No 2410 W d/8th August 1888

B

Communicated to officers of the P.W. Dept for information, in continuation of G.O No 403 R d/15th May 1888 & 82 W d/10th January 1888.

Jd

4/8/88

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P.S. 140/VII/88 / Recd 26.7.88

2/8/88

P.W.D. No. 7362

60. S. C

G. I.
(+ 60 S. C)

Recd 26.7.88

No 2410 W d/8th August 1888

MILITARY DEPARTMENT, 13TH JUNE 1888, No. 3923.

GOVERNMENT OF MADRAS.

MILITARY DEPARTMENT.

Indents and Estimates.

Read the following:—

No. 217. *Extract of a Military Despatch from the Right Honorable the Secretary of State for India, to His Excellency the Governor-General of India in Council; dated the 19th April 1888, No. 27 (Stores).*

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No. 874-F.

Indents and Estimates.

Copy of the above forwarded, for information and guidance, to the Secretary to the Government of Madras, Military Department, for the information of His Excellency the Governor in Council.

* * * * *

(By Order.)

(Signed) HURLOCK PRITCHARD,
Depy. Secy. to the Govt. of India.

SIMLA,
21st *May* 1888.

No. 218. ORDER THEREON, 13th June 1888, No. 3923.

Communicated to departments concerned for information and guidance.

(True Extract.)

(Signed) A. KENNEY-HERBERT, Brigdr.-Genl.,
Secretary to Government.

To the Commissary-General.
" Superintendent, Army Clothing.
" Surgeon-General with the Government of Madras.
" Inspector-General of Ordnance.
" Controller of Military Accounts.
" Public, &c., Departments.
" Revenue Department.
" Public Works Department.

Exd. E. C. Shunker.

P.W. No. 7362

No. 2410 W d/5th August 1888
B

60. S.C

Communicated to officers of the P.W. Dept for information, in continuation of G.O. No 403 R d/15th May

Genl.
(+60 ..c)

Recd 26-7-88

For C. No. 7338

MEMORANDUM.

~~Communication~~ REQUESTED for ~~reference~~ the undermentioned papers:—

(18) Eight Copies of G. O. No 3923 dated 13th June 1888 (Military Department)

Second Assistant
P. W. Secretariat

FB

P. W. SECRETARIAT,
Chepâk, 31st July 1888.

To
Ag. 1st
The ~~Second~~ Assistant (Military Department)

M.

MILITARY DEPARTMENT, 13TH JUNE 1888, No. 3923.

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,, Public Works Department.

Exd. E. C. Shunker.

11

Govt. of {1888} Madras.

MILITARY.

To
THE COMMISSARY-GENERAL,
&c., &c., &c.

Dated June, 13th.

Issued

Recd. *Encl.*

G.O., 13th June 1888, No. 3923.

JUNE.
Nos. 217-218.

Indents and Estimates.

Stores.—Issue of orders to indenting departments to prevent indents having such words as "emergent" or "urgent" attached to them unless the — included in them are actually urgently required, requested by Her Majesty's Government.

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Govt. of {1888} Madras.

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Dated June,

Issued

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” Public Works Department.

Exd. E. C. Shunker.

No 2411 W d/9th August 1888

3

Communicated to officers of the Public Works Dept for information and guidance

24/7/88

C. E for I. with 25 C

C. E for Ry. with 25 C.

Ex. Pl. W.

S. Engrs

C. A. to Gout.

+ 5th Circle with 25 C

copies with Ir.

9/8

D
9/8

C. S.

O.S. 141/VII/86

M. 24/7/88

D 10/8 W.

P.W. Cor. 7358

Gobt. of {1888} Madras.

MILITARY.

To
The COMMISSARY-GENERAL,
&c., &c., &c.

Dated June, 13th. C. S. E.

Issued

Recd. 26-7-88 *Encl.*

G.O., 13th June 1888, No. 3923.

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C. E for Rys
Exr P. W. A
S. Engrs
C. A. to Govt

Govt. of (1888) Madras.

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P. W. C. No 7273

Original

P. W. D. Form
No. M 112.

Reference to Madras P. W. D. Code.
Paras. 1966 to 1969.

2212 W - 19-7-88

CENTRAL OFFICE OF ACCOUNTS.

Circle Fifth

~~Fund~~ General Branch

Recd 24-7-88 in duplicate

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the month of April 1888.

No. [illegible]

Madras,
Dated 23rd July 1888.

Forwarded for orders to the Secretary to Government, Public Works Department, Madras.

No. 2412 W d/ 9 August 1888

Examiner of P. W. Accounts,
Madras.

B 9/8

P 10/8.

With orders

[P. W. D. Form No. M 112—Inner Sheet.]

Provincial Statement of Objectionable Items in the Accounts of Executive Engineers for the month of April 1888 requiring the orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			Comparison with Appropriation of the Year.			Expenditure during the Month.	Opinion of the Superintending Engineer, with final remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the year.	Excess over Appropriation.			
			Presidency Dn								No. 2412 W d/9th August 1888
	Want of Estimate Imperial										
1	Fort St. George No. 2 Captains quarters petty repairs to walls and doors	March 1888	-	510	510	-	-	-	-	(1) The Executive Engineer states that the Estimate for this has been submitted to the Superintending Engineer's Circle	Noted Noted
2	Compensation for quarters for Infantry or deficient quarters to Medical Subordinates	April 1888	-	239	239	-	-	-	239	(2 & 3) The Executive Engineer states that the Estimates are under preparation.	Noted Noted
3	Rent of buildings for accommodation of Medical Subordinates	do	-	855	855	-	-	-	855		
	Provincial Tools & Plant. New Supplies		South Arcot Dn								
4	Purchasing one Engine Steam Portable 12 H.P. and one Pump Centrifugal Gwynnes 8" complete	March 1888	-	3694	3694	-	-	-	-	(4) The want of Estimate for this item and prior sanction of Government to the purchase is brought to notice.	Early steps should be taken for the removal of objections to this item Early steps should be taken for the removal of objections to this item

Provincial statement of Objectionable Items in the accounts of Executive Engineers for the month of April 1888 requiring the orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			Comparison with Appropriation of the Year.			Expenditure during the Month.	Opinion of the Superintending Engineer, with final remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Excess over Estimate		North Arcot Dn								
5	Provincial Constructing a Sub Magistrate's Office and Sub-jail with out-houses at Arkonam	Novr: 1887	14245	14733	488	-	-	-		(5) The Superintending Engineer states that the Executive Engineer should submit the Completion Report without delay. The excess took place in November and though the work was not finished till March neither a Revised Estimate was framed nor sanction to the excess Estimate obtained.	Early steps should be taken for the removal of objection to this item Early steps should be taken for the removal of objection to this item
			Presidency Dn								
6	Imperial Bangalore Agram 12" Royal Lancers one single and one double row of stables substituting Basel Mission tiled roof	March 1888	3675	4371	696	-	-	-	-	(6) The Executive Engineer states the work is completed & that a Completion Report will be submitted.	Noted Noted

[P. W. D. Form No. M 112—Inner Sheet.]

