Hu. 21. XI. 88

A 23. XI. 88

30/11

~~Ack~~

№ 3724 W

PUBLIC WORKS DEPARTMENT.

B/

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the Novr 26, 1888

READ the following

From the Escr P.W.A. № 2553 d 7 Nov: 88.

In the circumstances reported the Govt agree with the Escr: P.W.A. that the accountants are not to blame for the over-payment to contractor G. Venkatachellam Puntulu.

2. With reference to paras 7 and 15 of the Examiner's note the attention of accountant V. Subbaroyadu Pantulu should be drawn to his want of care in checking ten-day reports.

HES
22 Nov.

20.11.88

21/11/88

Escr: P.W. Accts. 27/11

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have been brought about partly by the failure of the sub-divisional officer (Mr. Allen) to cancel the measurements when the original bill was paid, but mainly to what appears to have been the system — the faulty system — of paying for materials on measurement certificates of the sub-divisional officer without insisting on having actual receipts of the gumastah to whom the lime was delivered. The original payment was made on bills prepared when the contractor presented the gumastah's receipts; but the procedure in this case seems to have been exceptional.

№ 2453 W d/15.8.88
" 3227 C d/27.8.88
" 1657 W d/6.6.88
" 2286 W d/26.7.88

6/11

7/11

12.11.88

E 15

DW/14

materials, which appears to have been set aside until certain disputes about carriage etc. had been settled. This explanation may, I think, be accepted; it explains the Executive Engineer's query –

" Was not this bill returned for correction ? "

and accountant Baghyanatha Pillai's reply –

" The bill was not paid at all, being held over until the Executive Engineer inspected the quarry site as explained in my papers in December. The bill submitted on 31st. October was received by my predecessor".

13. S. Baghyanatha Pillai's then notes on the sub-divisional officer's letter "settled personally with division officer, and a cheque drawn for the materials for Kamalapuram lock", (see bill marked J).

14. I do not think that S. Baghyanatha Pillai could be blamed for this. Bills and measurements had been called for and submitted. Somewhat similar, perhaps identical, bills had been previously submitted and set aside, pending settlement of some disputes. The sub-divisional officer asked that the previous bills might be cancelled, and apparently, as far as they could be identified, they were considered as cancelled. This accountant being ignorant of the former transactions, could have no reason to suppose that the lime had been paid for, any more than any of the other items. There was no running account kept with the contractor, the previous bill having been paid for in full three months before. If the former accountant, or the former sub-divisional officer had been present, they would probably have recollected the previous transaction, but there being a new sub-divisional officer and a new accountant, with nothing to guide them except the uncancelled measurements, they were of course readily misled.

15. In my opinion no blame whatever can be held to attach to either accountant for the overpayment; but the fact that the overpayment was not sooner detected, does seem to have been partly due to the imperfect check of the ten-day reports by accountant V. Subbaroyadu Pantulu, and to the consequent incorrectness of the work abstracts. The actual overpayment seems to me to

month, nor of the irregular practice of carrying forward materials from one ten-day report to another (see ten-day report G.).

8. Accountant V. Subbaroyadu then made over charge of the accounts to accountant S. Bhagyanatha Pillai on the 7th. - 17th November 1886, (see para 7 of his letter).

9. On the 8th. December 1886, the Executive Engineer called upon the sub-divisional officer to send in at once, for payment, bills and measurement books for materials supplied by contractor G. Vencatachallem Pantulu for the lock at Kamalapuram, with others (see letter H).

10. Mr. Allen having apparently left the sub-division, the Supervisor in charge, T. Ramanujam Pillai, submitted bills for lime and a quantity of other materials, at the same time bringing to notice that a bill for materials supplied for the lock up to the 31st. October 1886, had already been submitted by the sub-divisional officer, which bill "must be cancelled" (see letter I).

11. At first sight it may seem that the sub-divisional officer was referring to the bills for lime already paid, and that his caution should have been sufficient to prevent the double payment; but this could not well be. To begin with, the then sub-divisional officer seems to have known nothing whatever about these bills; but if he had known anything he must have known that the bill for lime had been prepared in the divisional office, on receipts, of which the latest was dated the 1st. October, then sent to sub-divisional officer for verification before payment, and returned duly verified to be paid. The sub-divisional officer could not possibly have asked for the "cancelment" of a bill already paid. In his very next paragraph the sub-divisional officer refers to another bill about the payment of which he had some suspicion and which he at once excludes from his account; and he would presumably have treated the bill for lime in the same way if he had had any knowledge of it.

12. Baghyanatha Pillai's explanation is that the sub-divisional officer referred to a bill for

Executive Engineer

V. Subbaroyadu Pantulu appears to be free from any blame, and the mistake which probably led to the eventual double payment was apparently the failure on the part of Mr. Allen, Asstt. Engineer and sub-divisional officer to record in the measurement book the fact of bills having been drawn for payment, as required by Code para 1756. If this had been done there would in all probability have been no double payment.

7. On the 16th. October 1886 a ten-day report was submitted purporting to be a report of materials received at the lock from the 1st. to the 10th. October 1886, but it actually records a balance of lime at end of September 1886, a receipt of $74\frac{7}{20}$ candies during September and a balance of $78\frac{5}{20}$ candies carried to next ten-day report. Accountant V. Subbaroyadu states that he checked this ten-day report with the bills (see para 4 of his letter) but he apparently took no notice of the irregularity of recording in a ten-day report, for the period 1st. - 10th. October ~~1868~~, materials actually received in the previous

3. On the 1st. of October 1886, the gumastah gave another receipt for $31\frac{7}{20}$ candies of lime supplied in addition to the foregoing for the same lock (Receipt B.).

4. These receipts appear to have been presented at the divisional office in due course by the contractor, who applied for payment for materials supplied, and bills were thereupon drawn up in the divisional office, and sent (with the gumastah's receipts) to the Cowtaram sub-divisional officer for verification and return before payment (see copies of letters dated 22nd. September 1886 and 20th. October 1886 marked C and D respectively)

5. The bills were duly certified by Mr R. P. Allen, sub-divisional officer the first bill at camp Polrazu Canal, dated 29th. September 1886, and the second at camp Masulipatam, dated 23rd. October 1886, and returned to the divisional office (see bills E and F).

6. The bills were then approved and paid by the Executive Engineer, the first on the 5th. October 1886, and the second on the 27th. October 1886. So far accountant

Executive Engineer

[C. No. 8.]

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

EXAMINER, P. W. ACCOUNTS.

Madras, 7 November 1888

OFFICE NOTE No. 2553

Encl. 15

SECRETARY TO GOVERNMENT
10 NOV.
P. W. DEPARTMENT, MADRAS.

To

W.

With reference to para 2 of G.O. No. 1657 W. dated 6th. June 1888, requiring me to obtain from accountants V. Subbaroyadu Pantulu and S. Raghunatha Pillai their replies to the charge of carelessness made against them, and with reference to subsequent correspondence ending with your office note No. 3227 dated 27th. August 1888, I now submit the explanations received from the accountants, with the following statement of what appear to be the facts, and my remarks thereon.

