No. 3409 W d/29. 11. 83.
" 3307 W d/3. 12. 87

No. 681 W d/27th Feby/88

P.H.
24 Feb

The Government are
ot prepared to withdraw
the concession sanctioned
in G.O. 3307 W d/ 3d. December
1887.

22. 2. 88

22/2/88

Ex. P.W. Accts.
P 1/12

A.W. 23. 11. 88

P.W.C. No. 1729

R. 22. 2. 88

No. 681 W d/27th February/88

With order

29TH NOVEMBER 1883, No. 3409 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General Account.

READ—the following papers :—

From D. C. GORDON, Esq., Fxaminer, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 20th November 1883, No. 154 W.

I have the honor to forward, herewith, for your information, copies of the correspondence marginally noted, and shall feel obliged by your favoring me with early orders thereon, as the amount of interest claimed, viz., Rs. 28-12-10, is still outstanding in the accounts of the Dowlaishweram Workshop.

Proceedings of the Court of Wards, No. 7587, Miscellaneous, dated 6th September 1883.
Examiner's letter, No. 6 B.R., dated 11th September 1883, to the Secretary to the Board of Revenue.
Proceedings of the Court of Wards, No. 7997, Miscellaneous, dated 22nd September 1883.
Examiner's letter, No. 8 B.R., dated 3rd November 1883, to the Secretary to the Board of Revenue.
Proceedings of the Court of Wards, No. 9437, Miscellaneous, dated 14th November 1883.

ENCLOSURES.

Proceedings of the Court of Wards, dated 6th September 1883, No. 7587, Miscellaneous.

Read the following letter from J. G. HORSFALL, Esq., Collector of Ganjam, to the Secretary, Court of Wards, dated 26th July 1883, No. 2402 :—

I have the honor to bring to the notice of the Court that tools to the value of Rs. 576 were supplied by the Executive Engineer, Dowlaishweram Workshop, for the Parlákimedi Department of Public Works. A bill for the value was sent to the Estate Engineer for payment on the 31st January 1883. The latter officer forwarded the bill to the Treasury Deputy Collector, who issued a cheque on the Parlákimedi treasury for payment of the amount on the 29th March 1883. The cheque was cashed and the amount remitted to the Executive Engineer, Dowlaishweram, on the 5th April 1883, but that officer demands interest, amounting to Rs. 28-12-10, at 5 per cent., on the above sum, as, he says, he received it after two months from the date of the issue of the bill, referring me to G.O., No. 2867 W., dated 15th November 1879. I enclose a copy of this Government Order for the Court's perusal.

2. I observe there was a delay of one month and six days in the account department of this office in passing the bill, but even then it was passed before the expiry of the two months referred to. I consider that the charge for interest is excessive and that it cannot equitably be inflicted upon the estate.

3. The order, as it now stands, would seem to impose a fine of 5 per cent. for one day's delay over the period of two months specified, and would not, in my opinion, be upheld by any court. I request, in the circumstances, that the Government be moved to modify the order, or to disallow the charge in this case.

Resolution—

The Examiner of Public Works Accounts is requested to inform the Board whether, in view of Section 4 of the Public Works Code, G.O., No. 2867 W., dated 13th November 1879, is in force by having been embodied in the code, and, if so, in what section it is to be found.

(A true Copy and Extract.)

(Signed) F. A. NICHOLSON,
Acting Sub-Secretary.

Copy of letter from the Examiner, Public Works Accounts, Madras, to the Secretary to the Board of Revenue, dated the 11th September 1883, No. 6 B.R.

I have the honor to acknowledge the receipt of your Proceedings, No. 7587, Miscellaneous, dated 6th September 1883, inquiring whether, with reference to paragraph 4 of the Public Works

Code, G.O., No. 2867 W., dated 13th November 1879, is in force by having been embodied in the code and, if so, where the order is to be found.