Provincial statement of Objectionable Items in the accounts of Executive Engineers for the month of April 1888 requiring the orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			Comparison with Appropriation of the Year.			Expenditure during the Month.	Opinion of the Superintending Engineer, with final remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Excess over Estimate (Contd) Provincial		Presidency Div. (Contd)								
7	Madras Medical College. Constructing a Lecture Theatre Hall	March 1888	7175	7620	445	..	..	..	..	(7 & 8). The Executive Engineer states that the works are completed and that the excesses will be explained in the Completion Report.	Noted Noted
8	Madras Medical College. Constructing a Dissecting shed	do	6005	6459	454 ~~[illegible]~~	..	..	..	..		
9	Madras Lunatic Asylum. Providing additional accommodation	Novr. 1887	9630	10031	401	..	..	..	..	(9). The Executive Engineer stated in the Objectionable Items Statement for January 1888 that a Revised Estimate had been submitted for sanction. Sanction to the Revised Estimate is still awaited.	Revised estimate is awaited. Revised estimate is awaited

[P. W. D. Form No. M 112—Inner Sheet.]

Provincial statement of Objectionable Items in the accounts of Executive Engineers for the month of April 1888 requiring the orders of Government.

Presidency Dn (Contd)

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate. Amount of Estimate.	Comparison with Estimate. Expenditure up to Date.	Comparison with Estimate. Excess over Estimate.	Comparison with Appropriation of the Year. Amount of Appropriation.	Comparison with Appropriation of the Year. Expenditure of the Year.	Comparison with Appropriation of the Year. Excess over Appropriation.	Expenditure during the Month.	Opinion of the Superintending Engineer, with final remarks by Examiner.	Orders by Government.
	Want of Appropriation										
	Imperial										
10	Fort St George Royal Artillery Sergeants mess and adjacent godowns converting the — into a latrine and Lavatory	April 1888	"	"	"	"	1733	1733	1733	(10 to 12) The Executive Engineer states that funds have been applied for.	Funds have been provided in G. O. No 1969 W d/2 July 1888
11	Imperial Military Minor new works	do.	"	"	"	-	999	999	999		
12	Imperial Military Repairs	do	"	"	"	-	6945	6945	6945		
	Provincial										
13	Provincial Civil Repairs	do	"	"	-	-	1783	1783	1783	(13) The Executive Engineer states that funds will be applied for.	Funds have been provided in G. O. No 1968 W d/2nd July 1888
	Miscellaneous Irregularities										
	Works for which Revised Estimates or Deviation Statements are necessary										
	Imperial										
14	Converting a Racquet Court into a covered Gymnasium Fort St George	March 1888	11890	9774	"	-	-	-	20	(14) The Executive Engineer stated in the Objectionable Items Statement for March 1888 that a Revised Estimate including certain items not provided for	Noted

Provincial statement of Objectionable Items in the accounts of Executive Engineers for the month of April 1888 requiring the orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			Comparison with Appropriation of the Year.			Expenditure during the Month.	Opinion of the Superintending Engineer, with final remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Imperial (Contd) Miscellaneous Irregularities (Contd) Works for which Revised Estimates or Deviation Statements are necessary (Contd)		Presidency Dn (Contd)							for in the Estimate was under preparation	
15	Constructing Public buildings for a Regiment of Native Infantry Bangalore —	March 1888	21636	21928	267	-	-	-	25	(15) The Executive Engineer stated in the Objectionable Items Statement for March 1888 that a Deviation Statement including items not provided for in the Estimate would be sent to the Superintending Engineer's Circle	Noted Noted
16	Bangalore Agram Entrenchment rebuilding with masonry the present puddle walls of covered way at —	do	1522	1624	102	-	-	-		(16) The Executive Engineer states that the Revised Estimate is under ~~preparation~~ reference	Noted Noted
	Provincial.										
17	Madras Lunatic Asylum providing additional accommodation —	Augt 1887	9,630	10,031	401	-	-	-		(17) Revised Estimate still awaited.	Revised estimate is awaited Revised estimate is awaited

Provincial statement of Objectionable Items in the accounts of Executive Engineers for the month of April 1888 requiring the orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate. Amount of Estimate.	Comparison with Estimate. Expenditure up to Date.	Comparison with Estimate. Excess over Estimate.	Comparison with Appropriation of the Year. Amount of Appropriation.	Comparison with Appropriation of the Year. Expenditure of the Year.	Comparison with Appropriation of the Year. Excess over Appropriation.	Expenditure during the Month.	Opinion of the Superintending Engineer, with final remarks by Examiner.	Orders by Government.
	Provincial (Contd) Miscellaneous Irregularities (Contd) Works for which Revised Estimates or Deviation Statements are necessary (Contd)		Presidency Dn (Contd)								
18	Putting new roof on closed prison cells, penitentiary Madras	March 1888	8,325	9177	—	—	—	—		(18) The Superintending Engineer 5th Circle has ordered the Executive Engineer to send in a Revised Estimate to cover all excesses. Sanction to Revised Estimate awaited.	Revised estimate is awaited
	Miscellaneous Irregularities. Works for which Revised Estimates are necessary Excluded Local.		Chingleput Dn								
19	Constructing a light house at the Seven Pagodas	Septr 1887	8165	6253	—	—	—	—	—	(19) The Superintending Engineer states that the Executive Engineer has already been requested to submit Revised Estimate. This is now 8 months overdue.	The submission of the revised estimate should be expedited

Provincial statement of Objectionable Items in the accounts of Executive Engineers for the month of April 1888 requiring the orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			Comparison with Appropriation of the Year.			Expenditure during the Month.	Opinion of the Superintending Engineer, with final remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
			Chingleput 2nd (Contd)								
20	Other Miscellaneous Irregularities Imperial Military Repairing cheeks of ~~shoeing~~ Shoeing and gram sheds attached to Royal Artillery Mount	May 1887	27	25	–	–	–	–	–	(20) The Superintending Engineer states that the outlay should be borne by the Military Department and as the item has been outstanding and reported since May/87 the delay in transferring the charge to the Military Department is specially brought to the notice of Government.	Early steps should be taken for the transfer of the charge to the Military Department.
21	Provincial Pay of Maistry Chellaswamy charged to two different works viz. Improving the North Barracks at Mount Rs 15-13-4 Constructing a vestry in the English Cemetry at Mount Rs 9-2-8	Oct 1887		Rs 25/-	–	–	–	–	–	(21) Result of orders passed by Government in G. O. No 1481 W dated 19th May 1888 intimating that the question is under reference, is awaited.	The subject is still under reference.