2. It seems that on the 14th. of September 1886, the lock gumastah gave a receipt to the contractor for 43 candies of lime supplied for the lock (see receipt marked A.).

KEEP-WITH Genl. No.

dated 188 .

2,000—9-10-88.

EXAMINER
No. [illegible]
1 OCT 1888
ENCLOSURES
P. W. ACCOUNTS.

5
PW/1552/88

Executive Engineer

the above circumstances, I beg to point out that the initial accounts have been kept up as accurately as possible.

16. In conclusion I humbly beg to request that the above explanation may be taken in your generous view, and to support my cause. If not considered sufficiently complete, I request that I may be allowed access to any documents you may consider required in giving additional particulars.

All enclosures received with your No. quoted above are returned.

I most humbly beg to remain
Respected Sir
Your most Obedt. Servant
G. Bhagganadha Pillay
Accountant.
28. 9. 88.

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14. All these difficulties were personally represented by Mr. De Morgan and myself to Mr. Heaven at the time of his inspection of the accounts of the Division office in January 1887, when he recommended that an approximate cost should be struck as far as possible.

15 On the whole he was pleased with the state in which the Initial accounts had been kept. Please see the inspection report of F. G. Heaven Esqr., and also of H Rainier Esqr. who speaks highly of Gopal Row pantooloo and Venkatasamy Naidu for their intelligent way in which the work Abstracts had been written up. The same clerks were doing the same work in my time of 5 months. Under the

on works, and when payments were made in the Division, the transactions some time appeared as materials at site, until pointed out by the Sub Divisional Officer in charge of work. This is generally the case in a Division where materials had to be obtained from a distance varying from 30 to 40 miles. The system of debiting then and there the approximate cost of the materials so used to the Sub-heads concerned was no doubt found difficult at Gudivada, the work being mostly of masonry dependent on Bezwada Quary, and the adjustment of the difference, whether more or less between approximate and actual, that might become necessary after payment, entailing much trouble.

no control, such as the shallowness of the canal, the scarcity of iron punts procurable from the Kistna Eastern Division for conveyance of materials and such like. The 10 day reports received from the subordinates would not contain therefore the materials paid in the Division, but the Work abstracts for all works containing the materials at site were sent up for verification, and no remarks have ever been offered by subordinates, as they knew from the Divisional office payment, what and where the excess quantity of materials would be.

13 In most cases the payments to contractor were made one or two months after they had been supplied. In the interval the materials were likely to be used

on

12. In a barren Division like Gudivada, where even sand for works cannot be had, arrangements were being made for the conveyance of all materials from Bezwada to be stacked mostly at Pamaru, the Centre Depot of stores for the Division. When the names of works for which materials were specially collected, were known, irrespective of those debitable to general stock, some consideration was being given by Executive Engineer to contractor, and payment in most cases, made for materials at Pameru for various works in the Division, though not conveyed to the site of work; the difficulty in delivering them at site by the contractor, being due to circumstances over which the contractor has had

no

the contractor was twice paid by a clerical error for almost the same quantity of lime, the excess payment he must necessarily refund.

10. It is presumed (in the absence of Work abstract) this quantity of lime received in September, but paid in October 1886, must have been used up on the work before December 1886, when the same quantity was again paid, otherwise the mistake would have been detected while compiling the Work abstract for the said Lock, when the cost for $74\frac{2}{20}$ Candies would come to Rs: 1188.

11. As for the Initial accounts said to have been carelessly kept by my predecessor and myself I beg to offer the following remarks.

12

Executive Engineer

that lime had not been billed for already, from the measurement page not having been scored through, and the item included by the Sub Divisional Officer in that bill submitted with his no. (1455 of 12-12-86) quoted above, there appeared to me no necessity to refer to previous 10 day Report and Work Abstracts, the Measurement Book, being considered the most reliable one. I therefore checked the bill, as it is, as compared with the quantities in the Measurement Book, valued and submitted for payment, scoring out then only myself all pages in Measurement Book relating to it; the quantity arrived at, and paid by me being $74\frac{7}{20}$ that by my predecessor 74. Candies only).

9. It is apparent that

No. 1886 of 20th October 1886, should have added a remark in the Book that a bill had been submitted on such a date to Executive Engineer for payment.

7. The same Item was again included along with the other items in the bill submitted by the new Sub Divisional Officer, Cowbram, T. Ramanujam Pillay, with his No. 1455 of ~~9th~~ 12th December 1886; that submitted by him for all the materials supplied by contractor up to 31st October 1886, was not arranged for payment by my predecessor for the reason given in para 3 above. This bill evidently contained all the other materials including lime.

+ up to 31st October '86.

8. As it was thought that

Executive Engineer

in December 1886; when the Cowtram Sub Divisional Officer was requested to submit Bills, in letter No. 2290 of 7th December 1886, which were paid in full.

4. In vindication of my statement that he claimed carriage for these 2 miles, I request that a comparison may be made of the rate per candy of lime between the 2 payments, the difference being exactly (8-1-4-7-14-4) as: 3 the rate for 2 miles at 1½ as: per mile.

5 My predecessor, who arranged for payment of only lime of the materials collected for the Kamalapuram Lock should not have left other materials unpaid when they were also collected simultaneously with the lime, any difference in the carriage being adjusted in subsequent bills.

6

Executive Engineer

6 In receipt of bills supported by measurement book, with Cowtram Sub Divisional Officer's No. 1455 of 12th December, I was directed to check them from the Lock measurement Book which contained the quantity of not only the lime but also others in the same order as entered in the Petty contract Account No. II of December 1886, prepared by myself. The lime being the 5th item in the measurement book, it is not apparent, why that particular item of lime was arranged for payment by my predecessor, leaving out others, and why the measurement page was not scored through, directly the cheque was issued in October, either by the Executive Engr. or accountant. The Sub Divisional Officer, Mr. Allen, on approving the bill sent with

of miles for which carriage for materials should be allowed. The contractor agreed to supply from the 1st mile Bezwada Canal, but in course of quarrying stones at Bezwada Quarry he was prevented by the collector from proceeding further, as the quarry men had interfered with some of the architectural remains of the old temples standing on the quarry. Whereupon the contractor had recourse to select another site for quarrying stones &c, 2 miles distant from the bank of 1st mile of Canal, and for these 2 miles also carriage was claimed by him, which was not settled by the Executive Engineer till after his personal inspection of the Quarry site in

Kistna Eastern Division, in connection with a suit pending against the said Contractor.

Having been directed in your No 435 S.C 4th dated 15th eptember 1888, to submit one without them, I beg to send in mine.

