(1) பக்கங்களின் எண்ணிக்கை 40

(2) புதுக்கித் திருப்பிய நாள் 5/89

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

(14)

தமிழ்நாடு அரசு

P.W.D. துறை

அரசாணை எண். 1630 அச்சகம்
மு. கோப்புத் தாள் எண். பலவகை

நாள் : 21-6-1889 ~~193~~ .

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

20 Sheets

ஆவண கா-1—18,006—15-6-87.

Notes of Inspection by H. Rainier
Esqr Inspecting Officer, of the Office of th
Executive Engineer Tinnevelly Division on
the 8th till 12th December 1888.

1630/1

The Office was last examined by an Accoun
Officer in January 1888. Mr A. S. Russell is st
the Executive Engineer, and M. R. Ry. V. A. Sunda
ravadivelu Moodeliar the Accountant

2. The Sub Divisional arrangements are as
follows:—

Name and Head Quarters of Sub Division	Name and rank of Sub Divisional Officer	Imprest o drawing account.
~~Tuckanai~~ Tenkarai	J. W. H. Ellis Esqr Honorary Assistant Engineer	Drawing account.
Shermadevi	M. R. Ry T. T. Ragha-va Charriar Avergal Sub Engineer	do

3 The Imprest holders are as follows—

Name and Rank of Imprest holder	By whom recouped	Amount of imprest
Mr J. C. Fitzgerald Supervisor 1st Grade	Executive Engineer	200-0-0
P. Puthnasawmy Moodeliar Supervisor 2d Grade	do	100-0-0
Maharaja Pillay Clerk IV Class 3rd Grade	do	20-0-0

4. The balance of the Executive Engineer's drawing account at the close of November 1888 was proved correct.

5. In the cheques uncashed on 30th November 1888, there is one number $\frac{29037}{364}$ of 20th December 1887 for Rs 13-1-4 being the balance of ×money deposited by Vengoo Pillay and Numberumall Naidoo Contractors in April 1886. In January 1887 (the work having been finished in July 1886) Rs 16-14-8 was paid into Court on account of Vengoo Pillay, and in December the balance due to Numberumall Naidoo was also paid in the above cheque whi has not yet been returned for reissue and the Contractor cannot be induced to present himself for payment.

× the ~~task~~ cash book states "Earnest money" but the deposit was by way of Security for fulfilment of contract.

6 The accounts of cash and of works were checked for two months and the following points noticed.—

7. Code 473(2) which requires that the salari of the establishment should not be paid before the despatch of the salary bill for audit has been generally infringed, as is evident from the following dates:—

Salary bill for	Was despatched on the	whereas salaries were paid on the
April 1888	2d May 1888	1st May 1888
May 1888	4th June 1888	1st June 1888
July 1888	8th August 1888	6th August 1888
August 1888	8th September 1888	1st September 1888
October 1888	5th November 1888	1st November 1888
November 1888	4th December 1888	1st December 1888

The

The accountant states that he never suggested the irregularity of this to the Executive Engineer.

8. The Divisional Cash Book is kept by the Head Clerk who does not the duties of Cashier: he has given no security (Code 790 and 1608).

9 × × × ×

10. Cash Book voucher No. 52 dated 17th November 1888 for Rs 30 "paid to Mr. D. O'Leary Apothecary at Tuticorin his house rent for October 1888." The payment in this case is not for house rent but for compensation for quarters and the wording in the Cash Book is therefore incorrect. Code para 1740 says that the Cash Book should be posted with perfect accuracy so that the cash transaction of the Division may be clearly and precisely understood see also para 5 ante and note in margin.

11. The voucher for the payment was not produced not having been received from the payee to whom the cheque was sent so long ago as 19th November 1888. Although the

the cheque in question was despatched by post to the payees address on the 19th November 1888, the amount of the cheque was entered in the Cash Book as paid on the 17th Idem.