[P. W. D. Form No. M 172—Inner Sheet.]

Provincial statement of Objectionable Items in the accounts of Executive Engineers for the month of April 1888 requiring the orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			Comparison with Appropriation of the Year.			Expenditure during the Month.	Opinion of the Superintending Engineer, with final remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
				P. W. Stores							
22	Miscellaneous Irregularities Item outstanding for more than 3 months. Provincial Secretary Board of Revenue. Value of Instruments supplied and additional charge —	Jany 1888		Amount Rs as p 40-9-2						(22) The Executive Engineer states that a reminder has been sent. Early adjustment looked for.	This item should be adjusted without delay
				P. W. Workshops							
23	Schedule of Workshops manufacture Suspense. Materials in hand Reserve Limit — Balance at end of April 1888 —			Rs 25,000 26,757						(23) The General Superintendent states that the excess balance is due to purchase of timber in connection with lock gates for Kurnool Canal, and that it will shortly disappear.	Noted

This item should be adjusted without delay

Noted

Provincial statement of Objectionable Items in the accounts of Executive Engineers for the month of April 1888 requiring the orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			Comparison with Appropriation of the Year.			Expenditure during the Month.	Opinion of the Superintending Engineer, with final remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
			P. W. Stores								
	Miscellaneous Irregularities Item outstanding for more than 3 months. Provincial										
22	Secretary Board of Revenue. Value of Instruments supplied and additional charge	Jany 1888		Amount Rs as p 40-9-2						(22) The Executive Engineer states that a reminder has been sent. Early adjustment looked for.	This item should be adjusted without delay
			P. W. Workshops								
	Schedule of Workshops manufacture Suspense.										
	Materials in hand Reserve Limit			Rs 25,000							
23	Balance at end of April 1888			26,757						(23) The General Superintendent states that the excess balance is due to purchase of timber in connection with lock gates for Kurnool Canal and that it will shortly disappear.	Noted

[P. W. D. Form No. M 112—Inner Sheet.]

Provincial statement of Objectionable Items in the accounts of Executive Engineers for the month of April 1888 requiring the orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			Comparison with appropriation of the Year.			Expenditure during the Month.	Opinion of the Superintending Engineer, with final remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
			P.W. workshops (Contd)								
	Miscellaneous Irregularities (Contd) Schedule of Miscellaneous Advances Work done for outsiders without their cost being recovered in advance										
24	Valayuthan Acharry	March 1888		0-11-0	-	-	-	-	-	(24 to 28) The General Superintendent states that these items were recovered in May 1888 but they should have been recovered in advance.	Noted Noted
25	Mr. S. Frances	do		0-8-3	-	-	-	-	-		
26	W. C. Wright Esqre:	do		12-15-3	-	-	-	-	-		
27	Political agent for Pudukota			102-9-3	-	-	-	-	-		
28	Chairman Municipal Council, Madura			3-12-0	-	-	-	-	-		
	Schedule of Workshops Manufacture Suspense List of General charges April 1888										
29	Payment of half sick pay to workman hurt on duty	April 1888		2-4-0	-	-	-	-	-	(29) The General Superintendent states that sanction of Government has been applied for through the Superintending Engineer. Orders of Government will be awaited.	Noted Noted

[P. W. D. Form No. M 112—Inner Sheet.]

Provincial statement of Objectionable Items in the accounts of Executive Engineers for the month of April 1888 requiring the orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate.			Comparison with Appropriation of the Year.			Expenditure during the Month.	Opinion of the Superintending Engineer, with final remarks by Examiner.	Orders by Government.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.			
	Miscellaneous Irregularities (Contd) Purchase of European Stores in the local market April 1888		P.W. Workshops (Contd)								
30	Central Office V. No. 6 Iron pig English 3 Tons	April 1888		Rs 180						(30) The purchase of articles of English manufacture in the local market without Government sanction is irregular and is brought to the notice of Government.	Early steps should be Early steps should be taken taken for the removal for the removal of objection of objection to these items to these items
	Purchase of European articles in the Local Market without previous competent sanction		Presidency Do								
31	Copper band for Lightning Conductors for the work "Constructing Public buildings for a Regiment of Native Infantry at Bangalore"	March 1888		1239						(31) The sanction of Government to the local purchase is necessary	

Provincial statement of Objectionable Items in the accounts of Executive Engineers for the month of April 1888 requiring the orders of Government.

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	Comparison with Estimate. Amount of Estimate.	Comparison with Estimate. Expenditure up to Date.	Comparison with Estimate. Excess over Estimate.	Comparison with Appropriation of the Year. Amount of Appropriation.	Comparison with Appropriation of the Year. Expenditure of the Year.	Comparison with Appropriation of the Year. Excess over Appropriation.	Expenditure during the Month.	Opinion of the Superintending Engineer, with final Remarks by Examiner.	Orders by Government.
			Presidency Dn (Contd)								
	Miscellaneous Irregularities (Contd) Rents outstanding for over 3 months.										
32	Rent due to Sub Conductor Andrew Smith	April 1888	-	36-12-0	-	-	-	-	-	(32) The Executive Engineer states that the list for recovery has been sent to Bhamo.	Noted
33	Surgeon Major G. B. Hickson who occupied Field Officer's quarters No 2 Fort St George from 4th to 30 April 1887	March 1888	-	45	-	-	-	-	-	(33) The Executive Engineer stated in the Objectionable Items Statement for March that the list for recovery was sent to Surgeon Hickson Toungoo. The rent has been more than a year outstanding.	Noted
34	Surgeon H. A. Jacob who occupied No 4 Captain's quarters Fort St George from December 1887 to Feby/88	do	-	64-5-11	-	-	-	-	-	(34) The Executive Engineer stated that the list for recovery was sent to the Field Paymaster Burmah. Very early adjustment is desirable.	Noted

CM 27-7-88

27/7

Jon 5/8/88

Major R.E.
Examiner of P. W. Accounts,
Madras.