3. Accountant Soobrayadu Pantooloo my predecessor, told ne (~~on~~ his departure for the ~~Godavari~~ Ganjam District in the middle of November 1886) hat Government owed Contractor Venkatachalam Pantooloo the whole cost l materials supplied for e Kamalapuram Lock, e payment on which, he id, was deferred pending e settlement by the Executive Engineer of the number of

13/8 88

Executive Engineer

To,

The Examiner of
P.W. Accounts
Madras.

Respected Sir,

With reference to your No 343 S.E. 4th of 15th June last, communicating a copy of G.O. No 1657 of 6th idem, calling on me to explain how it was tha lime was twice paid in the late Gudivada Sub. Divi to Contractor G. Venkatachala -pantooloo, I respectfully beg to offer this my explanation.

2. I thought I would h an access to the several doc -ments, for reference, calle for in this office No 98 of 2 June, but am at some disadvantage as they we not furnished, being req

lite
or

will

-intending Engineer's report not having contained any details, I was obliged to go to Bezwada and Gudivada to get detailed information from accounts and other documents, as it would not be possible for the Executive Engineer Kistna Eastern Dn to send me here all the correspondence books and accounts of late Gudivada Division for reference. I travelled with your permission and request that you will kindly sanction my travelling expenses for going to, and returning from, Bezwada and Gudivada.

I beg to remain
Sir,
Your most obedient
Servant
V Subbarayudu

Dowlaishwaram
10th August 1888

Accountant
Godavari Eastern Dn

No 63
Forwarded
13/8 88
Paul
Executive Engineer

E.2
P.W. 11520/88

Puntulu all relate to the period after I left the Division. To support my statement, I have taken a copy of the list made out by the Assistant Accountant Kistna Eastern Dn and beg to send it herewith for your perusal.

15. Under the circumstances, I respectfully submit that I am not at all deserving of the reprimand recommended by the Superintending Engineer. I am confident that he would not have mentioned my name, had the information noted by me above, been known to him. I served under J. Hannan Esquire as Divisional Accountant both in Gudivada and Rushikulya Divisions, and he was quite satisfied with my work. I beg to enclose copies of testimonials given to me by him.

16. In conclusion, I beg that I may take the opportunity of bringing to your kind notice that owing to the superintending

No 1455 of 12-12-86 been properly attended to in the Divisional office before cheque was issued on 17-12-86.

14.

2ndly As regards carelessness in keeping initial accounts, I beg to bring to your kind notice that the charge of superintending Engineer is so general that it is almost impossible for me to offer any explanation. The accounts and records were systematically kept by me up to date of my departure for Rushikulya. There was no confusion whatever, when I was in charge of the accounts of late Gudivada Division. I performed my duties with utmost care and the Deputy & assistant Examiners and superintending Engineers, who inspected the office, did not find fault with the work accounts. I would beg to quote the G.Os noted in the margin× for your kind consideration. The amounts overpaid to, and due from Venkatachellam Puntulu

× No 2023 W of 16-8-84.
No 456 W of 27-2-85.
No 255 W of 29-1-86.

The number & date of the G.O of 1887 is not known to me.

late Gudivada Division. W. C. De Morgan Esquire Executive Engineer who signed the statement may perhaps remember and testify to the fact.

12. In accepting bills for materials measured and recorded on a previous date (interval of 3 months in this case) it was, I think, the duty of the person, who checked the bill, to see whether any payments ~~made~~ had been made subsequent to the date of measurement, as payments were not always made on original measurement books, but sometimes on extracts from measurement books and bills forwarded by the sub Divisional officers.

13. Under these circumstances you will be pleased to observe that there was no carelessness on my part in the matter and that the 2nd payment for the same quantity of lime would not have occurred, had the sub Divisional officer's letter No

sub Divisional officer when he passed the bills; please see para 6 above.

11. In the letter written to Contaram sub Divisional officer No 2058 of 6-11-86, copy herewith sent, it was asked that bills for different kinds of stone supplied by G. Venkatachellam Puntulu for Kamalapuram Lock should be sent in. The letter was despatched just when I was handing over charge and I informed my successor that the lime supplied by G. Venkatachellam Puntulu had been paid for and that payment should only be made for stone (dressed faces &ca) on receipt of bills from sub Divisional officer. I remember having noted this fact in the statement of unadjusted claims of the supplier, which I prepared and handed over to my successor when I gave over charge. I am unable to send a copy of the statement with this letter, as it is not now forthcoming in the records of

late

and that brought forward in tenday reports for December 1886, January 1887, & February 1887, i.e., the quantity in Part IV of Work abstract was greater than the balance shewn in tenday reports. The double payment could have been detected, and recovered from the subsequent payments made to the supplier which amounted to nearly Rs 10,000, if any attempt were made by the Work abstract clerk, Accountant and the sub Dl officer, who signed the Part IV, to find out the cause of the large difference.

10. The original measurement book was not received in the late Gudivada Dn office until 14-12-86 i.e., until about a month after I left the Division, (Please see copy of late Kowtaram sub Dn No. 1455 of 12-12-86) and I had, therefore, no opportunity to cross the entries in red ink in the original measurement book, which ought to have been done by the

sub

-al office vouchers for October 1886, which include the bills for first payment of lime on Kanalapuram Lock referred to above, were handed over to my successor in giving over charge of the accounts. Please see reply to query 12 of transfer report. The work abstract for the work for October 1886 which contains the entries for 1st payment of lime was checked by my successor and the work voucher, with which the vouchers for the 1st payment of lime were sent to the Central office, also signed by him.

8. In the measurement book, extracts herewith sent, reference was made to the × tenday report of 1-10th × October 1886, which, if referred to, would have shewn him that the lime had already been paid for and that it should not be included again for payment in the bill prepared in December/86.

9. There was a large difference between the quantity of lime of Part IV of Work abstract

and

Extract ~~Copy~~ enclosed

× Payments are not recorded in ten-day reports!

× No 1455 of 12-12-86.

Officers× letter, the previous bill must have been referred to by my successor and the quantity of candies 74 parras 7 (supposed to have been wrongly entered by the sub Divisional officer) should have been struckout of the bill or the previous payment should have been deducted in columns 9 and 10 of the petty contract form for December 1886 inasmuch as the rate for lime was increased from Rs 7-14-4 to Rs 8-1-4. This was not done, although the Executive Engineer made a query about the previous bill but a note made on the letter instead, that the matter was settled personally with the Divisional Officer. It is not known why the original bill received from the sub-Divisional officer was cancelled and a fresh bill prepared instead, in the Divisional office, when the 2nd payment was made in December 1886.