2. In reply, I have the honor to state that the Government Order referred to was not taken into the code, inasmuch as the rule applied to only individual offices * of a special character, the work of which is regulated in details by rules quite outside of the code, but the order stands nevertheless, and is acted up to.

---

* Presidency and Dowlaishweram Workshops.

Proceedings of the Court of Wards, dated 22nd September 1883, No. 7997, Miscellaneous.

Read letter from the Examiner, Public Works Accounts, Madras, dated 11th September 1883, No. 6 B.R.

Resolution—

The Court of Wards decline to admit their liability to pay the demand for interest made by the Superintendent of the Dowlaishweram Workshops.

2. The Collector will report who is responsible for the delay that occurred in his office in issuing the cheque.

(A true Extract.)

(Signed) F. A. NICHOLSON,
Acting Sub-Secretary.

Copy of letter from the Examiner, Public Works Accounts, Madras, to the Secretary to the Board of Revenue, dated the 3rd November 1883, No. 8 B.R.

With reference to Proceedings of the Court of Wards, No. 7997, Miscellaneous, dated 22nd September 1883, I have the honor to inquire if any further communication is to be made to this office in the matter, as the claim is still outstanding and orders of Government in the Public Works Department may be necessary to clear it.

Proceedings of the Court of Wards, dated 14th November 1883, No. 9437, Miscellaneous.

Read again Proceedings, dated 22nd September 1883, No. 7997, Miscellaneous.

Read also letter from the Examiner, Public Works Accounts, dated Madras, 3rd November 1883, No. 8 B.R.

Resolution—

The Court of Wards have already informed the Examiner of Public Works Accounts that they do not admit their liability to pay the demand made for interest and they have no further communication to make upon the subject.

2. The Examiner does not appear to understand that even an Order of Government would not justify the Court in disbursing the money of their ward in satisfaction of a claim which no court of law would enforce.

(A true Extract.)

(Signed) G. MACKENZIE,
Acting Sub-Secretary.

Order—dated 29th November 1883, No. 3409 W., Public Works.

The claim for interest will be withdrawn, and the rule laid down in paragraph 2 of G.O., No. 2867 W., dated 13th November 1879, under which a deduction of 5 per cent. interest is made from the salaries of officers for outstanding workshop bills, is hereby cancelled.

2. All work at the workshops done in future for Government officers on private account, and for private individuals, should be paid for on delivery. Should credit be afforded in such cases, it will be on the sole responsibility of the Superintendent, who will be answerable that there are no outstandings.

3. The Public Works Workshops are not maintained for the execution of private work, and if such work is taken in, it is simply for the convenience of those sending it. Before a job of this kind is undertaken, an estimate of the cost should be framed by the Superintendent, and the work should not be put in hand till the estimate has been accepted. There should after that be no question as to payment on completion of the work.

(True Extract.)

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

To the Superintending Engineer, First Circle.
" " " Second "
" General Superintendent, Public Works Workshops.
" Examiner, Public Works Accounts.
" Revenue Department.

Exd. P. L. Pereira.
Spare Copies

GENERAL.
ACCOUNT.

Gobt. of (1883) Madras.

PUBLIC WORKS.

Dated November, 29th.

Recd. *Encl.*

G.O., 29th Nov. 1883, No. 3409 W.

NOVEMBER.

Workshop Bills

The claim for interest on certain — ordered to be withdrawn, and the rule authorizing interest to be charged, cancelled.

Print the following papers

p. 1

No. 154 W.

From

THE EXAMINER.
PUBLIC WORKS ACCOUNTS,
MADRAS,

To

The Secretary to Government,
Public Works Department.

Madras, 20th November 1883.

Sir,

I have the honor to forward herewith for your information copies of the correspondence marginally noted, and shall feel obliged by your favoring me with early orders thereon, as the amount of interest claimed viz Rs. 28-12-10 is still outstanding in the Accounts of the Dowlaishwaram Workshop.