Fd. to the Secy to Govt [illegible] thro the Exr of P.W. Accts

Ch 20/7

Rn 23/7

Date taken out.	FOR WHAT PURPOSE.			Initials of Referencer.	Date returned.	Initials o attender.
	Department.	C. No.	Year.			

[R.O. 10]

5,000—21-7-09.

MADRAS RECORD OFFICE.

Block No.

Paper taken out of the Records from the charge of the Referencer,

Dept. P. W Press/Mis./Rout. No. 2415 W, dated 9. 8. 1888 19 , Rack No. , Range.

Date taken out.	For what purpose.			Initials of Referencer.	Date returned.	Initials of attender.
	Department.	C. No.	Year.			
27.1.22	P.W	1035 W WR 947		AP	9-2-22	AP

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P.W.C. No 7651

Recd 3.8.88.

No B/2413 Wd/9 August 1888

Sanctioned

Sanctioned

5/8/88

Exr o w a P 9/8

Exr P.W.a

P 10/8

8/8/88

[C. No. 8.]

GOVT. OF MADRAS. } 1888. { P.W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 2 August 1888.

OFFICE NOTE No. 1999

To

W.

E. C. Gurusawmi Pillai accountant 4th grade of my office applied for and obtained a years furlough from 19th. July 1888. I propose to appoint Mr. E. L. Taylor (a graduate of the Madras University and at present employed as a master in the Doveton College on Rs. 120 per mensem) as an acting clerk on Rs. 60 per mensem from the balance of Gurusawmi Pillai's pay and solicit sanction of Government to the appointment of Mr. Taylor on the condition of his passing the examination prescribed by P. W. D. Code para 172(c) on the next occasion (July 1889) on which it is to be held.

KEEP-WITH Genl. No.

dated 188 .

C.

2/8

1,000—7-2-88.

10/8

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188 .

P. W. DEPARTMENT.

Current No. 7393

From

The Public Dept

ENCLOS.—

No. 712 A Mis

Dated 17. 7. 88

Received 27. 7. 88

SUBJECT.

Report on Native Newspapers for the fortnight ending 30th June 1888.

DISPOSAL.

No. 2414 W Dated 9 August 88

Recorded

(Initd) J. O. H.

Disposal noted on original which is among confidential records -

21-5-08✓

2258 W – 13-8-83
2636 W – 28-10-81
2180 W – 2-9-81
2776 W – 8-7-78
880 W – 15-3-77
850 W – 31-3-82

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[C. No. 8.]

OVT. MADRAS. } 1888. { P.W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 25 July 1888.

Office Note No. 1963

In mofussil stations lascars are usually employed for pulling punkahs.

Keep-with Genl. No.

dated 188 .

W.

flag

Please see G. O. No. 850 W.

d 31st. March 1882. The inter-

ation put upon this G.O. by my

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ccount of punkah-pulling are to

dmitted for mofussil stations

he P. W. Department.

I beg to enquire whether

above interpretation is in

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flag X

No. 2258 W. dated 13th. August 1883,

cribing Rs. 4 per mensem as the

num rate of pay for punkah-

ers at the presidency.

25

C.

25/7.

25/7.

1,000—7-2-88.

8th November 1887, No. 2984 W., Public Works.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following paper:—

Office note from the Examiner, Public Works Accounts, dated Madras, 4th October 1887, No. 608.

I submit, for the orders of Government, notes of a recent inspection of the office of the Executive Engineer, Nellore division, by Mr. Rainier.

2. The state of the accounts of the division has been injuriously affected by the incorporation of the Sangam division; the payments and vouchers to be dealt with have increased three-fold; and the difficulty thus created has been enhanced by the absence of system previously prevailing in the Sangam division.

3. The practice with respect to payment of piece-workers and suppliers of materials (paragraph 3 of notes) is certainly opposed to Code paragraphs 1818, 1829 and 1830, but I would suggest that the arrangements be not disturbed pending settlement of the general question of method of payments now under consideration.

4. From paragraph 4 of the notes it appears that the rule as to inspection of sub-divisional offices is not observed. As such inspections are of importance, I think it would be better that I should bring any failure in this respect more promptly to the notice of Government by special report in each case.

5. With reference to paragraph 8 (*b*) of the notes, as Code paragraph 790 now stands, a reference to the Chief Engineer, Public Works Department, is certainly necessary in each case of a lower subordinate, or other servant in an analogous position, being entrusted with cash or stores; but it is a question whether some general rule on the subject might not be framed which would obviate such reference. Superintending Engineers might perhaps be asked to report and suggest as to this.

6. The misunderstanding with regard to the Code rules as to duplicate vouchers and certified copies of vouchers is not confined to the Nellore division (paragraph 8 (*c*) of notes). It seems to be very general. I shall therefore deal with the matter in a separate note.

7. An accountant should certainly initial all documents examined by him, and date his initials, but it is difficult to enforce the responsibility for the observance of rules as to many little matters of this sort in the absence of any manual for the guidance of accountants. Stray orders and occasional circulars are soon lost sight of, and inconvenient to refer to. It is not desirable to encumber the Code with all the little details of an accountant's duties, but as soon as the question as to the responsibility of the accountant (with reference to Code paragraph 378), the question of payments, and one or two other related questions are settled, I hope to be able to prepare a manual for the guidance of divisional accountants.

8. The above remarks also apply to the irregularities noticed in paragraph 9 of the notes, so far as the accountant is responsible for them. Unpunctuality in the

submission of ten-day reports, non-compliance with rules as to payments to contractors, &c., and the great increase of work consequent on the incorporation of the Sangam division, have also exerted an injurious influence. I think the rules as to ten-day reports require some revision, and this will be separately dealt with. In my opinion it is hopeless to expect that the contract accounts, or any other accounts, shall be properly kept, until the practice as to payments, &c., and all the details of procedure for accounting, are brought into correspondence, either by making the practice conformable to rule, or by modifying the rule to suit the practice; and I trust an attempt will soon be made in this direction.

9. Steps should be taken to clear the account of the work on the Kanigiri reservoir (paragraph 10 (*e*) of notes), and to come to a settlement with the contractor.

10. The discrepancies referred to in paragraph 10 (*h*) to (*m*) should be inquired into and adjusted, and their adjustment reported as soon as possible.

11. With reference to paragraph 11 (*b*), I would suggest that the Executive Engineer be directed to take steps at once to adopt the Code practice and to report that he has done so, and the same with regard to the cancelling of measurement sheets.