7. I commenced handing over charge on 7th November 1886 and was finally relieved of my duties on 17th November 1886. The Divisional and checkmeasured the lime and approved the bills, should have noted in the measurement book that bills for the quantity were passed by him and sent on to the Divisional officer for payment (Para 1756 of P.W. Code). This was not, however, done & Supervisor T. Ramanujam Pillai (who succeeded Mr Allen to the charge of Cowtaram sub Dn.), I suppose,× erroneously included the same quantity of lime in the bill for other materials which he sent to the Divisional officer for payment in December 1886, but in the forwarding letter, he drew attention to the fact that a bill had been previously submitted, and requested the Divisional officer to have it cancelled (see copy of his letter No 1455 of 12-12-86 herewith attached). I examined the correspondence registers of late Gudivada Division (both receipt and despatch) and found that, between the dates of 1st ✳ and 2nd ⊗ payments, no bills were received from Cowtaram sub Division for payment on Kamalapuram Lock. On receipt of the sub Divisional officer's

× because the original bill prepared by the supervisor and sent with his No 1455 of 12-12-86 to the Divisional officer is not now forthcoming in the records of the late Gudivada Division

✳ October 1886

⊗ December 1886

W. Code) the receipts for lime granted by the gumasta being checked with the — quantities entered in the Tinday reports and "the weekly statements of materials received from outside the Division" The documents (bills and receipts) were then sent to Mr P. R. Allen Assistant Engineer and late Cowtaram sub Dl. officer for — verification and signature according to para 1819 of P. W. Code (Please see copies of late Gudivada Division No. 1655 of 22-9-86 and 1885 of 20-10-86 herein enclosed) and payments were made by the Divisional officer on 5th & 27th October 1886 i.e., on the return of the bills duly approved by the Sub Divisional officer.

5. Thus you will be pleased to observe that the bills were prepared from the individual receipts produced ~~from~~ by the contractor & not from the measurement book as stated in para 3 of the Superintending Engineer's letter.

6. Mr Allen Assistant Engineer who inspected and

Particulars of Punts.	Quantity			Date of supply.
	Candies	Parras		
Punt No 9	12	"	43 candies	10-9-86
Do No 52	15	"		11-9-86
Do No 37	16	"		13-9-86
Do No 52	19	12	31-7	26-9-86
Do No 32	11	15		Do
	74	7		

3. The subordinate in charge of the work measured the lime by parra and gave receipts as usual, to the supplier (one for 43 candies and the other for candies 31 & parras 7) in token of the total quantity of candies 74 parras 7 having been delivered at workspot.

4. The supplier produced these receipts× and applied to the Divisional officer for payment. Bills were accordingly — drawn up in the Divisional office at the request of the supplier under orders of the Executive Engineer (Para 1820 of P. W.

× Copies with translations enclosed.

EXAMINER
No. 945/7
20 AUG 1888
ENCLOSURES
P.W. ACCOUNTS.

EXECUTIVE ENGINEER'S OFFICE
GENL No.
13 AUG. 88
EASTERN DIVISION GODAVARI

To

Major C. H. P. Christie R.E.
Examiner P. W. accounts, Madras

Thro'

The Executive Engineer
Godavari Eastern Division

Enclosures
12
as per separate
list.

Sir,

With reference to your No 686 S.E.I of 15th June 1888 on G.O. No 1657 W of 6th June 1888, I humbly & respectfully beg to submit my explanations and remarks as shewn below:—

1st As regards non-scoring across the measurement book.

2. In September 1886, supplier G. Venkatachellam Puntulu delivered candies 74, parras 7 of lime at site of "Lock at 5 1/2 miles Bantumilli canal near Kamalapuram", as follows, in accordance with the orders given to him by the Executive Engineer late Gudivada Division.

Part II.—Detail of Balances outstanding from previous Months not affected by this Month's transactions.

Name of Contractor.	Balance due To Contractor.			Balance due From Contractor.			From what Month outstanding.	Reason for non-adjustment when outstanding more than three Months.
1	2			3			4	5
	RS.	A.	P.	RS.	A.	P.		
Total . .								

NOTE.—When there are balances outstanding for more than three months, the reason for non-adjustment should be fully explained, and the steps taken to effect an adjustment and the probable date of adjustment stated. If there is no probability of adjusting the outstanding within a reasonable time, the case should be referred in the Divisional Statement of Objectionable Items for the remarks of the Examiner and the orders of the Superintending Engineer.

Accountant. *Sub-Divisional Officer.* *Executive Engineer.*

ENCLOSURE
945/7
20 AUG 88
EXAMINER, P.W. ACCOUNTS

ENCLOSURE
54/157/1
1 OCT 88
EXAMINER, P.W. ACCOUNTS

Petty Contractors.

Payments made.					Balance due				Signatures, when not given on the separate Form of receipt No. M 15.	
Previous Month.		Present Month.								
Month.	Amount. Rs. A. P.	Cash, Cheque No., or Stock.	Amount. Rs. A. P.	Total. Rs. A. P.	To Contractor. Rs. A. P.	From Contractor. Rs. A. P.	Sub-Divisional No.	Work Voucher No.	Contractor.	Witnesses.
9	10	11	12	13	14	15	16	17	18	19
		9and 10	3443 5 8	3443 5 8	...	...	62	4	Received Rupees three thousand four hundred and forty three annas five and pies eight only. (Signed) G. Venkatachellam Contractor	

Station Gudivada

Dated 17. 12. 86

(Signed) S. Iv. baggaunala Pillay (Signed) W. C. de Morgan

Part I.—Account of

Name of Contractor.	Name of Work and Estimate No.; and No. and Description of Sub-head of Estimate.	Unit.	Value of Work done, or Supplies furnished.				
			Up to end of Month.			As shown last Month.	During this Month.
			Quantity.	Rate. Rs. A. P.	Amount. Rs. A. P.	Rs. A. P.	Rs. A. P.
1	2	3	4	5	6	7	8
Sch: No. 17	Kamalapuram Lock						
G. Venkatachellam Puntooloo	Dressed faces	C. ft.	4205	" 1 3	328 8 3		328 8 3 ✓
	— do —	C. yards	$151\frac{1}{2}$	2 6 "	359 13 "		359 13 . ✓
	Wastage in — do —	"	78	" 14 "	68 4 "		68 4 " ✓
	Roughstone	C. yds	282	2 6 .	669 12 "		669 12 " ✓
	Lime	Candies	$74\frac{7}{20}$	8 1 4	600 15 11		600 15 11 ✓
	Sand	— do —	$285\frac{4}{20}$	2 14 6	828 13 10		828 13 10 ✓
	Cutstone	C. yd:	$47\frac{3}{4}$	9 . 6	431 3 10		431 3 10 ✓
	Broken Stone	do	$62\frac{10}{27}$	2 8 "	155 14 10		155 14 10 ✓
					3443 5 8		3443 5 8 ✓

(True Copy)

Accountant 2nd grade

1/8/88

Encl. 3 of letter 788 7-8/8

REFERENCE TO MADRAS P. W. D. CODE.

PARAS. 2038, 2044 AND 2285.

P. W. D FORM.
No. M 16.

DIVISION— Gudwada

SUB-DIVISION— Cowtaram

Account of Petty Contracts for the Month of December 1886.

EXECUTIVE ENGINEER'S OFFICE
GENL No.
6 AUG 88
EASTERN DIVISION GODAVARI

EXECUTIVE ENGINEER'S OFFICE
2274
18 SEP 88
P.W.D.
WEST COAST DIVISION

---

materials received at Tadinada Lock will be sent, with the Supervisor's Imprest.

