

in accepting that interpretation.
If it is intended, it should be
definitely stated.

3. Under Code para 1728 a
Supg. Engineer may deal with certain
cases "according to circumstances",
which presumably includes "according
to rules" but no authority is here
given to him to sanction or condone
the loss or sacrifice of value other-
wise than in accordance with rules.

4. I would suggest that Govt.
be moved to sanction an addition
to Code para 1728 to the effect
that, in case of loss of articles
not priced on the books, their value
should be estimated, and that they
should then be dealt with under the
rules in Code para 1973, according to
such estimated value.

Chp

Chp
21/3/88
23/3/88

Chp
21/3/88
23/3/88

Chp

1728-2658

Chp 19-3-88

Chp

Chp

No 964 Wd March 23. 1888

Chp

The Examiner is
authorised to frame a
rule on the lines
proposed in para 4 of
his office note.

Chp
20.3.88

Chp

21/3/88

Chp
24/3

Chp

The Exr. Ill accounts with rules.
Chp

Executive Engineers for the month of
orders of Government.

December 188*7*

Opinion of the Superintending Engineer,
with final Remarks by Examiner.

Orders by Government.

*effect recovery.
The practice of main-
taining works prior to re-
covery of their esti-
mated cost is opposed
to Code para 1904, and
is prohibited in G.O.
No. 858 of dated 30th Feb.
March 1886.*

*This has been repeat-
edly pointed out to
the General Superin-
tendent, but no attention
appears to have been
paid to instructions.
The general question is
understood to be under
consideration but it
is believed that no
^{relaxation} of the
existing rule has been
authorized.*

*Examiner of P. W. Accounts,
Madras.*

29/3 19/3

*Cur
22.3.88
24/3*

GOVT.
OF MADRAS.

1888.

P.W.
DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 17 March 1888.

OFFICE NOTE No. 1225

Emb-7

To

W.

I beg to forward the margin-
ally noted papers, bearing on the
powers of Supg. Engineers to sanction
the write-off of actual deficiencies
in tools and plant and request that
the orders of Govt. may be obtained
on the general question, with a view
to definite rules on the subject
being laid down in the Code.

2. The only rule that gives
a Supg. Engineer any authority (or
share of authority) to write off
losses of any kind seems to be that
contained in Code para 1973, which is
possibly open to the interpretation
that stores not borne on the books
at a value may be dealt with as
under Rs. 100, though, even then, the
concurrence of the C would be
necessary. I do not however think
that this office would be justified

KEEP-WITH

Genl. No.

dated

188 .

* Letter No. 756 N. L. dated 23rd.
January 1888 from the
Supg. Engineer 2nd. Circle.
This office letter No. 274
S. E. 2nd. dated 18th. February
1888.

Letter No. 5026 dated 6th.
February 1888 from the
Executive Engineer Kistna
Eastern Division forward-
ing copy of Supg. Engineers
letter No. 1713 K. S. dated
12th. January 1888.

This office letter No. 275
S. E. 2, dated 20th. February
1888.

Letter No. 454 G. L. dated 29th.
February 1888 from the
Supg. Engineer.

* (to be returned).

1,000-7-2-88.