12. With reference to paragraph 11 (*e*), some temporary increase of the office establishment seems very necessary.

13. Attention is invited to the remarks in paragraphs 14, 15, 18, 19, 20, 21 and 22.

14. With reference to paragraph 24 it seems desirable to prescribe forms in which travelling allowance claims of lower subordinates, &c., shall be recorded and disposed of.

15. With reference to paragraph 25 of the notes, the Executive Engineer should, I think, be required to report that the necessary attestation and re-attestation have been made, and the missing service book supplied and posted.

ENCLOSURE.

NOTES of Inspection by H. RAINIER, Esq., of the Office of the Executive Engineer, Nellore Division, from 27th to 31st August 1887.

Mr. J. J. Whiteley, Executive Engineer, 4th grade, is in charge of the division, having taken over from Mr. A. A. G. Malet, Executive Engineer, 4th grade, on the 29th July 1887, previous to the latter officer's departure on privilege leave. The office was last inspected by an Accounts officer in October 1886 (see G.O., No. 2769 W., of 21st October 1886).

2. The division now comprises not only its area at the time of the last inspection, viz., 8,739 square miles, or 9 taluks, but the whole of what was then known as the Sangam project division, which was from the 1st March 1887 amalgamated with the Nellore division under Chief Engineer's Public Works Department Memorandum, No. 686 C., of 25th February 1887.

3. The effect of the amalgamation on the accounts work of the office is shown by the following:—

Months.	Number of vouchers paid in divisional and sub-divisional offices.		Works in progress throughout the division.	
	1886.	1887.	1886.	1887.
March	489	1,476	93	273
April	187	541	47	150

4. The sub-divisions are now as follows:—

(1) *The Sangam Sub-division* under Sergeant Cope, Supervisor, 1st grade.
(2) *The Kandukúr Sub-division* under Mr. E. Vigor, Supervisor, 2nd grade.
(3) *The Gúdúr Sub-division* under Mr. T. D. Enright, Supervisor, 2nd grade.

Up to the 15th instant the Sangam Sub-divisional officer was Mr. Subrahmanya Aiyar, Assistant Engineer, 2nd grade, who had a drawing account. Now, however, all Sub-divisional officers are imprest-holders. The Sub-divisional officers pay piece-workers, but do not pay contractors; bills paid to piece-workers are checked in the divisional office after payment. Bills for materials are invariably paid by Sub-divisional officers before and without orders from the Executive Engineer; this seems contrary to Code paragraphs 1818, 1829 and 1830.

5. The Sangam sub-divisional office has not been inspected by the Executive Engineer since the divisions were amalgamated on 1st March 1887. Under Code paragraph 317 the inspection of sub-divisional offices should be carried out at least twice a year. The Gúdúr sub-divisional office was last inspected by the Executive Engineer in January 1887; the Kandukúr sub-divisional office in February 1886.

6. The imprest-holders are as follow:—

Name.	Designation.	Amount.
		RS.
Mr. T. D. Enright	Gúdúr Sub-divisional officer	50
Mr. E. Vigor	Kandukúr do.	600
Mr. A. Salisbury	Supervisor	200
Mr. J. A. Sydenham	Overseer	100
C. Singaravelu Mudali	Do.	50
A. V. Runga Row Naidu	Do.	100
K. Chendrasekhara Row	Delta Superintendent, Nellore	100
B. Peramraju Naidu	Pennér Anicut Superintendent	300
R. A. Moothusawmy Achary	Sangam do.	50
Sergeant E. Cope	Sangam Sub-divisional officer	1,000
Sergeant J. Cherry	Supervisor	400

All are recouped by the Executive Engineer.

7. The balance of the Executive Engineer's drawing account on the 1st August 1887 was proved correct; the Executive Engineer's cash book was checked for a month and found in order. The cash abstract book is regularly and accurately posted.

8. The imprest accounts recouped in June and July 1887 were audited, and the following notes are offered:—

(*a*) Mr. Enright's imprest sent up for recoupment on 24th June and 15th July was left unrecouped till 18th July 1887. Similarly Mr. A. V. Runga Row's imprest sent up on 23rd April, 19th May and 23rd June 1887 were left unadjusted till 30th June 1887.

(*b*) An imprest of Rs. 50 opened with the Sangam Anicut Superintendent on 18th July 1887 apparently requires, under Code paragraphs 790 and 791, the Chief Engineer's orders as regards the Superintendent's exact form and amount of security. It seems from the Code as at present written that the Executive Engineer cannot arrange such security without reference to Chief Engineer, Public Works Department, in every case.

(*c*) It is supposed to be necessary that, for every voucher sent up to the Examiner with the accounts, a certified copy (Code paragraph 1644) should be kept by the Executive Engineer, so as to enable the Executive Engineer or his accountant or any inspecting officer to trace back and check the back payments regarding any work. Code paragraph 1644 is sometimes regarded by Executive Engineers as meaning that such certified copy may be kept whenever the Executive Engineer considers it necessary.

(*d*) The accountant's check of the sub-divisional and other imprest accounts is not indicated by the usual initial and date of such audit. Any accountant taking pains to thoroughly audit these accounts and appreciating the importance of the duty would be very careful to show by signing and dating each operation that he had performed it and was responsible for the accuracy of the accounts so audited.

(*e*) Pay of Maistry Etherajooloo for 1887, Rs. 24, was charged to five different works; this is contrary to Code paragraph 935. Narasimulu Maistry is similarly charged to more than one work.

9. The works of the old Nellore division are principally carried out by piece-workers; there are no contractors except in what was the Sangam project division, which is now the Sangam sub-division of the Nellore division, where there are contractors, piece-workers and daily labor.

10. Regarding those works which were in progress in May, June and July, the entire accounting was checked, the work abstracts being as far as possible audited. The unvouched outlay for March and April was audited. Materials at site accounts for four months were also audited. The following notes are offered:—

(*a*) *Special repairs to the regulator at workshops.*—Labor employed from 21st to 31st May 1887 was not brought to account as a liability in that month, although the receipt of the ten-day report on the 6th June would seem to have admitted of it. June's work abstract is not yet prepared.

(b) *Repairs to Kanigiri head-sluices.*—Labor from 11th to 20th May 1887 was not shown in the accounts for May (part I of work abstract); in fact the work abstract for May is even now incomplete.