I beg to remain
Sir
Your Most Obedient Servant

(Signed) T. Ramanuzam Pillay
Supervisor in charge Cowtaram
Sub Division

ENCLOSURE
945
20 AUG 88
EXAMINER, P.W. ACCOUNTS

ENCLOSURE
5413
1 OCT 88
EXAMINER, P.W. ACCOUNTS

Settled personally with Division Officer and a Cheque drawn for the Materials for Kamalapuram Lock.

(Initialled) S. B. Initials of
22/12/86. S. Bhagiana-
tha Pillai
Accountant

Recorded
No. 806 of 11th January 1887.

(Initialled) G. A. Initials of Head clerk
10th January/87.

(True Copy)

C. Subbarayudu
Accountant
10/8/88

No 1455 I Gl. No. 2224 / 14.12.86

From

The Superisor in charge
Cowtaram Sub Division

To

The Executive Engineer
in charge Gudivada Division

EXECUTIVE ENGINEER'S O... No. 2273 18 SEP. 88 P.W.D. WEST COAST DIVISION

Camp Tadivada
Dated. 12-12-1886
Despatch Do
Received

Enclosures 2.

Reference No 2290 of 8th December 1886

Enclosures 5. ie
2 Bills
3 Measurement books.

Sir,

In Submitting herewith bills for the materials supplied by Contractor G. Venkatachalam Puntulu for Kamalapuram[×] and Tadivada[*] Locks, I respectfully beg to bring to your notice that a bill has been submitted for the materials supplied up to 31st[⊗] October 1886 by this Office for Kamalapuram Lock, which must be cancelled.

2. As it is presumed that the contractor has been paid for the materials supplied to Lock at Tadivada up to the end of September 1886, a bill has been submitted for the materials supplied from 1st October/86 up to date. Bills for the materials supplied to Ramps on Polrazu Canal will shortly be submitted - Measurement books of the

Materials

× up to 7th December/86
* up to 10th December/86

⊗ Was not this Bill returned for correction? query of W. C. de Morgan Esquire, Executive Engineer.

The Bill was not paid at all being held over until the Engr. inspected the Quarry site as explained ... predecessor. T.B. ... Dec: The bill submitted on 31 October was received by my predecessor.

ENCLOSURE 945/7 20 AUG 88 EXAMINER, P.W. ACCOUNTS

ENCLOSURE 1 OCT 88 541-B/4 EXAMINER, P.W. ACCOUNTS

E.5

PW 1152/88

No. 2058.

To

The Officer incharge
Cowtaram Sub Division

EXECUTIVE ENGINEER'S OFFICE
No. 19/2274
18 SEP. 88
P.W.D.
WEST COAST DIVISION

Dated 6th.
Despd. 8th. } November 1886

Has the honor to request that he will be good enough to furnish this office with a bill shewing the different quantities of stone supplied by Contractor G. Venkatachalam Pantalu for Lock at Kamalaparam to end of October 1886.

(Signed) W. C. Demorgan
Executive Engineer
Gudivada Division Kistna.

H

No. 2290.

To

The officer incharge
Cowtaram Sub Division.

Dated 4th.
Despd. 8th. } December 1886

The Sub Divisional officer is requested to send in at once for payment bills for materials supplied by Contractor G. Venkatachalam Pantalu for the works noted below.

The necessary measurement books should accompany the bills.

Lock at Kamalaparam.
Do at Tadinada.
Ramps on Polraz canal.

(Signed) W. C. Demorgan.
Executive Engineer
Gudivada Division, Kistna.

True Copies
A Subbarayudu
Accountant
10/8/88

PART I.—Daily Report of Labor employed—*concluded.*

No. and Description of Sub-head of Estimate.	Date.	@	@	@	@	@	@	@	@	@	@	@	@	@	@	@	Total Charges.	Quantity of Work done.
																	RS. A. P.	
Grand Total as per Nominal Muster Roll ..																		

ENCLOSURE
245
20 AUG 88
EXAMINER, P. W. ACCOUNTS

ENCLOSURE
541
1 OCT 88
EXAMINER, P. W. ACCOUNTS

N.B.—An Inner Sheet may be added if required.

Signature of Subordinate in Charge.

Part II.—Daily Report of Materials received.

Source of Receipt.	Date of Receipt.	@ Lime Candies	@	@	@	@	@	@	@	@	@	@	@	@	@	@	@	@	@	@	@	@	@	Total Charges. RS.	A.	P.
Balance upto the end of September/86		3-18¼/20																								
Received from Contractor G. Venkatachellam Puntulu during the month of Septr 1886 & were checked by the Overseer on 15/10/86		74-7/20																								
Total balance & receipts		78-5¼/20																								
Balance to be brought forward to the Next Survey Report		78-5¼/20																								
Total number or quantity ..																										
Value charged by Sub-Divisional Officer																										
Do. by Executive Engineer																										
Grand Total, Cost	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..			

(Sd) Vayaswamy Ayyar
16/10/86 Overseer

True Extract
A. Subbarayudu
Accountant
10/8/88

Executive Engineer's Office No. 227 18 SEP 88 P.W.D. West Coast Division

---

Paras. 1774 and 1830.

P. W. D. Form.
No. M 17.

Division—
Sub-Division—

No. 216 of
No. 1886

Bill for Materials.

Enclosure 9459 20 AUG 88 Examiner, P.W. Accounts

Executive Engineer's Office Genl No. 6 - AUG. 8 8 Eastern Division Godavari

Enclosure 5741 57 1 OCT 88 Examiner, P.W. Accounts

Rates approved.

~~Pay Rs.~~ * Paid by Cheque No. 40 of 27th October 1886

Station Gudivada
Dated 27. 10 1886.

(Signed) W. C. deMorgan.
Signature of Executive Engineer.

* Here state the amount in words [illegible] "in Cash" or "by Cheque."

Sup[illegible]ipt.

Received Rupees (247. 8. 7) Two hundred & forty seven annas eight and pies seven on account of the materials detailed in this Bill * as [illegible] in settlement of all demands.

இப்பில்லில் கண்டிருக்கிற சாமான்களுக்காக * [illegible] மொத்தம் ரூபாய் (
பெற்றுண்டு

ఈ బిల్లునందు కనుపరచిన సామానులకుగాను [illegible] మొత్తం రూపాయలు
పుచ్చు

Station Gudivada
Dated 27. 10. 86

Rupees 247. 8. 7

(Initialled)
Accountant.

Stamp.

Witness (Signed) G. Venkatachellam
Contractor
Signature of Supplier.

* To be [illegible] the pament is not final.