Proceedings of the Court of Wards No. 7587 Mis. dated 6th. September 1883.
Examiner's letter No. 6 B.R. dated 11th. September 1883 to the Secretary to the Board of Revenue.
Proceedings of the Court of Wards No. 7997 Mis. dated 22nd. September 1883.
Examiner's letter No. 8 B.R. dated 3rd. November 1883 to the Secretary to the Board of Revenue.
Proceedings of the Court of Wards No. 9437 Mis. dated 14th. November 1883.

I have the honor to be,
Sir,
Your Most Obedient Servant,

D. C. Gordon

Examiner P. W. Accounts.

G.P. 19/11.

Dy. No. 10283

G.O. 2867 Wd/13.11.79
No. 2060 C d/26.10.83.
G.O. 1884 Wd/17.7.79
" 2050 Wd/5.8.79

From,

The Examiner P.W. Accounts,

Madras.

To,

The Secretary to Government,

P.W. Department.

No. 154 W.

Dated 20th November 1883.

Recd. 20

Enclos. 5.

Forwards copies of certain correspondence on the subject of interest of Rs. 28-12-10 still outstanding in the Accounts of the Dowlaishwaram Workshop and solicits orders.

Circ: 23/11 R 27/11

Revenue Board office, Madras

Proceedings of the Court of Wards:
Dated 6th September 1883
No. 7587 Miscellaneous.

Read the following letter from J. G. Horsfall Esquire, Collector of Ganjam, to the Secretary, Court of Wards, dated 26th July 1883 No. 2402.

I have the honor to bring to the notice of the Court that tools to the value of Rs 576 were supplied by the Executive Engineer Dowlaishweram Workshop for the Parlakimedi D.P.W. A bill for the value was sent to the Estate Engineer for payment on the 31st January 1883. The latter officer forwarded the bill to the Treasury Deputy Collector who issued a cheque on the Parlakimedi Treasury for payment of the amount on the 29th March 1883. The cheque was cashed and the amount remitted to the Executive Engineer Dowlaishweram on the 5th April 1883, but that officer demands interest amounting to Rs 28-12-10 at 5 per cent on the above sum as he says he received it after two months from the date of the issue of the Bill referring me to G.O. No. 2867 W dated 15th November 1879. I enclose a copy of this G.O. for the Courts' perusal.

2. I observe there was a delay of one month and six days in the Account Department of this office in passing the bill, but even then it was passed before the expiry of the two months referred to. I consider that the

charge for interest is excessive and that it cannot equitably be inflicted upon the estate.

3. The order, as it now stands, would seem to impose a fine of 5 per cent for one day's delay over the period of two months specified and would not in my opinion, be upheld by any court - I request in the circumstances that the Government be moved to modify the order or to disallow the charge in this case

Resolution

The Examiner of Public Works' accounts is requested to inform the Board whether in view of Section 4 of the P.W. Code, G.O. No. 2867 W dated 13th November 1879 is in force by having been embodied in the code, and if so in what section it is to be found.

(True copy & Extract)
(Signed) F.A. Nicholson
ag Sub Secretary

(True copy)
G.C. Patton
Supdt Correspondence Branch.
CK
19/11
E.P.
20/11

8 Vol. 5
10283/83

Copy of letter from the Examiner P.W. accts Madras to the Secretary to the Board of Revenue Madras no. 6 B.R. dated the 11th September 83 -

I have the honor to acknowledge the receipt of your Proceedings No. 7587 Miscellaneous dated 6th September 1883 enquiring whether with reference to para 4 of the Public Works Code, G.O. No. 2867 W dated 13th November 1879 is in force by having been embodied in the Code and if so where the order is to be found -

2 In reply I have the honor to state that the G.O. referred to was not taken into the Code in as much as the rule applied to only individual offices× of a special character the work of which is regulated in details by rules quite outside of the Code but the order stands nevertheless

×Presidency & Dowlaishweram Workshops

as

And is acted up to.