(c) *Extending the rear apron of Sangam anicut.*—Executive Engineer has not signed or initialled work abstracts for June or July 1887. Part IV not acknowledged by any one. Register of works not posted for July; ten-day reports received along with nominal rolls. Piece-work done, Rs. 50-3-1, and measured on 18th April brought into part I of work abstract, in month of payment, namely, June 1887. Muster rolls 11th to 20th May paid on 31st May and not yet brought into part I of work abstract for June 1887. In fact part I of work abstract for June contains only liabilities for May.

(d) *Extending apron below the drop at 3 miles, Kanigiri Main canal.*—Abdul Kareem Sahib's contract work, measured on 15th April 1887, was paid for on 18th June 1887, and was only then (June 1887) recorded on both sides of the contractors' ledger account and in part I of the work abstract. Under Code paragraph 1367 the work measured should have been reported in April and would have then been credited to the contractor and charged as a liability in part I of April's work abstract (please also see Code paragraph 1864). Part I of work abstract for June contains only one item of June's liabilities, the remaining ten items appertaining to May 1887.

(e) *Kanigiri reservoir, earthwork and revetment, estimate Rs.* 2,17,562.—The register of works shows no entry since April 1887; work measured in March 1886 was credited to the contractor in a contract certificate, dated July 1886. There was in that month due to him Rs. 1,094–4–1. The work was finally measured up in February 1887, but the further work then measured has not been credited to the contractor in his ledger account though a final contract certificate was in February 1887 prepared. This paper is, however, so much altered in pencil and so confusing that a revised version is necessary; moreover, the February 1887 final certificate has not been passed by the Executive Engineer. The last *payment* made to the contractor was in April 1886, which, however, did not include the work measured in March 1886, but included work measured up to February 1886. It is understood that the delay has arisen chiefly through the contractor's unwillingness to take payment pending full and final settlement. Meanwhile, as he disputes the measurements, it is a pity that his ledger account has not been better and more punctually posted and that his signature to its accuracy has not been occasionally obtained. As it is, the exact state of the contractor's account should be reported to the Superintending Engineer, whose permission should be obtained to close the account, crediting the contractor's balance to deposits pending his willingness to receive it (Code paragraph 1828). The measurement book could not be produced though the work is finished.

(f) *Aqueduct below Stonehousepet bridge.*—The piece-work bill of Lakshmiah for Rs. 16–14–0 in June 1887 not supported by a measurement sheet, and the station book was not available. The piece-work bill of Veerasawmy in the same month for Rs. 18–14–5 was not supported by measurement sheet, but was compared with the station book.

(g) *Southern channel special repairs.*—Ten-day report, 1st to 10th June 1887, was received in the Executive Engineer's office on the 11th July 1887. Ten-day reports, 11th to 20th June 1887, were found to be incorrectly prepared, parts II and III omitting the materials received from contractors and others and issued to works.

(h) *Special repairs to Mulunudi.*—The value of materials at site acknowledged by the Supervisor as on 11th August 1887 is Rs. 29–6–0, whereas that at debit of the work is Rs. 34–9–6. This difference will be inquired into.

(i) *Chillakur tank improvements.*—The ten-day reports for 1st to 10th May 1887 were taken to account in July 1887; that for 21st to 31st March 1887 in July also. The materials at site balance as per register of works is Rs. 68–11–5, whereas the Supervisor acknowledges only Rs. 54–15–5; this will be inquired into.

(j) *Nellore tank supply channel.*—The work abstract shows materials at site valued at Rs. 120–7–9, whereas the Supervisor acknowledges value Rs. 100–5–9; this also requires inquiry.

(k) *Sarvapalli tank surplus weir.*—The register of works shows value of materials at site Rs. 1,046–13–10, whereas the Supervisor acknowledges only Rs. 988–9–9; this will be taken up and inquired into.

(l) *Veeranuakanupur tank repairs.*—There was an erroneous charge to this estimate (long ago closed and report rendered) of Rs. 280–4–0, which requires adjustment.

(m) *Closing breach of Pennér right bank at 13th mile.*—The difference between the materials at site balance acknowledged by the Delta Superintendent Rs. 710–2–4 and that shown in the work abstract Rs. 3,077–7–7 was analysed and accounted for.

11. *General remarks.*—(a) The works in the Kandukúr sub-division have not been inspected by the Executive Engineer, it is said, since February 1886; those in the Sangam sub-division since it became a sub-division of the Nellore division on the 1st March 1887.

(b) With reference to paragraphs 4 and 17 of the last report and paragraph 4 (a) of the previous report on this office, there has not yet been a departure from the "station book" system. Payments by Sub-divisional officers entered in their imprest accounts for work done are now, however, sometimes supported by measurement sheets, but whenever materials are supplied there

is no measurement sheet in support of the bill. Measurement sheets whenever submitted are copied by the paying officer into the station book of the work concerned, which station book regarding every work is said to be sent up to the Executive Engineer at the end of every month, and is supposed to be there compared with the measurement sheets by the accountant, the same measurement sheets having been previously checked with the bills when the imprest account was being checked; this is far more labor than there is occasion for. Measurement books regarding work paid for by Sub-divisional officers are not sent to the Executive Engineer's office till the work in question is completed, and when received in the Executive Engineer's office are not compared with the back measurement sheets or station books. Regarding bills for payment *in the Executive Engineer's office* a station book usually accompanies them, which is checked as regards the bill and then returned to the work. The present rules and practice regarding the submission of measurement sheets are understood to be under reconsideration by Government. The requirements regarding cancelling of measurements after use are understood in this division but are not observed.

(c) The work abstracts of minor works are much in arrears, those for May not being complete. Paragraph 14 of the last report on Sangam division (*vide* paragraph 2 of G.O., No. 2819 W., of 25th October 1886) has not yet been sufficiently attended to, the work abstracts of all works showing in part I liabilities which really appertain to previous months. The exact date of arrival of accounts documents in the Executive Engineer's office could not be ascertained, but ten-day reports are only recently coming to the Executive Engineer at all punctually, *i.e.*, as soon as possible after the close of the period to which they refer, and hitherto have continued to come up from works in the Sangam sub-division in the same dilatory way as was reported in paragraph 13 of the last report on the Sangam division office.

(d) Contractors' ledger accounts are kept very roughly. The dates of payments to contractors are not shown. Work done by contractors is not credited to their accounts till long after receipt of certificate.

(e) Notwithstanding the strenuous efforts of the present Executive Engineer and of his office, so long as the current accounting so far exceeds as it does now what the office staff can possibly do, heavy arrears will of course accumulate. The accountant, judging from his past reputation, is not likely to spare himself, but 185 work abstracts are in arrears, and of the two men who now assist the accountant one is comparatively new to the work. The Executive Engineer has applied for additional office staff including two more assistants to the accountant, and it is hoped that, for the present at all events, they will be allowed. It has been shown in paragraph 3 what increased accounts work the amalgamation of the two divisions has brought. The office before the amalgamation was not more than sufficiently manned for such work, consequently the pressure subsequent to the amalgamation has been overmuch and will no doubt receive early relief.

