for periodic measurement of works has been separately taken up.
20	36	Agreement for a certain work not stamped.	Stamp Act Chapter III, Section 9(b).	20. These agreements should apparently have been impounded by the inspecting officer in accordance with the Stamp Act.
21	38	Want of Executive Engineer's initials to all works in the Register of works.	311 Clause 3.	21. The special attention of the Executive Engineer is necessary to the Code rule.
22	43 & 44	Submission of work vouchers unnecessary in certain cases.	1909	22. Advantage should be taken of the rule so as to reduce work in the Divisional Office.
23	46	Applications for Compensation in lieu of quarters not recorded in Executive Engineer's Office.		23. The question of a suitable form for registering such applications is under consideration.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
24	47	Failure to give notice of vacation of public quarters by Military authorities in certain cases.	1199 Code to rules and rule 5.	24. The matter will be taken up in communication with the Controller of Military Accounts.
25	48	Certain buildings occupied free of rent by parties not entitled to free quarters without proper sanction.	1039.	25. Should be explained by the Executive Engineer.
26	49	Incomplete state of Register of Buildings	975 et seq.	26. The Executive Engineer should be required to complete his register and to report that he has done so.
27	50.	A building in Cannanore not shewn in the Return of Buildings printed.	1046.	27. The building should be brought on the return and a report made when this has been done.
28	55.	Certain article of Office furniture not borne on the list maintained in the Executive Engineer's Office.	829.	28. Should have the Executive Engineer's attention.
29	58 59 60 61.	Service book incomplete in a few cases and irregular entries of certificate of character in some of them.	86 (and Civil Pension Code Section 121, Rule 8.	29. Service book should be completed, irregular entries scored out, and new books opened, and a report made to the effect that this has been done.
30	62	Failure to submit the Half yearly Balance Return of Road Metal to the Examiner's Office	1859	30. The Code rule is not very clear, but the intention apparently is that the half yearly return should only be submitted in cases where separate estimates are sanctioned for collection of metal only. When a comprehensive estimate for construction or repair of a road is sanctioned the road metal (not used up) would be treated as materials at site, and the half yearly return of road metal would not be required. It would be well to make the Code quite clear.

Major R.E.
Examiner C.W. Accounts
Madras
EJ. 16/2
22/2

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.

E.2
P.W.597

Reply to the notes of Inspection by the Examiner, Public Works Accounts Communicated with G.O. no 7247 of 2nd March 1888.

Examiner's Item No	Executive Engineer's replies.
2.	Both the Canara and the South Canara Sub. Division offices were inspected in march 1888. The delay in their inspection was due to change of Executive Engineers and to the latter Sub. division not being accessible from may to September 1887.
3 & 4	Noted for guidance.
5	The original receipt of As. 8 for a telegraphic message having been mislaid, a certified Copy

copy as required by Code para 1643 it was furnished to the Examiner with the Contingent bill for October 1887.

Item No. 6

Steps taken to ensure the punctual submission of Cash accounts by Sub-Divisional officers.

Item No. 7

Voucher for Rs 90-- -6.
This payment was made to one Contractor Mr G D'Mello by the Station staff officer Tellicherry for work done on Cantonment roads. The Voucher obtained being incorrectly prepared, was returned for revision. The same was reported to have been sent to the Sub. Divisional officer but not received. However a certified copy has since been sent to the Examiner.

Voucher for Rs 73-4-1.
This represents the value of the final bill for the emergent repairs to the Lunatic Asylum in 1886-87 carried out by Contractor K Ramunni. The payment was made by the Sub. Divisional officer, Calicut, in February 1887 by a cheque sent to the Contractor through the Superintendent Lunatic Asylum, for obtaining the signature of the Contractor.

The cheque was received by him but no signature was attached to the bill on the ground that the amount due to him was not all that was entered in the bill.

The

as it was thought unnecessary

under

The work done by him in excess of the Estimate was included in an Estimate sanctioned for the year 1887-8 and payment made in July 1888. when he signed the bill and sent to the Divisional office. The voucher was forwarded to the Examiner in April 1888.

The Voucher for Rs 5000 paid in November (and not in October as stated in the notes) to Messrs Mitchell & Mackenzie.

A cheque for this amount with the bill is reported to have been sent by the Sub. Divisional officer, by a Peon direct to Contractors who were then at Calicut. The documents did not therefore pass through the Deputy Registers of the Sub. Division. The

Item No. 8.

Item No. 9.

Item No 10

The voucher obtained for Rs 389-7-8 had to be returned by the Sub. Divl. officer to the Contractors for obtaining their Signature in the body of the bill. Hence delay. Since received and despatched to the Examiner with the accounts for October.

Noted by the Accountant.

Noted. Greater punctuality will be observed by the Imprest Holder Mr. DeRebello in making payments

The Contract for Constructing Law Courts at Calicut.

The Contract for Rs 2,136 executed by Messrs Mackintosh was not Submitted to Supdg Engineer for Sanction, as it was thought unnecessary under

under Condition 6 of Schedule Contract, the Estimate being only supplemental to main work.