(True Copy)

G.E. Hatton
Supdt. Correspondence
Branch

PW Jan 4
10283/83

G.P.
20/11

P. L.

S/N 4

Revenue Board Office, Madras,

Proceedings of the Court of Wards.
Dated 22d September 1883
No. 7997 Miscellaneous.

Read letter from the Examiner P. W. Accounts Madras, dated 11th September 1883, No. 6 B.R.

Resolution:—

The Court of Wards decline to admit their liability to pay the demand for interest made by the Superintendent of the Dowlaishweram Workshops.

2. The Collector will report who is responsible for the delay that occurred in his office in issuing the cheque.

(True Extract)

(Signed) F. A. Nicholson
Ag Sub Secretary.

(True Copy)

G.E. Hatton
Supdt. Correspondence Branch.

G.P. 20/11.

R^3
10283/83

Copy of letter from the Examiner P. W. Accts Madras to the Secretary to the Board of Revenue Madras. No. 8 B.R. Dated the 3rd November 1883

With reference to Proceedings of the Court of wards No. 7997 Miscellaneous dated 22nd September 83, I have the honor to inquire if any further Communication is to be made to this office in the matter, as the claim is still outstanding and orders of Government in the Public works Departt. may be necessary to clear it.

(True Copy)

G. C. Patton
Supdt. Correspondence
Branch

G.P.
20/11

Jn 2
10283/83

Revenue Board Office, Madras.

Proceedings of the Court of Wards.
Dated 14th November 1883
No. 9437 Miscellaneous.

Read again Proceedings dated 22nd. September 1883 No. 7997 Mis.

Read also letter from the Examiner Public Works Accounts, Madras, dated 3rd. November 1883 No. 8 B.R.

Resolution

The Court of wards have already informed the Examiner of Public Works Accounts that they do not admit their liability to pay the demand made for intrest and they have no further communication to make upon the subject.

2. The Examiner does not appear to understand that even an order of Government would not Justify the Court in disbursing the money of their ward in Satisfaction of a claim which no Court of law would enforce.

True

(True Extract)

(Signed) G. W. Mackenzie
ag Sub Secretary

Ent
M 23/11/10

(True copy)

G. E. Patton

Supdt Correspondence Branch.

E.J.
20/11

(True

(Signed) G

a

(True cop

G. E. Sta

Suptt Correspo

20/11

To W

Please say whether the position assumed in the original draft is to be maintained. The Court of Wards decline to pay any Interest, and the ~~is~~ Govt. cannot enforce the claim against the Court.

R. S.
22-11-83.

---

the intention of the G. O. quoted seems to me, to be open to question.

The wording apparently justifies the claim made - of 28-12-10 - on a bill of 576/- which is said ? to ~~have~~ been left unpaid ~~for~~ 6 days over the 2 months.

It seems to me ~~it~~ questionable whether it was intended to impose such very heavy penalty.

It would be more in accordance with equity if such deduction were calculated at the rate of 5 % per annum for the period of outstanding in excess of two months.

Please look up the M. S. papers connected with the G. O. in question.

21.11.83.

To W

The original

To W

papers are put up. They do not throw much light on the question. So far as precise wording goes. There can, however, I think, be really little doubt as to the meaning of the expression "Interest at 5 per cent." It always means 5 per cent per annum unless the context specifically states otherwise.

R.S.

21.11.83

I have also referred to the Railway Orders (in the Volumes of Proceedings) quoted by General Sankey. They mention "5 per cent" nothing more.

R.S.

C.A.W.

The Note for Orders may be modified with reference to attached remarks.

It should be pointed out that the wording of the order of 13.11.79 undoubtedly justifies the construction wh. has been placed on it — (under wh. 5 % on ~~amount~~ of bill has been charged as interest on account of a delay of 5 days in excess of the specified period of 2 months) inasmuch as the words "per annum" do not find a place in that order.

It may be stated that, in my opinion, it ~~would be~~ is questionable whether it was intended to impose a penalty apparently so unreasonable, and that, if the order is to stand, the deduction should be calculated at the rate of 5 % per annum for the period in excess of 2 months

To W

during which any bill may remain unpaid.