(True Copy)
C. [illegible]
11/8/88 Accountant 2nd grade

F №2

The Executive Engineer Gudivada *Division.* **Dr.**

To G. Venkatachalam Puntooloo *for Materials supplied by him.*

Quantity and Description of Materials.	Price. Rate.			Per	Amount.			Total of each description.			Payments. Amount.			When paid.	For what account purchased.*	By whom received, and No. of receipt attached if not receipted below.
1	2			3	4			5			6			7	8	9
	Rs	A.	P		Rs.	A.	P.	S.	A.	P.	Rs.	A.	P.			
Balance due for supplies of previous months :—															Lock at Kamalapuram 5½ miles Bantumille Canal	By the Lock Gumasta at Kamalapuram and checked by P.R. Allen Esqr. Asst. Engr.
Supplied in current month :—																
31 Candies and 7 parahs Lime	7	14	4	Candy	247	8	7	7	8	7	247	8	7	27/10/86		
Total of this Bill, Rs. in writing.	Two hundred and forty seven annas and pies seven								8	7						

EXECUTIVE ENGINEER'S OFFICE
22/4
18 SEP. 88
P. W. D.
WEST COAST DIVISION

Station

Dated 22 . 10 1886.

Sd/ G. Venkatachalam

Signature of Supplier.

Certified that the foregoing claim is corr he materials have been received by ~~the person mentioned~~ me ~~in the last column in good order and up to s t the rates are correct.~~

Station Camp Masulipatam

Dated 23 . 10 1886.

/Sd/ P. R. Allen

Signature of Sub-Divisional Officer.

20,000—12-10-87.

[illegible] 7 2/8

Reference to Madras P. W. D. Code.
Paras. 1774 and 1830.

Central Office No.

P. W. D. Form.
No. M 17.

Division— No. 54

Sub-Division— No. October/86

Bill for Materials.

ENCLOSURE
965/65
20 AUG 88
EXAMINER, P. W. ACCOUNTS

EXECUTIVE ENGINEER'S OFFICE
GENL. No.
6 - AUG. 88
EASTERN DIVISION GODAVARI

ENCLOSURE
54/1571
1 OCT 88
EXAMINER, P. W. ACCOUNTS

Rates approved.

~~Pay Rs.~~ * Paid by Cheque No. 23 of 5/10/86

Station Gudivada
Dated 6-10 1886.

/Sd/ W. C. deMorgan

Signature of Executive Engineer.

* Here state the amount in words and whether "in Cash" or "by Cheque."

Supplier's Receipt.

Received Rupees (339-8-4) Three hundred and thirtynine annas Eight and pies four only on account of the materials detailed in this Bill * as a final payment in settlement of all demands.

இப்பில்லில் கண்டிருக்கிற சாமான்களுக்காக* சகலபாக்கி ஜாடாவாக மொத்தம் ரூபாய் (
பெற்றுக்கொண்டேன்.

ఈ బిల్లునందు కనపరచిన సామానులకుగాను యావత్తు బాకీ ఫైసలుగా మొత్తం రూపాయలు
పుచ్చుకొంటిని.

Station Gudivada
Dated 6-10-86

Rupees 339-8-4

/Initialled/ V. S
Accountant.

Stamp.

Witness /Sd/ G. Venkatachellam
Contractor

Signature of Supplier.

* To be scored out when the payment is not final.

/True Copy/
E. W. Allen
1/8/88 Accountant 2nd Grade

No. 1

E

The Executive Engineer Gudivada Division. **Dr.**

To G. Venkatachellam Puntoolo for Materials supplied by him.

Quantity and Description of Materials.	Price. Rate. Rs.	A.	P.	Per	Amount. Rs.	A.	P.	Total of each description. Rs.	A.	P.	Payments. Amount. Rs.	A.	P.	When paid.	For what account purchased.	By whom received, and No. of receipt attached if not receipted below.
1	2			3	4			5			6			7	8	9
Balance due for supplies of previous months :—																
Supplied in current month :—																
43 Candies of Lime supplied at Workspot	7	14	4	Candy	339	8	4	339	8	4	339	8	4	5. 10. 86	Lock at 5½ miles of Bentumutta Canal near Kamalapuram.	By P. R. Allen Esqre. Asstt. Engineer as per receipt below
Total of this Bill, Rs. in writing.	Three hundred and thirty nine annas Eight and pies four							339	8	4						

1/2294 18 SEP 88 P.W.D. WEST COAST DIVISION

Station Gudivada

Dated 22d September 1886.

(Signed) G. Venkatachellam
Signature of Supplier.

Certified that the foregoing claim is correct, and that the materials have been received by me ~~the person mentioned in the last column in good order and up to sample, and that the rates are correct.~~

Station Camp Polraju Canal

Dated 29. 9. 1886.

(Signed) P. R. Allen
Signature of Sub-Divisional Officer.

20,000—12-10-87.

ENCLOSURE 9457 20 AUG 88 EXAMINER, P.W. ACCOUNTS

ENCLOSURE 5415 1 OCT 88 EXAMINER, P.W. ACCOUNTS

No. 1655. C

Station Gudivada

To

The Officer incharge
Cowtaram Sub Division

6/2277 ...EER'S OFFICE 18 SEP 88 P.W.D. WEST COAST DIVISION

Dated 22nd. } September 1886.
Despatched 24th. }

Enclo: 2

Enclo: One receipt & Bill in duplicate.

Has the honor to forward herewith a bill prepared in this office for the quantity of 43-candies of lime supplied by Contractor G. Venkatachalam Pantalu for Lock at 5½ miles Bantumilli Canal, and to request that the same be returned to this office duly signed if the quantity acknowledged by the gumastah is approved by him.

2. The receipt given by the gumastah to the contractor is enclosed.

(Signed) W. C. De-Morgan
Executive Engineer

No. 1885. D

To

The Officer incharge
Cowtaram Sub Division

Dated 20 } October 1886
Despd. 20. }

Enclos 2

Has the honor to forward herewith for his approval and return a bill prepared in this office for lime supplied by Contractor G. Venkatachalam Pantalu for Lock at Kamalapuram on 1st. October 1886.

2. The receipt given by the gumastah is enclosed for verification.

(By order)
(Signed) V. Subbarayudu
Accountant Gudivada Dn. office

True Copies
V Subbarayudu

ENCLOSURE 9451 20 AUG 88 EXAMINER, P.W. ACCOUNTS

ENCLOSURE 57/154 1 OCT 88 EXAMINER, P.W. ACCOUNTS

Receipt given by O. Venkatarungum Lock Gumasta Kamalapuram to Contractor G. Venkatachellam Puntulu.

You have supplied lime for Kamalapuram lock construction as follows

Punt No.	Date of delivery	Candies
52	26-9-86	19-12
32	26-9-86	11-15
	Total	31-7

Your Gumastah Lakkapragada Gaurrazu Garu has delivered 31-7 of lime at the lock as per details above and I acknowledge the receipt of the same.