Residence for the Assistant Superintendent of Police Malapuram. Estimate Rs 13,660

The Contract for this work was given to one T. Bappu who having failed to complete it, his contract was cancelled and Mr. D'Lemos who was then at Malapuram undertook the work at the same rates as T. Bappu had agreed to, by whom a bond was executed, the cost of work remaining then to be done being only Rs 8435. The contract being only for the completion of the work undertaken by another contractor this office considered it unnecessary to submit it for the Sanction of the Superintending Engineer.

This is not a satisfactory explanation and the Executive Engineer has been informed that it should not occur again.

Improvements to the Calicut Vayitri Road.

Approved by the Chief Engineer P.W.D. in No. 363 E of 14th July 1885. Also vide this office Rc. 337 E.W. of 19th August 1885.

The Contract submitted to Superintending Engineer for obtaining the Sanction of Competent Authority was returned by him duly approved with his Rc No 431/W.C. of 19th August 1885 for record in the Divisional office.

Improvements to the road from Vayitri to Gudalore.

The bond drawn up by Mr Ryan for the Cholady bridge was returned unsanctioned by the Superintending Engineer with his letter Rc 479/W.C. of 14-7-87, for resubmission "after the revised Estimate is sanctioned"

In the meantime, the work was stopped and Mr Ryans connection with the work was severed, and the Budget grant for the completion of the bridge placed

placed at the disposal of the Executive Engineer 2nd Giri Division.

Additions and Improvements to the office of the Superintendent of Police at Mangalore

The papers are now forthcoming, the Sanction no of S.E. being 320 W.C. of 26th April 1887.

Item No 11.

Most of these works were given on contract by the Sub. Divisional officers, without tenders having been invited, attaching more importance to the prompt execution of the work, than to the rigid adherence to the Code rules. Care being however taken to enter into contracts with those known to be respectable and honest contractors.

Explanation unsatisfactory

In future Code rules will be more strictly observed.

Items Nos 12, 13 and 14.

The Examiner's remarks noted for future guidance.

The state of affairs brought to light in these items is unsatisfactory.

Item No 15.

1. Improvements to the Elephants shed at Malapuram.

The Commissariat Department did not remove all the Elephants at once from the shed, to admit of Improvements being done within the time stipulated. No mistake on part of Contractors.

(2). Constructing Public Offices at Ponnani.

Revised bond obtained extending time up to 31st December 1887.

(3). Constructing Law Courts Calicut.

The Surface drain was nearly completed at end of October 1887, the outlay being Rs 1586 against an Estimate of Rs 2130.

(4) The Improvements to the Munsiff's Court at Betakuad.

The work completed as per original Estimate in June 1887 was finally paid in September 1887, when the work was last inspected. Additional work

(5) Sub Registrar's office at Kelevanjiwa.

work asked for by the District Irrigation is now being done.

There appears to be hardly any delay of the Contractor in the fulfilment of his contract.

(6) Improvements to the Irrigation Canal at Perianagadi

There was much delay in the Settlement of the Site for this Building. No mistake on part of Contractor to impose penalty but the Bond should have been enforced but was not done so, through an oversight.

This work was completed in October 1887 but measured by the Sub Divisional officer on 12-11-87, the value then being Rs 1365-15-9 against the Estimate of

(7) Sub Registrar's office at Mannargudi.

of Rs 1534. The work completed with a saving of Rs 117.

This work was reported nearly completed in July 1887, but no payments were made till February 1888, when the defects noticed by the Executive Engineer in August 1887, were found rectified by the Contractor. The Extra cost involved by redoing the work already done, was thought a sufficient penalty for his not completing it in time.

(8) Completing the revetment for the protection of the Town of Pamani

This work was nearly completed in March 1887, the cost being Rs 3,677 against the Estimate of Rs 4280.

Completed

completed and com-
-pletion report furnished
to the Examiner.

Item No 16

For the office Establish-
-ment, Calicut Vayitri
Road, 2 Clerks were san-
-ctioned one on Rs 100
and the other on Rs 50.
As the services of a clerk
were much required
in the Divisional office
to make copies of Estimates
of Road, bridges &c for
the guidance of the Sub-
Divisional officer, the
sanctioned peale of one
clerk viz Rs50 was
split up into two on Rs
25 each, one to work
in the Sub division and
the other in the Division
office for which the Supy
Engineer's permission
was obtained. His
services

No authority is quoted and no such permission is known to this office

?

Item No 18.

There is no probability that any of the lime was supplied by this department, his pay Mysore was employed on the work from the commencement. His Mysore accounts have since been settled.

Services were dispensed with in December last.

Mr Ryan,
Contractor, urges that
he took no lime brought
departmentally, it being
all perished lime and
that he burnt his own
lime, whilst Mr Allen
asserts that he used
lime to the value of
Rs 481-5-a. He has not
produced any voucher
though called upon by
Mr Allen. However, the
amount was ordered to
be written off, as the
lime is supposed to have
been all used.

Noted.

Item No 21.

Do. 22.

Do. 25.

Do.