It may further be pointed out that the order, as it now stands, would certainly tend to defeat the object in view which was to decrease the great delays that occur in settlement of workshop bills — inasmuch as the penalty (5 % on amount of bill) would be enforced irrespective of length of outstanding period.

— So that ~~the penalty~~ in the case of the bill now in question, amounting to 576/-1 — the penalty would amount to the same sum (28-12-10) ~~whether~~ if the bill had been allowed to remain outstanding for 3 or 4 years, as it was charged after a delay of 5 days only.

C No. 10283 – [illegible] After [illegible] of the [illegible] 23/11

LLS

22-11-83

To W

Please see draft which I have somewhat amplified.

C.S.

23.11.83

P. W. DEPARTMENT.

READ the following: —

From the Examiner P.W. Accounts No. 154 W. dated 20th Novr 1883

FOR ORDERS.

The question of interest is not one as between the Court of Wards and the Government, but as between the Government and the Officers responsible for delay in the settlement of the Workshop claim.

Paragraph 2 of G.O 2867 W dated 13th Novr 1879 laid down that with a view to putting a stop to unsatisfactory delays in the adjustment of Workshop bills, "a deduction of 5 per cent interest will be made from the salaries of the Officers concerned on bills due over two months" –

Orders are requested as to whether the penalty should be enforced in the present case.

Col. R.E.

Secy. to Govt. P.W.D.

C.J.
2/11

R.S.

The Hon H. E. [illegible]

FOR ORDERS.

C. No. 9723

3409 W

P.W. Department.

Read the following letter from the Examiner P.W. Accounts, No. 154 W d/ Nov. 20th 1883.

— For Orders —

The amount of the Bill on which Interest is claimed is Rupees 576, and the charge for Interest amounts to R 28:12:10, – the delay being 5 days in excess of the two months' limit prescribed in G.O. 2867 W d/ 15th November 1879.

A question arises as to the construction to be placed on the terms of the order in question, which read as follows

"As regards Workshop – "outstandings, a deduction of

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presc

R.S.

"5 per cent interest will be "made from the salaries of "the officers concerned on "bills due over two months."

This has been taken to mean that the deduction of 5 per cent shall fall due – immediately after the limit of 2 months. The wording of the order undoubtedly admits of this construction, but in the opinion of the undersigned it is questionable whether the Government intended to impose a penalty apparently so unreasonable.

Had the words "per annum" been added, the penalty would be more reasonable – and, should it now be – decided that the orders of the 13th Novr 1879 are to be maintained, the deduction should, it is submitted, be calculated at the rate of 5 per cent per annum for the period in excess of 2 months during which any Bill may remain unpaid.

clearly

It may further be pointed out that the order, as it now ~~stands~~ worded, would certainly tend to defeat the object in view, which was to decrease the great delays that occur in settlement of Workshop bills; inasmuch as the penalty (5 per cent on amount of Bill) would be enforced irrespective of length of outstanding period; – so that, in the case of the bill now in question, –

amounting to Rs 576 - the penalty would amount to the same sum (Rs 28: 12: 10) if the bill had been allowed to remain outstanding for 3 or 4 years, as was charged after a delay of 5 days only.

The Court of Wards decline, under any circumstances, to hold themselves liable to the penalty - and it is doubtful whether it could be enforced against them.

The intention of Govt. was that the penalty should be imposed as a fine on the officer of Govt. responsible for delay, and there is nothing to prevent the Government

Yes HD

I should cancel & draft a fresh one on the lines as suggested below HD

I don't approve of the stoppage of an officer's salary because the bills for work done in the public interest are not adjusted to the day - after all it is only paying out of

insisting on its payment in this way; but with the Court of Wards the case is different. The Government have, it is believed, no power to fine them in their corporate capacity.