Signed
O. Venkatarangam
Lock Gumasta
Kamalapuram
1-10-86

True translation

V Subbarayudu
Accountant
16/8/88

E. 6
PW-1152

Billes
(Initialled) V. S.
& Accountant

B

[illegible]

[illegible] /2274

[…GINEER'S OFFIC…]
1 SEP 88
WEST COAST DIVIS…

[illegible]

[illegible]	[illegible]	[illegible]
52 —	26-9-86	[illegible]-19-12 [illegible]
32	26-9-86	[illegible]-11-15 [illegible]

[illegible] - [illegible] - 31-7 [illegible]

[illegible]

1-10-86 }
[illegible] }

[illegible]
[illegible]

(Initialled) J. Y.

(True copy)

C. Subbarayudu
Accountant
10/8/88

For translation please see overleaf

A

9454
20 AUG 88
EXAMINER, P.W. ACCOUNTS

ENCLOSURE
5415/16
1 OCT 88
EXAMINER, P.W. ACCOUNTS

Receipt given by O Venkatarungum Lock Gumastah Kamalapuram to Contractor G. Venkatachellam Puntulu.

You have supplied lime for Kamalapuram Lock Construction as follows.

Punt No.	Date of delivery	Candies
9	10-9-86	12
52	11-9-86	15
@ Boat 37	13-9-86	16
	Total	43

Your Gumastah Lakkapragada Gaunrazu Garu has delivered 43 Candies of lime at the lock as per details above & I acknowledge the receipt of the same.

Signed O. Venkata-rangam
Lock Gumasta
Kamalapuram

14/9/86.

(True translation)

C. Subbarayudu
Accountant
10/8/88

Billet
(Initialled) V.S.
Accountant

EXECUTIVE ENGINEER
3/227 Ex
18 SEP 88
P.W.
WEST COAST DIVISION

మహారాజశ్రీ [illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]	[illegible]	[illegible]
నెం— 9—	10-9-86.	రు. 12. [illegible]
నెం— 52—	11-9-86.	రు. 15. [illegible]
నెం— 34— [illegible]	13-9-86.	రు. 16. [illegible]
	[illegible]	రు— 43— [illegible]

[illegible]

9-14 [illegible] 1886 [illegible] [illegible]

(Initialled) J.J. 9/4

(True copy)

W. Subbarayudu
Accountant
10/8/88

For translation, please see overleaf

ENCLOSURE
20 AUG 88
EXAMINER, P.W. ACCOUNTS

ENCLOSURE
5415/41
1 OCT 88
EXAMINER, P.W. ACCOUNTS

E.12
PW/1154/88

ENGINEER'S
11/2275
18 SEP 88
P.W.D.
WEST COAST DIVISION

List of Sums due from Supplier by Venkatachallam Pantulu

No. of Candies	Particulars	Amount	No. of Candies	Particulars	Amount

List of Sums due from Supplier of
Venkatachallam Pantulu

No. of Candies	Particulars		Amount
C P			
121. 11	Lime delivered by Contractor at Vamarru at Rs 5-1-2 per candy. Vide S. Dl Officer's No 836 of 27-10-87.	616. 9-10	
	Conveyance of Do for 37 miles (the distance between Vatheswaram & Vamarru) at 10 pies per candy per mile — Rs 234-3-9 Unloading charges at Do at 2½ annas per candy — 18-15-10	253 3 7	
			869 13 5
	Amount due from Contractor on account of Lime		714 2 11
			1584 0 4

Amount due to Contractor for materials &c supplied to the following works—

Work	Amount
Lingavaram Chl Head Sluice	4 " "
Indupalli channel Head Sluice	9 " "
Bridge 3 miles Kundun channel	16 " "
Road dam 8¼ miles of Mudunur road	14 " "
Kornipad Ramp	9 " "
Cattle Ramp on North side Channel	8 " "
1st Distributary of Sadrada Channel	17 8 "
Culvert under Ryves Channel	19 " "
Yelamarru Malapalli Ramp	16 " "
Akarally Kodu Head Sluice	11 " "
Do of 14-61 of Dosapur channel	18 " "
Kamalapuram Ramp	27-9-8
	169-1-8

No. of Candies	Particulars		Amount
C P			
119-0	Value of 119 Candies of Lime supplied by Western Dl Officer in December/86, but adjusted in January 1887 at Rs 4-15-2 per candy as per Transfer Debit advice No 30 of 9-1-87	588 12 10	
	Loading charges of 66 Candies at 0-2-0 per Candy adjusted in January/87 as per Transfer Debit advice No 36 of 5-2-87	8 4 "	
	Do of 53 Candies at Do adjusted in February/87 as per Transfer Debit advice No 40 of 2-3-87	6 10 "	
186-6	Value of 186-6 Candies of Lime adjusted in March/87 at Rs 4-15-2 per candy as per Transfer Debit advice No 42 of 9-3-87	921 8 10	
7-0	Do of 7 Candies of Lime at Do — Rs 34-10-2 Loading Charges of 93-15-0 Candies at 0-2-0 per candy adjusted in March/87 as per Transfer Debit advice No 1 of 9-4-87 — 11-11-6	46 5 8	
~~99-10~~	Loading charges of 99-10 Candies at 0-2-0 per Candy adjusted in June 1887 as per Do No 14 of 1-7-87	12 7 "	1584 0 4
312-5	At Rs 5-1-2 per Candy		1584 0 4
	Balance due from Contractor on account of Lime	714 2 11	
	Punt Bills as per Dl Officer's No 5538 A of 3-3-88	83 " "	
	Amount paid by Assist Supdt to Punt crew of Punt No 52 as per orders of Supdg Engineer	39 2 2	
	Value of materials taken away by Contractor from the site of the following works as per Dl Officer's No 5538 of 3rd March/88— Constructing Bridge at 18m-7ch of Komaravole Offluent — Rs 37-4-9 Do 21m-3ch on Chendrayakodu Drain — 72-9-10	109 14 7	
	Amount to be recovered from Contractor on account of Excess payment on Kamalapuram Lock in December 1886	530 6 8	
		1476 10 4	

List of Sums due from Supplier Sy
Venkatachallam Pantulu

No. of Candies	Particulars		Amount
	B/fd	169 1 8	
	Manikonda Ramp	18 6 9	
	Matur Ramp	22 15 7	
	Ventrapragada Ramp	32 " "	
	Gudlavaleru Ramp	20 " "	
			262 8 "
	Value of materials supplied to Constructing Treasury Room in the compound of Gudivada Taluq Catcherry Vide S. E.'s Office No 1343 of 23rd March 1888	95 6 8	
	Do of Do to Roaddam at 21-3 on Azjole Road across Chendraya Drain	223 4 6	
	Do of Do to Tunnel across Talacatu Chl on Hyderbad Road	91 12 3	410 8 5
			673 " 5
	Amount due from Contractor		1081 11 4
	Total Rupees		1754 11 9