12. It was stated that cheques are, as a rule, entered in the Cash Book as soon as they are drawn, whether paid or not.

13. The Register ordered in G. O. No. 732 W. dated 5th March 1888 is not yet opened out.

14. The following vouchers were not produced not having been received from the payees.

Divisional Cash Book Voucher No. 127 / 30-11-88 for Rs 215-0-0

———— " ———— No. 9 dated 1st Decr/88 for Rs 85-0-0

———— " ———— " 11 dated 1st Decr/88 for Rs 80-0-0

———— " ———— " 12 dated 1st Decr/88 for Rs 70-0-0

———— " ———— " 15 dated — do — for Rs 206-4-8

———— " ———— " 16 dated — do — for Rs 436-0-0

———— " ———— " 22 dated — do — for Rs 36-0-0

———— " ———— " 19 dated — do — for Rs 25-0-0

———— " ———— " 27 dated 5 Decr/88 for Rs 15-0-0

15. The following Divisional Cash Book vouchers for December 1888 are not yet signed by Executive Engineer.

No. 3 received in the Divisional Office on 11th December
" 4 do do
" 5 do do
" 6 do do
" 7 do do
" 8 do do
" 10 do 7th December
" 13 do 11th do
" 14 do 9th do
" 17 do 9th do

16. There are no indications (initials with date under last entry checked) of the accountant having examined the Cash Book

17. The following instances of apparent delay in billing for measured work were noticed.

1630

Name of work	Date of measurement	Date of bill	No. of days delay in making bill
Repairing rear apron Tachanallur surplus escape	27th October 1888	17th November 1888	20 days.
Repairing and revetting bund of Pattakulam Tank	30th Septr. 1888	16th October 1888	15
Demarcating the bed of Koreempallam ~~tank~~ [illegible]	8th October 1888	16th November 1888	38
	6th October 1888	~~28th~~ 16 November 1888	~~52~~ 55 X
Improving Vizianarayanam Tank and channel	5th & 6th October 1888	20th October 1888	~~44~~ 14
	29th August 1888	18th Septr. 1888	19
	22nd & 23rd July 1888	3rd August 1888	10.
Restoring the bund &c of Perur Tank	25th July 1888	9th August 1888	14
Improving the Nattur Melakulam	13th July 1888	24th July 1888	~~44~~ 11
	18th May 1888	29th May 1888	~~44~~ ~~13~~ 11
Improving Kakanallur Channel	9th June 1888	15th June 1888	~~38~~ 9

18. The Schedule of rates of the Division now in use is dated 31st March 1888.

19 × × × ×

20. In the case of work estimated to cost more than Rs 2,500 and up to Rs 10,000, the value of labor

H

and

and materials is invariably distributed by items of work though there has been no order either of the Executive Engineer or of Superintending Engineer specially requiring this. In G.O. No. 3709 W dated 23d November 1888 it is stated that the "order for sub heads to be kept should be given as seldom as possible so as to relieve the office from useless work" which is understood to mean that what is known as the normal cost system should be usually adopted and only departed from when the Executive Engineer specially orders it.

21 Constructing a surplus weir in Sundrapondiam Senkolum Estimate Rs 4800. The work Abstract of October 1888 of this work shews the value of work done and payments made as Rs 458-12-0 and Rs 403-6-0 respectively the Register of works showing them as Rs 377-6-0 and 322. The difference viz Rs 81-6-0 is the value of materials issued to the contractor from sub-head materials at site but omitted in part I of work Abstract. Yet the Accountant has signed the work abstract and certified to having checked it.

22. Improving Vizianrayanum Tank and Channel Estimate Rs 23,850. The work abs. for October 1888 when compared with the Register of works as regards the value of work done against each item of work was found to disagree with the Register in the case of the following items:—

	As per Register of works Rs — As — P	As per work Abstract Rs — As — P
(1) Earth work	188 — 13 — 1	80 — 0 — 3
(2) Rough stone in mortar	27 — 2 — 6	20 — 1 — 5
(3) Rough stone in mortar old	7 — 1 — 0	
(4) Front embankment	43 — 4 — 0	105 — 0 — 0
(5) Turfing front embankment	61 — 12 — 0	
(6) Excavation	—108 — 12 — 10	
Total	164 — 14 — 10	164 — 14 — 10

This is because there were transfers from one

item

to another which were not carried into the work Abstract.

23. Moreover the description of certain items in the work abstract for the above work for October 1888 does not exactly correspond with that in the sanctioned deviation statement.

Name of item as given in works Abstract.	Name of item as given in Register of works.
Earthwork at Rs 2	Earth silt clearing at Rs 2.
Kunkur	Stony and Kunkur soil.
New rough stone in chunam	Rough stone in ~~Hydraulic~~ Hydraulic mortar
Brick work	Brick in mortar.
Rough stone revetment	Rough stone packing.
New stone revetment	Rough stone revetment
Brick work	Brick in mortar.
Cangoo and Vergu wood	Wood work Vengai
Old split stone	Cut stone work old

24 Improving Shelianaller Tank and Channel Estimate Rs 5004/. In September 1888 there is a charge of Rs 85-14-4 for 838½ cubic feet of excavating decomposed rock and hard kunker, which is debited to item "Contingencies" of the estimate. This charge does not pretend to be one relating to contingencies but was to be met from the savings under contingencies. It should therefore be detailed separately and not in the contingencies column of the account.