Under these circumstances, it is considered that the penalty should be remitted in the present case - and the orders in question which have given rise to the discussion either cancelled or modified as suggested above.

There is another alternative which seems worthy of consideration. Outstandings in case of Government officers would be entirely prevented if the Workshop charges were recoverable through the Pay Department by deduction from Salary.

The P.W. Workshops are not maintained for the Execution of private work, and if such work is taken in, it is simply for the convenience of those sending it. To prevent subsequent dispute, an estimate of the cost of work should be framed by the Superintendent before the job is commenced, and sent for acceptance. Having been accepted, there should be no further question as to payment, on completion of the work. There would thus be no outstandings, so far as Government officers are concerned.

As regards private individuals, cash payment should be the rule, and the Superintendent himself held responsible for the recovery of outstandings.

It may be added that, under recent orders, the operations of P.W. Workshops are being restricted as far as possible.

J. Maw Stewart
Col. R.E.

23.11.83.

Secretary to Govt. P.W.D.

Madras.
Novr. 23d. 1883

R.B.

the State's pockets [illegible] others – If the Supdt insists on payment there will rarely be any trouble or delay & if there is it shd be brought to our notice
HG

Should be a cash transaction – cash before delivery in the case of Port officers & others
HG

Of course

The Hon H.E. Sullivan

– For Orders –

Draft accordingly
HS
27.11.83

3409W

Circ: 23/11 R 27/11

A

Hon orders:

Print with Enclos:

No. 3409W.

P. W. Department.

Genl
Acct

Proceedings of the Madras Government,

Under date the November 29th 1883

Read the following:—

Letter from the Examiner P. W. Accounts, Madras } (H.E. No. 154 d/ Nov. 20th 1883)

P j

The claim for Interest will be withdrawn, and the rule laid down in para 2 of G.O. No. 2867 W d/ 13th Nov. 1879, under which a deduction of 5 per cent interest is made from the salaries of officers for outstanding Workshop Bills, is hereby cancelled.

All work at the Workshops done in future for Govt.

officers on private account, and for private individuals, should be paid for on delivery. Should credit be afforded in such cases, it will be on the sole responsibility of the Superintendent, who will be answerable that there are no outstandings.

The S. W. Workshops are not maintained for the Execution of private work, and if such work is taken on, it is simply for the convenience of those sending it. The cases should be of rare occurrence. Before a job of this kind is

undertaken, an estimate of the cost should be framed by the Superintendent, and the work should not be put in hand till the estimate has been accepted. There should after this be no question as to payment on completion of the work

MS
25.11.83

Isd 7/12

S.E. First Circle
S.E. Second Circle
Genl Supdt S.W. Workshops
Examiner S.W. Accts.
Revenue Dept

P.C.

B. No. 3569 W. 13-12-83.

6

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A

No. 3409 W d/ 29. 11. 3

10283

Govt. of (1883) Madras.

PUBLIC WORKS.

Dated ~~29/11~~ 30/11

Recd. Encl.

G. O. 29' Nov 1883, No. 3409. W

Workshop Bills

The claim for interest ~~charged~~ on certain — ordered to be withdrawn, and the rule ~~para 2 of [illegible] [illegible] dd [illegible] '79~~ authorizing interest to ~~to~~ be charged on ~~outstanding~~ bills, cancelled.

7/6/8

&39

MACHINERY STORE DEPARTMENT,
Madras, 2nd August 1883

No. 23

FROM
THE STOREKEEPER OF MACHINERY,
MADRAS,

TO
The Deputy Chief Engineer
P. W. D.

Enclosures.

× Bill from this Dept dd 8th January 1883 for Rs 250/- being value of Circular Saw Table.
Bill No 430 dd 26th January 1883 for Rs 58/4 being Packing & Railway charges for do.
Total amount due Rs 308.