12. The stock in the division at the end of July 1887 comprised—

	Value. RS.
Small stone	166
Building materials	5,535
Timber	1,621
Metals	1,217
Fuel	114
Painters' stores	192
Miscellaneous	850
Total ...	9,695

Reserve limit sanctioned Rs. 16,500, G.O., No. 1732 W., dated 29th June 1887.

13. The sanctioned reserve limit does not apply to the following balances, namely :—

	RS.	
Workshop manufacture ...	1,276	No sanctioned estimate required.
Manufacture of bricks at Kanigiri Sub-division	2,235	Estimate sanctioned by the Superintending Engineer.
* Lime manufacture at Kothapalli.	2,949	Do. do. do.
Lime manufacture at Nellore ...	148	Manufacture stopped, consists of materials at site only, no sanction.
* Laterite manufacture	371	No sanctioned estimate.
* Granite stone manufacture ...	17	Do. do.
* Stone manufacture at Modegunta tank	68	Do. do.
Land kilns	3,506	Do. do.

14. The stock accounts were checked for two months.

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* In the Sangam Sub-division.

(*a*) The issues of timber (teak) for workshop jobs are not charged off till the jobs are finished, when one-fifth is added for wastage. The timber is in the Workshop Superintendent's custody both before and after issue to jobs. The sufficiency or otherwise of 20 per cent. for wastage could not be checked owing to the absence of any record of measurements of the timber in stock, though it was said such measurements had been made by the former Executive Engineer last March. It is thought important that the measurement of the timber (by a gazetted officer if possible) should take place more frequently than once a year and should be clearly recorded, any difference between book and actual balance being adjusted.

(*b*) In Form M. 9 the column "head in stock abstract book" should be more invariably filled in.

(*c*) The monthly statement of receipts, issues and balance of stock (Form M. 12) is not maintained for the Nellore sub-division.

(*d*) The balance at debit of manufacture in the case of *stone manufacture at Pennér anicut* at the close of 1886-87 was Rs. 22, which, being materials at site, should have been regarded in the current year's estimate, but was not.

(*e*) The pay of Maistry Kristniah employed on the brick manufacture at Kanigiri sub-division earned in May was not disbursed till July, when the liability was first recorded.

15. The works comprised in the balance of *Land kilns* were carefully picked out and their accounts analysed and audited for four months.

(*a*) The *Land kilns* account of the *stone manufacture at Pennér anicut* consists of only one work, which up to date has cost Rs. 1,991–14–8 and has suffered no reduction under Code paragraph 1789. The work abstract for June has not yet been examined by the Executive Engineer, nor the register of works for that month posted.

(*b*) The *brick manufacture at Pennér anicut* has a *Land kilns* account, the total expenditure of which is Rs. 1,315–15–6. There are five component works and a sub-head "General charges" to which sub-head has been debited the wages of watchers aggregating to Rs. 64–7–4, which should have been charged direct to the manufacture. There was an error in addition in the register of works. The total amount credited to this *Land kilns* account by debit to manufacture (Code paragraph 1789) is Rs. 76–8–10, which was done in February 1886; the manufacture operations stopped in February 1886 and are not likely to be resumed yet awhile.

(*c*) There has been a "General charges" account in the "Land kilns" account of *lime manufacture at Nellore* too, in which has been charged the pay of a gumastah, which should have fallen directly upon the manufacturing account and not on any *Land kilns account*, it being a current charge.

16. The jobs in progress in the workshops on the 1st August 1887 were 24 in number, the expenditure in July 1887 on jobs having been Rs. 1,310. There were on the 1st August 1887 no outstandings with private parties though prepayment for such jobs is not insisted on as required by Code paragraph 1813. The accounts are properly kept according to Code rules 1793 *et seq*, and except that the pay of an engine-driver was omitted from the time sheet for July—it having been through bad arithmetic omitted from the total of the muster roll for that month—the accounts for June and July were found correct. The accountant does not, as he undoubtedly should, check these accounts monthly, his excuse being that he has no time.

17. Separate returns are compiled of Provincial and Irrigation tools, the former return showing famine tools separately from Public Works Department tools. The return for the half-year ending 30th September 1887 is posted up to date; the tools and plant accounts were checked and found in order.

18. In the *deposits* there is an item of Rs. 46–2–4 since June 1886, being security from a contractor for work done in the Sangam Project sub-division. This sum is under attachment by the Court, and, under paragraph 2 of Examiner's endorsement printed with G.O., No. 1318 W., of 14th May 1887, should apparently be paid into Court.

19. There is not—but should be—a register of security deposits lodged in the Post Office Savings Bank (Code paragraph 1896). The Post Office Savings Bank pass books of six individuals could not be produced for examination; it was said that these books are with the Superintending Engineer, but they should be kept in the Executive Engineer's office.

20. There is an item of Rs. 258–10–9 at credit of stock purchases and sales since February 1887, certain stores supplied then having been under dispute as to price, which dispute is now about to be settled.

21. The budget registers were examined. No register of liabilities has yet been opened. The state of the grant under general establishment is not entered in the budget register.

22. The register of buildings does not include the Sub-Registrar's office at Gúdúr, handed over to the Registration Department on 29th April 1887.

23. The account of service labels is complete, and the transactions checked for one month were found correct, except that the accountant should examine and attest with his initials the accuracy of this account whenever a fresh supply of labels is indented for.

24. Paid travelling allowance claims of lower subordinates, office and petty establishments from March to July 1887 inclusive, were audited and found generally in order, subject to the following remarks:—

(*a*) In the memorandum of claims of A. Gopaliah, clerk, IV class, 3rd grade, for March 1887, there is no claim for daily allowance, though in the travelling allowance bill for March 1887, sent to the Examiner, daily allowance for the above individual is claimed for the 11th March. Again, daily allowance, which is claimed on the memorandum as for 17th March 1887, has been omitted from the divisional travelling allowance bill.

(*b*) The journal memorandum of P. Narayanaswamy, Sub-Overseer, for July 1887, was not available for audit.

(*c*) The claims generally are on slips of paper, one or more individuals' claims for a month being on one slip. Dates and distances are generally given, but not hours. Some claims are in Telugu, and some are not signed by the officer concerned.