25. As the date stamp prescribed by Code 381 A is not used in the case of Tenday reports the exact date of receipt of these documents could not be ascertained. But it was observed that the liabilities are generally posted in the proper month i e, in the month in which they were incurred.

26. Providing new heads to sluices in Vannarpachery Tank - Estimate Rs 1475. The balance of materials at site of this work as per statement B for March 1888 submitted to Examiner is Rs 180/-. Of this, materials valued at Rs 90/- are borne in the Contract Certificate of Contractor Chellam Asary and the remainder Rs 90 being

the value of screw shafts &c procured departmentally is not shown in Work Abstract part IV as it should have been. When these materials viz screw shafts were used up and on what items of estimate the accounts do not shew but in the completion report (copy kept in office) the value of the screw shafts is charged to item "wrought iron work".

27. Almost all the agreements with Contractors are still stamped with Court fee stamps.

28. The Superintending Engineer's approval to contracts exceeding Rs 2000/- i.e. contracts beyond Executive Engineer's power of acceptance is not sometimes obtained before agreements are entered into with Contractors though subsequent approval is obtained. The following are a few instances

Name of work	Name of Contractor	Amount of Tender	Date on which agreement was signed by contractor	Date of Executive Engineer's signature	Date of Superintending Engineer's acceptance
Constructing Light house keeper's Quarters at Manapad	Padmanabha Iyer	3514	10th Augt /88	21 Augt /88	27 Augt /88
Reconstructing a portion of Papan-kal anicut	Soobramania Pillai	2684	1 March 1888	20th March /88	17th April /88
Reconstructing the wings of the Oppaur Odai Dam in Korampollam tank	Shomai Sawery Comas	3009	28th Jany /88	25 Feb /88	29th Feb /88.

29. The Executive Engineer says that works such as these are never put in hand before the Superintending Engineer's sanction is received.

30. Measurements in measurement books were compared with those in bills and measurement sheets in several cases and found to agree with the following exceptions. In the measurement Book No 5 of 1887-88 of Serjeant Blake (Tenkarai Sub Division) at pages 84 and 85 (which measurements× are not signed by any body) it is noted that the value of 19 measures of tar⊗ paid to Contractor Thomai Sawer Comas on previous bills should be deducted and the value of work done as per the measurement viz Rs 967-6-0 reduced to Rs 457-0-6 but there is no deduction made on account of tar in the Contract certificate×. Apparently no tar was paid for in the previous bills of the Contractor. If so the entry in the measurement book should have been corrected.

× dated 21st August 1888.

⊗ valued Rs 3-10-6

× No 8 dated 23rd August 1888.

31. With reference to last report, paras 8, 18, 19, 22, 23, 24 and 29 are receiving attention.

The old records are so very voluminous that the sorting of them is a long job and under present arrangement may last for years. The state of things described in para 30 of the last report still continues.

32. In the case of the service books of the following individuals the last attestation was by Officers other than the Executive Engineer of the Division. The attestation should be by the Executive Engineer himself.

B. Kannayya Laul Overseer.
Veerasawmy Iyengar Sub Overseer.
V. Shunmoogam Pillay Lascar.
A. Theravetty Lascar
Vythialingam Pillay Lascar
Chithambaram Pillay Lascar.
Gurunatha Pillay Lascar.
C. Ramasawmy Iyer Channel Superintendent
K. S. Sunkarasubba ——— do ———
K. Rajo Gopaul Iyer ——— do ———
T. M. Veeraraga Pillay ——— do ———
R. Chithambaram Pillay ——— do ———
T. A. Srinivasa Iyer Channel Superintendent
Iyem Pillay Clerk

Cuppusawmy Iyengar — do —
Padmanabha Iyer ——— do ———
Naina Pillay ——— do ———
Narasingaperumal Naidoo — do —
T. S. Muthukumarasawmy Pillay — do —

33. The same remarks applies to the service books of.

9. Lascars of the South main channel establishment.
2 —— " —— Srivaikuntham Anicut, Conservancy establishment.
10 —— " —— North main channel establishment.
5 —— " —— Kodamelalaghian channel and Nathyan channel.
6 —— " —— Palayam channel establishment
3. —— " —— Kannadian channel
5 —— " —— Kodagam channel.
5 —— " —— Tinnevelly channel.
6 —— " —— Marudur Melakal channel
7 —— ——— do —— Kelaikal channel
1 —— " —— Kongien Channel.