SIR,

I have the honor to report that on the 11th December 1882 the Dewan of Mysore requested me to deliver to Mr J. Wallace an Assistant Engineer of the Mysore D.P.W. any articles he might purchase from these Stores and accordingly a circular saw table was packed and despatched by the P. W. Workshops to Mr Wallace's address in Mysore. Two Bills×, as per margin, were submitted to Mr Wallace for adjustment, and although several reminders have been sent to him, and a letter on the subject addressed to the Secretary to the Dewan of Mysore, the bills remain unadjusted. I therefore request you will be good enough to address the Mysore Government on the subject.

I have the honor to be
Sir
Your Most Obedt Servant
W C Baddeley Lieut R.E.
Storekeeper of Machinery

2/8/83

D.W.C. No. 6547

From
The Storekeeper of Machinery,
Madras,

To
The Dy Chief Engineer
P.W.D.
Madras

Dated 2nd August 1883
Received Recd 3/8/83
No. 23
Enclosures. —

Subject

Requesting to address the Mysore Government on the subject of non-payment of 2 bills due to this Depôt and Workshops by [illegible] on account of 1 Cir: Saw table supplied.

No 2149 W d/6th Aug/83

Ordered to be forwarded to the Resident in Mysore with request that steps may be taken for the early adjustment of the bills.

To the Storekeeper of machinery

Idem No 2150 W d/6th Aug/83 forwarded

Cn

To The Secy to the Resident in Mysore 7/8

Entd. in Regr. Replies

3rd December 1887, No. 3307 W., Public Works.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads.
Civil Works.

Read—the following letter from R. W. Barlow, Esq., C.S., Chairman, Harbour Trust Board, Madras, to the Chief Secretary to Government, dated Madras, 21st November 1887, No. 4922:—

I have the honor to forward herewith extract from audit note from the Examiner, Public Works Accounts, for June 1887, in reference to the sale of articles on credit from the Public Works Stores to the Madras Harbour Works, and I shall feel obliged if the sanction referred to in the concluding column may be accorded.

Enclosure.

Extract from Audit Note from Examiner, Public Works Accounts, for June 1887.

Remarks by Examiner.	Replies by Executive Engineer.	How disposed of.
6. With reference to the articles sold on credit during June to the Harbour Works and Local Fund Engineers, Kistna, respectively, requests to know on what authority the sales on credit were made, and to be furnished with documentary evidence to support recovery in each case. Formal receipts from the purchasers acknowledging receipt of the articles sold to them is all that is necessary. These receipts should accompany the accounts in every case where stock is sold on credit.	These departments being semi-Government departments articles were sold on credit and recoveries effected in August and September 1887. The rule pointed out about documentary evidence has been noted for future guidance.	6. Cash sales should be made in future unless W sanctions otherwise.

(True Extract.)

Madras,
16th November 1887.

(Signed) A. Joyce,
Genl. Supt., Public Works Stores.

Transferred to the Public Works Department.

(By Order.)

Fort St. George,
28th November 1887.

(Signed) W. S. Meyer,
Asst. Secretary to Govt., Marine Dept.

ORDER—dated 3rd December 1887, No. 3307 W., Public Works.

Cash payment from the Harbour Trust Board should not be demanded for articles issued to that body by the Public Works Stores, or for work done by the Workshops, on the order of the Board.

(True Extract.)

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

To the Superintending Engineer, V Circle.
,, Examiner, Public Works Accounts.
,, Marine Department.

Exd. J. Moses.
Spare Copies

BUILDINGS AND ROADS.
CIVIL WORKS.

Govt. of (1887) Madras.

PUBLIC WORKS.

Dated December, 3rd.

Recd. *Encl.*

G.O, 3rd Dec. 1887, No. 3307 W.

DECEMBER.

Harbour Trust Board

Ordering that no cash payment be demanded from the — for articles issued to that body by the Public Works Stores, or for work done by the Workshops, on the order of the Board.

CURRENT NO. 1030

Harbour Trust Board Office,
MADRAS, 21st November 1887.

No. 4922.