25. Service books of all non-gazetted officers holding substantive appointments on the permanent establishment were examined.

(*a*) The entries on the first page of the service books of R. A. Muthusawmy Achary and of T. Venkatramiah have never been attested by any one.

(*b*) The following service books require re-attestation:—

Kasukhela Chandramowleiswara Row, Clerk.
Addepalli Gopaliah, Clerk.
S. Bheema Row, Clerk.
P. Setu Row, Clerk.
K. Narasinga Row, Clerk.
P. Manicum Moodelly, Clerk.
S. Rungiah, Messenger.
Chingeesha, Messenger.
R. Venkatasawmy, Lascar.
Sourinayagum, Lascar.
Francis, Lascar.
Lazar, Lascar.
Sheik Madar Sahib, Conservancy Lascar.

(*c*) In the service book of V. S. Sundaram Iyer, Delta Superintendent, the date on the first page is in pencil as 15th February 1886. The above officer joined this division on 1st July 1887 from the Gudiváda division, where the pencil entry was made.

(*d*) A. Sreenivasa Row was appointed permanent storekeeper on the 5th October 1886, but no service book has yet been opened. This will now be attended to.

26. The accountant is not sufficiently assisted at present, but this does not account for his inadequate audit of cash accounts.

(Signed) H. RAINIER,
Inspecting Officer.

NELLORE,
1st September 1887.

Order—dated 8th November 1887, No. 2984 W., Public Works.

Communicated to the Superintending Engineer, II Circle, for the information and guidance of the Executive Engineer, Nellore division.

2. The suggestions in paragraphs 3 and 4 of the Examiner's note are approved.

3. Superintending Engineers will submit their views on the question raised in paragraph 5.

4. The subject of paragraph 6 will be dealt with separately.

5. The Examiner's proposals with respect to the points referred to in paragraphs 7, 8 and 14 will be awaited.

6. The particular attention of the Executive Engineer should be drawn to the matters mentioned in paragraphs 9, 10, 11, 13 and 15 of the Examiner's note, and in the clauses of the inspection notes therein quoted.

7. The Superintending Engineer will report separately on the subject of paragraph 12.

(True Extract.)

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

To the Superintending Engineer, II Circle.
To Other Superintending Engineers.
To the Chief Engineer for Irrigation.
" Examiner, Public Works Accounts.
Exd. J. Moses.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1887} Madras.

PUBLIC WORKS.

Dated November, 8th.

Recd. *Encl.*

G.O., 8th Nov. 1887, No. 2984 W.

NOVEMBER.

Inspection

Orders on the notes of — of the Nellore Division office, submitted by the Examiner, Public Works Accounts.

KEEP-WITH Genl. No.

dated 188 .

1,000—7-2-88.

GOVT. OF MADRAS. } 1888. { P.W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 16 May 1888.

OFFICE NOTE No. 1504

To

W.

I beg to report with reference to Code para 317 and G. O. No. 2984 W. dated 8th. November 1887, that it appears from the accounts of the Buckingham Canal Division for the month of April 1888, that on the 9th. May , the office of the Southern Sub-division had not been inspected for over six months, the date of the last reported inspection being the 8th. November 1887.

16

C.

16/5

16/5

PWC No 4637

R/17.5.88

No. 1943 C d/18th May 1888

C

Copy forwarded to the S.E. II Circle for report

Copy forwarded to the S.E. II Circle for report —

MCM
18.5.88

Dr

S.E. II Circle 19/5

S.E. II Circle

R/ 19/5

No. 80 B.C.

Supg Engineer's office
2nd Circle
Bezwada 17th June
1888

From,

J. Hannan Esquire
Supg Engineer 2nd Circle

To,

The Chief Engineer
Public works Department
Madras.

Sir,

With reference to your memo No. 1943C of the 18th May 1888, I have the honor to inform you that the officiating Executive Engineer of Buckingham Canal Division promises to inspect the Southern Sub Division in this month.

I have the honor to be
Sir
Your most obedient servant
J. Hannan
Supg Engineer 2nd Circle

Compd

No. 80 B.C.

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2d Circle
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I have the honor to be
Sir
Your most obedient Servant

J Hannan
Supdt Engineer 2d Circle

Compd XW

1/22929R/88

EXECUTIVE ENGINEER'S OFFICE,

No. 103-

ON.

No 133 B.C.

Superintending Engineer's Office,
2nd Circle. Bezwada.
25th July 1888

From,

J. Hannan Esquire,
Superintending Engineer,
II Circle.

To

The Chief Engineer,
Public Works Department,
Madras.

Sir,

With reference to Government Order No 1881 W of the 23rd June 1888, I have the honor to inform you that the Southern Sub Division office of the Buckingham Canal Division was inspected on the 19th June 1888.

I have the honor to be
Sir
Your Most obedient Servant

J Hannan
Superintending Engineer
II Circle

No 80 B.C.

Supg Engineer's office
2d Circle

1881 W – 23-6-88
1943 C – 18-5-88
2984 W – 8-11-87

No 2416 W d/9 August 1888
B

P.W.C. No 7426

From,
The Suptg. Engineer,
2nd Circle.

To, The Chief Engineer,
P. W. D.

Dated 25th July 1888.

Recd 30

Communicated to the Exr P.W.D. in continuation of G.O. No 1881 W d/23d June 1888.

for
5/8/88

No 2416 W d/9 August 1888

No 133 B.C.

Southern Sub-Division Office of the Buckingham Canal &c. Informing ~~that the~~ — was inspected on the 19th June 1888.

Exr P.W.a D 9/8

Pd 10/8

W

With the orders

No. 103

EXECUTIVE ENGINEER'S OFFICE,
GODAVARI EASTERN DIVISION.
8th October 1887.

From
The Executive Engineer,
Godavari Eastern Division.

To
The Examiner
Public Works Accounts
Madras.

Enclo:

Sir,

I have the honor to bring to your notice that almost all the works in this Division are carried out on the piece work system and that, where several gangsmen are employed on one work, the preparation of a separate voucher for each buntadar or piece worker entails extra amount of clerical labor and stationary.

2. I have therefore subject to your approval directed that slight alterations of the headings may be made in form No. 14-A & payments made to buntadars on a single voucher instead of on different vouchers.

3. I enclose copy of form M. 14 A showing the alterations proposed by me & request that it may be authorized to be adopted when such payments are made to several men on any work in the Division.

I have &c. &c.
(Signed) J. E. Paul
Executive Engineer

(True copy)

J.E.P.

Executive Engineer E.

3