Rent is now being
recovered from parties
Concerned

concerned from the dates it becomes due. The information as to their occupation of these sheds was received from the Sub Divisional officers only in September 1887, after they were called upon to report if there are any buildings occupied free of rent, for inclusion in the Return of buildings, in terms of Para 2 of G.O. No 2627/70 of 23rd September 1887.

Item No 29

Item No. 26
Do. 27

The Registers are now complete. Under reference with the Sub. Divisional officer, Cannanore, in respect to this building.

Item No 28.

The office furniture pointed out by the Examiner, were included in

Item No. 30.

in the list maintained in the office. Vide the Return of Tools and Plant Registers for March 1888.

Service books completed and the certificates of character neutralized by a wording upentry in red ink. Service books for 2 watchmen are being opened out.

The service books of Ivr Hollingsworth and Ramen were re-attested.

The returns for the past 2 half-years were sent to the Examiner.

299
No. ~~60~~.

Forwarded to the Superintending Engineer

Engineer, Fourth Circle, with reference to his no 126/W.C. of 5th March 1888.

EXAMINED
28 MAY 1888
Public Works
Accounts Office

A Fraser Lieut RE
16 May 1888 Executive Engineer

Encl 1.

No 190/W

Submitted to the Chief Engineer P.W.D with reference to G.O. No 724 W of 2nd March 188.

Encl:1 Notes of inspection

The explanation given by the Executive Engineer as regards item No 15 is on the whole satisfactory. Stringent orders will be issued to the Executive Engineer to strictly adhere to the Code rules on the subject.

Coimbatore 18th May 188

P. Beatty. Colonel RE
Supty: Engineer IV circle

SUPG: ENGINEER'S OFFICE
NO. 3701
18 MAY. 88
P.W.D.
FOURTH CIRCLE

EXAMINER
1120
28 MAY 1888
ENGINEERS
P.W. ACCOUNTS

4500

Public Works Department.

From, Lieut A. T. Fraser R.E.
EXECUTIVE ENGINEER,
West Coast Division.

To, The Superintending Engineer
Trichinopoly

Dated, 16
Despatched, } May 1888.
Received,

E.I

NO. 299

P.W. 5979
188

Enclo. 1

Reference No. dated

Exc: Engr replies
to the Notes of Inspection
by the Examiner P. W
Accounts communi
cated with C.O 2nd
7246 of 2 March 1888.

7th W-2-3-88

EXAMINER
No. 1120
28 MAY 1888
ENCLOSURES /
P. W. ACCOUNTS

PWC No. #727
5979/88

No. 1974 C dy 22nd May 1888

From
The Supg. Engineer,
Fourth circle

To
C
For favour
of remarks.
W.M.
21.5.88
D.W.

To W. No. 1721 dy 20-6-88
Encl Dated 18th May 1888.
R 21.5.88

Returned with the following remarks:-

2. Item No. 7 of summary. As regards the voucher for Rs. 5,000 on account of payment to Messrs. Mitchell and Mackenzie, one point is that the measurements were not available in the Executive Engineer's office and this has not been explained.

3. Item No. 16. The practice of splitting up sanctions is objectionable. It seems advisable to revive the ruling against departure from

No. 190
W.M.
Encls: 1

Notes of Inspection by the Examiner, P.W. Accounts on the office of the West Coast Dn.

Submitting in original the replies of the Executive Engineer West Coast Dn. to the

—

To

terms of a sanction given in para 239 of the last edition of the Madras Code, which has been omitted in the present edition.

4. Item No. 18. The explanation does not seem satisfactory. As the matter stands it appears that Mr. Allen admits the disappearance of lime to the value of Rs. 481-5-0 and he is unable to account for the lime. Why Mr. Ryan should be expected to produce a voucher, and what sort of voucher, I do not understand. It seems to me that it is Mr. Allen who should have to produce a voucher, say the receipt of Mr. Ryan or other party to whom the lime was issued. The sanction of the Supg. Engineer to write off the value of the lime seems ultra vires under Code para 1973, and moreover, has not been communicated to this office.

5. Item No. 27. Further report will, I suppose, be submitted hereafter.

C.H.Y.
29.
2016.

PWC N- 5979

R 22.6.88

E.2

No 2040-W d/6th July 1888

No 2040 W

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 6th July 1888

READ the following

~~From the S.E. IV Circle~~ ~~---~~ A.E. No 190/EW d/18th May 1888.

Office note from the Examiner P. W. accounts A.E. No 1721 d/20th June 1888.

The Examiner's note will be communicated to the S.E. IV Circle.

2. The ruling in para 239 of the old edition of the Code applied only to Chief Engineers and it is not clear under what circumstances it was expunged. A draft standing order may be framed reviving the substance of the paragraph as a general rule

3. The Supg Engineer will report further with respect to the time which cannot be accounted for, and will apply for the sanction of Government

Government to write off
its value if necessary.

27.6.88

3/4/88
S.N.V.
I think this form 239
of Pocket Code

No 2040 W of 6th July
1888

Dft

Decbd
6/7/88

Ch

Ex. 10/7

Ex. 11/7

Ha. 16.7.88

Sec II Cancel
Exam. P. Wa accounts.

No E Madras Port Office,

Head
Crew Mi
Dam