1 Lascar Perugal Channel
2 — " — Mainur Channel
and
4 General lascars

34. In the service book of lascar Rakson the entries regarding his promotion in 1882 have not been attested by the Head of the Office

35. The claims for travelling allowance of Office and Petty establishments from March to September 1888 inclusive were audited and found correct.

36. The journals of Lower Subordinates could not be audited not having been returned by Superintending Engineer to whom they had been sent with Travelling allowance Bills.

37. The memos of claims simply shew the dates for which daily allowance is claimed and railway fare where railway journey was performed &c but do not shew the hour of arrival and departure nor the movements. The claims could not therefore be satisfactorily be audited.

38. All claims are now signed by the Executive Engineer by way of approval or otherwise.

39. The memos of claims of the following individuals were not produced having been mislaid.

Subba Pillay	Lascar	April 1888.
Thavasi	do	
Vythialingum Pillay	Lascar	June 1888.
Chithambaram	do	
Nainar Pillay	do	

40. The Tools and Plant account are in order. There is a crane with a lot of rails in the verandah of the office. these are on the Tools and Plant Return and have been in the Division for more than 15 years. They have never been used and

are

are not intended for any particular purpose and more than one effort has been made to sell them, but without the least success.

ENCLOSURE
407
14 [illegible] 89
EXAMINER, P. W. ACCOUNTS

Cuddalore
21st December 1888

H. Rainier
Inspecting Officer

E.O.M. No. 127 d/ 30 Jany/89

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

2. The result of the inspection is on the whole satisfactory especially as regards the attention given to points noticed in the last report, but the failure to attend to para 30 of the last report regarding the preparation and check of work abstracts seems to call for notice.

(C. No. 93.)

Division Tinnevelly Summary of Inspection Notes dated 21st December 1888

1830

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
1	7	Irregular payment, as a rule, of salaries before despatch of Salary Bill to Examiner for audit	473 (2)	The Executive Engineer should take measures to prevent the recurrence of the irregularity and state whether the rule is now being attended to.
2	8	Non recovery of security from the head Clerk, who performs the duties of Cashier	790	This point has been taken up in my note on the general question of securities.
3	5 4 10	Inaccuracies in two cases in the narration of transaction in the Cash-book	1740	Greater care should be taken in detailing transactions in the Cash book. The Head Clerk's attention should be drawn to this.
4	11 14	Failure to produce 10 vouchers at the inspection owing to non-receipt from payees.	1642	The Executive Engineer should report whether all these vouchers have since been received.
5	11 12 13	Irregular entry in Cash book of cheques drawn but not paid away, and failure to open out the Register A to C for entry of such cheques.	G.O. 732 W. dated 3rd March 1888 1744	The Executive Engineer should report whether the orders contained in G.O. 732 W. dated 3rd March 1888 are now being attended to.
6	15	Failure of the Executive Engineer to sign 10 vouchers	311 (V)	For Executive Engineer's attention.