From

R. W. Barlow Esquire C.S.

Chairman, Harbour Trust Board,
MADRAS,

To

The Honorable H. E. Stokes C.S.

Chief Secretary to Government,
Marine Department.
Fort Saint George.

Sir

I have the honour to forward herewith extract from Audit Note from the Examiner Public Works Accounts for June 1887, in reference to the sale of articles on credit from the Public Works Stores, to the Madras Harbour Works, and I shall feel obliged if the sanction referred to in the concluding column may be accorded.

I have the honour to be
Sir
Your most Obedient Servant

R W Barlow

Chairman
Harbour Trust Board.

~~Enclosure~~ 2

Extract from Audit Note from E. P. W. Accounts for June 1887.

Remarks by Examiner	Replies by Executive Engineer	How disposed of.
6. With reference to the articles sold on credit during June to the Harbour Works and Local Fund Engineer Kistna respectively, requests to know on what authority the sales on Credit were made, and to be furnished with documentary evidence to support recovery in each case. Formal receipts from the purchasers acknowledging receipt of the articles sold to them is all that is necessary. These receipts should accompany the accounts in every case where Stock is sold on credit.	These Department being Semi-Government Department articles were sold on Credit and recoveries effected in August and September 1887. The rule pointed out about documentary evidence has been noted for future guidance. (True Extract.) (Sgd) A. Joyce Genl: Supdt P. W. Stores.	6. Cash sales should be made in future unless W. sanctions otherwise. 9 (True Copy) F. W. Hurrowgood. Supt. Madras Harbour Works.

20

Madras Harbour Works office
16 November 1887

HARBOUR TRUST BOARD,
21 NOV. 87
MADRAS.

Mar 1030/87

B. No. 2149 W d/ 6-8-83
G.O. 3409 W - 29-4-83

A

G.O. 3307 W d/ 3rd Decr/87

CURRENT No. 1030

MARINE DEPARTMENT.

FROM

THE CHAIRMAN,
HARBOUR TRUST BOARD,
MADRAS,

TO

THE CHIEF SECRETARY TO GOVERNMENT,
Marine Department.

DATED 21
RECEIVED 29 } November 1887.

ENCLOSURE (1)

No. 4922

Cash payment from the Harbour Trust Board should not be demanded for articles issued to that body by the P.W. Stores, or for work done by the Workshops, on the order of the Board.

30.11.87

31/11/87

SUBJECT.

Soliciting the sanction of Govt. in reference to the concluding column in the within mentioned extract from audit note from the Examiner of P. W. accounts.

D/ 28 Novr 1887

Transferred to the Public Works Department.

By order.

Asst Secy to Govt.

S. E. V circle
Exr. P.W. Accts.
Marine Dept.

Despd
16/12

With order

Circ 1-12-87 K 2-12-87

9723

Govt. of [1887] Madras.

PUBLIC WORKS.

Dated 7/12/87

Recd. Encl.

G.O. 3 Decr 1887, No. 3307 W

Harbour Trust Board

Ordering that no cash payment be demanded from the —— for articles issued to that body by the P.W. Stores, or for work done by the Workshops, on the order of the Board.

55/4

1888.

OFFICE NOTE NO. 1092

MADRAS, 21 FEBRY. 1888.

W.

G.O. NO. 3307. W. DATED 3RD.
DECEMBER 1887.

ADVERTING TO G.O. NO. 3307. W. DATED 3RD. DECEMBER 1887, I BEG TO POINT OUT THAT THE CONCESSION MADE IN FAVOR OF THE HARBOUR TRUST BOARD IS NOT ALLOWED TO MUNICIPALITIES OR EVEN TO GOVERNMENT DEPARTMENTS, AND THAT IT INVOLVES ADDITIONAL WORK IN ACCOUNTING, AS YOU WILL OBSERVE THAT THE VALUE OF THE ARTICLES SOLD IN JUNE WAS NOT RECOVERED TILL AUGUST AND SEPTEMBER 1887.

C.