No. of Candies	Particulars	Periods month			Amount
	Amount to be recovered from Contractor on account of excess payment made B/fd			1476 10 4	
	~~Kamalapuram~~ on Tadwara Lock in Feby/87			173 4 5	
	Do Do on account of Canal produce fee of Tummawood Cut by Contractor on the Banks of East side channel in January & March/87			16 1 8	
	Do Do on account of Materials less delivered & loading charges &c incurred Departmentally at Pamarru Junction Canal Bridge			38 7 1	1704 7 6
	Do Do as per remarks in the Tenday Reports of the following works				
	Chintala Kodu Head Sluice	11-20-3/87	3 6 6	3 6 6	
	Atharally Kodu Do	11-20-4/87	" 11 "		
		1-10-4/87	" 13 "		
		21-30-4/87	6 15 "		
			8 7 "		
		1-10-5/87	2 2 6		
		11-20-5/87	" 7 6		
		21-31-5/87	3 3 "		
			5 13 "		
				14 4 "	
	Drop m. ch. 14-61 of Dosapadi channel				
		1-10-4/87	" 14 9		
		20-30-4/87	1 9 "		
			2 7 9		
		1-10-5/87	3 5 6		
		11-20-5/87	5 13 6		
		21-31-5/87	2 8 "		
			11 11 "		
		1-10-6/87	1 " "		
				15 2 9	
	Drop m. ch. 10.32 of Do	1-10-3/87	5 13 "		
	Do 13-9 of Do	1-10-4/87	5 7 "		
	Bridge 21-3 on Azjole road across Chendraya Drain	21-30-11/87	6 3 "	17 7 "	50 4 3
	Total Rupees				1754 11 9

List of Sums due from Supplier by
Venkatachallam Pantulu

No. of Candies	Particulars	Amount	No. of Candies	Particulars	Amount
	Claims subsequently found				
	Amount due to Contractor on account of Materials supplied on Gudlavalem Ramp in October & November 1886	101 11 .		Amount due from Contractor as shewn above	1081 11 4
	Net amount due from Contractor	989 0 4		Amount to be recovered from Contractor on account of tools taken by him in January 1887	9 . .
		1090 11 4			1090 11 4

Copy taken signed on
10/7/88

C Subbarayudu
Accountant

List of Sums due from Supplier by
Venkatachallam Pantulu

No of Candies	Particulars	Amount	No of Candies	Particulars	Amount

Accountant
10/8/88

ENCLOSURE
20 AUG 88
EXAMINER, P.W. ACCOUNTS

ENCLOSURE
5415/4
1 OCT 88
EXAMINER, P.W. ACCOUNTS

E.12

PW 1152/88

Extract of Measurement Book of (A) Kamalapuram Lock Page 88.

Name of Work. Kamalapuram Lock.

Agency by which executed G. Venkatachellam Puntulu.

Date of Measurement 27-9-86.

ENCLOSURE
5415/4
1 OCT 88
EXAMINER, P.W. ACCOUNTS

ENCLOSURE
9454
20 AUG 88
EXAMINER, P.W. ACCOUNTS

Nature & Situation of work	No	L	B	D	Contents
Lime ______ P No 52	"	"	"	"	19-12
— Do ______ No 32	"	"	"	"	11-15
			Candies		31-7

Included in the Tenday Report 1-10-86.

(Sd) O V Rungum

Paid by cheque Nos. 9 & 10 of 17/12/86 voucher No 62 P. C. A. No 2. of Dec 1886

(Initialled) W. C. de M.
Executive Engineer

(Initialled) S.B.
Accountant

The lime in the lime shed was measured by me at this date and found to be

43½ × 18½ × 4½ ie 3622 Cft. or about 78¼ Candies.

In this is included the last year balance the measurement of which is shewn in Page 64.

(Sd) V. Ayaswami Ayer
Overseer.

5/10/86.

(Initialled) P.R.A.
6/11/86.

(True Copy)

Subbarayudu
Accountant
10/8/88

Extract of Measurement Book of (A) Kamalapuram Lock. Page 71.

Name of Work. Kamalapuram Lock.

Agency by which executed by Venkatachellam Puntulu

Date of Measurement 19-9-86.

EXECUTIVE ENGINEER'S OFFICE
5/2277
18 SEP. 88
P. W. D.
WEST COAST DIVISION

Name & Situation of work	No	Measurement L	Measurement B	Measurement D	Contents
Lime ______ P No 9	"	"	"	"	12 Candies
Do ______ P No 52	.	"	"	.	15 Candies
Do ______ P. No 37	.	.	"	.	16 Do
					43 Candies

Paid by cheque No 9 & 10 of 17-12-86 voucher No 62 (Initialled) P. R. A 6/11/86

Initialled W. C. de M. Executive Engineer

(Signed) Aggu Venkata Rungum Gumasta

Initialled S. B. Acct

Included in the Tenday Report of 1-10-86

Checked & found correct the measurements in this Page & that shewn in Page 88. For remarks see Page 88.

(Signed) V. Ayaswami Ayer
5/10/86. Overseer

(True Copy)

V. Subbarayudu
Accountant

ENCLOSURE
9657
20 AUG 88
EXAMINER, P. W. ACCOUNTS

E/1

PW 11527/88

Head accountant V. Subbarayudu served under me for about 9 months and gave entire satisfaction. I consider him an excellent accountant and head of an office.

(signed) J. Hannan

Executive Engineer

3-3-85

V. Subbarayudu was my accountant in the Rushkulya Division for about 6 months and during that time did his work entirely to my satisfaction.

I consider him a good accountant.

Berhampore
24-4-87

(signed) J. Hannan

Executive Engineer

True Copies

V. Subbarayudu

Accountant

10/8/88

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11 Brought forward.

1 Copy of Petty contract form for December 1886 for Rs 3443-5-8.

12 Total.

V. Subbarayudu

Accountant

10/8/88

ENCLOSURE 9458
20 AUG 88
P.W. ACCOUNTS

List of Enclosures.

1 Receipt for 43 candies of Lime granted by the Lock gumastah on 14-9-86 with translation.

1 —Do— for 31 candies 7 parras granted by ——— do ——— on 1-10-86 with translation.

1 sheet containing copy of late Gudinada Division No 1655 of 22-9-86 and —do— of —do— No 1885 of 20-10-86. to Cowtaram Sub Dn officer

1 Copy of Cowtaram sub Dn No 1455 of 12-12-86 to the Executive Engineer, Gudinada Dn

1 sheet containing—
Extract from measurement book of Kamalapuram Lock gumasta dated 19-9-86, &
——Do——Do——dated 27-9-86.

1 ~~Copy~~ Extract of ten day report Part II for 1-10th October 1886.

1 ~~Copy of~~ Sheet containing Copy of letter No 2058 of 6-11-86 to Cowtaram sub Divisional officer.
Do No 2290 of 7/12/86 to do do

1 Copy of list of claims. against Supplier C.P. Venkatachallam

1 sheet containing copies of two testimonials.

1 Copy of supplier's bill of October 1886 for Rs 247-8-7.

1 Copy of —do— of —do— for Rs 339-8-4.

C/o II