VO

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
		connected with his Cash book		
7	16.	No indications of Cash book having been checked by the Divisional Accountant.	374	The Executive Engineer should report whether the Cash book is checked by the Accountant or not. If checked by him he should initial and date the last entry checked by him on each occasion.
8	17	Delay in billing for measured work in 11 cases	1824	Most of the delays noticed are considerable, and seem to require some explanation.
9	20	Failure to adopt the normal cost system of accounting for works costing Rs 2500/- up to Rs 10000/-	1753 1760 III 1866 II	The adoption of the normal cost system of accounting for works as described in the rules quoted will greatly reduce labour in the accounts of works and the Executive Engineer should see that this system is introduced, reporting when he has done so.
10	21 22 23.	Discrepancies in nomenclature of items and in the outlay on certain works as shown in Work abstracts and as posted into the Register of works.		The discrepancies should be rectified. The Accountant should be warned to be more careful.
11	24	Irregular debit to "Contingencies" of outlay on a certain item of work.		The outlay should have been debited to the item concerned with a note that the charge was to be met from the provision for "Contingencies" in Estimate.
12	25	Failure to stamp date of receipt on ten-day reports	881 A.	Should receive attention, and the Executive Engineer should report whether the code rule is now being observed.
13	26.	Failure to enter materials at site of a work on Part IV of Work Abstract.	1758 (IV) 1765.	The omission should receive the attention of the Executive Engineer. It also appears that materials which are the property of the contractor have been improperly taken to account in statements of materials at site. This matter will be separately inquired into and reported upon. This practice seems to be common.
14	27.	Contract agreements irregularly stamped with court fee stamps	Stamp Act	Court fee stamps on contract agreements are useless. Impressed stamps should be used. Strictly it would be the inspecting officer's duty to impound such documents but probably Government would prefer that this should not be done pending orders on the point raised in note on general question of contracts. The duty has been paid, but in a wrong form.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
15	28 and 29.	Contracts exceeding Rs 2000 entered into, in some cases prior to Superintending Engineer's approval of the same	1350.	This is not in accordance with the code rule. The Executive Engineer should state whether the rule is now being observed.
16.	30.	Difference between entries in a measurement book and those in the bill of a Contractor.	1756.	Requires explanation.
17.	30.	Want of signature of the officer in charge of a work to certain measurements in his measurement book.		The omission should be pointed out to the officer concerned.
18	31	Insufficient audit of work abstracts prepared by Sub Divisional Officers and failure to note date of receipt on them noticed in last report not remedied.	374 and 759	The Accountant's attention should be drawn to this point. The insufficiency of check of work abstracts prepared by Sub Divisional Officer was noticed in last report.
19.	32 33 34	Want of attestation to service books by the Executive Engineer in 8 cases, the ~~amount~~ last of attestation being by Sub Divisional Officers and others.	Civil Pensions ~~[illegible]~~ Code 864	Service books should be attested by the Head of the office, who in the case of Public works Divisions, is the Executive Engineer. The Executive Engineer should report when he has attested all the service books referred to.
20	36	Impracticability of auditing journals of Lower Subordinates which had been sent to the Superintending Engineer with Travelling Allowance Bills.		As under G.O. 3332 W dated 19th October 1888 Executive Engineers in charge of Divisions have been appointed controlling Officers, there is no necessity in future for sending the journals of Lower Subordinates &c to the Superintending Engineer's Office, unless called for by him in exceptional cases.
21.	37.	Hours of arrival and departure not shown in the memos of claims for travelling allowances on behalf of Petty and Office Establishments.	Civil Travelling Allowance Code Section 10. Note I	This is necessary, as without this information claims cannot be audited. The Executive Engineer should obtain this information in future and state whether arrangements have been made for doing so.
22	39.	Failure to produce the memos of claim for Travelling Allowances for 5 lascars owing to their being mislaid.		More care should be taken in keeping these Memos in support of claims in Travelling Allowance Bills.
23	40	Want of orders in regard to the disposal of a surplus crane and iron rails.	1720.	The orders of the Superintending Engineer should be obtained in regard to the disposal of these surplus articles.

Madras
30th January 1889

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

P 2411 C 4/251

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

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

1630

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

ENCLOSURE
14 [illegible] 89
EXAMINER, P. W. ACCOUNTS

5227

RM

Please put up the draft disposal on C. 974 of 89.
FB
12/6/89

+ 320 W of 11-2-89 – was put up with Cur. 4105 sent to Offg. on the 9/5/89. Subject. Payment to Contractors for materials [illegible]

1630

supplied when the agreement
with them was for finished
work inclusive of materials
Fg Correy reg — 1630

ENCLOSURE
14 407/1.89
EXAMINER, P.W. ACCOUNTS

E.2
P.W.C. No 974
Z.N.
1/1378./89. 5229/89
~~5229/89~~

From

The Examiner of P.W. Accounts

Madras Z.N. 1/12/89

...TIVE ENGINEER
15,895
15 FEB 89

To.

The Secretary to Government
P.W. Department.

B. 31.1.89

O.R. No. 127 d/ 30-1-89.

No. 380 W d/ 11th Feby: 1889

Inspection report of Tinnevelly Division dated 21st December 1888 —— Forwards —— with summary and remarks

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Reply to Inspection Notes of the Deputy Examiner of the P.W. Accts on the Tinnevelly Division office.

---

1. This is being attended to since.

3. Noted.

4. They have since been received and submitted to the Examiner of P.W. Accounts.

5. This is being attended to since.

6. The vouchers in question were received while the office was inspected by the Deputy Examiner vide the dates noted there in. Hence they were not sent to the Executive Engineer for his signature as the Accountant was busily engaged with the Inspecting Accountant and the Deputy Examiner in furnishing information.

7. The cash book was examined by the Accountant but was not initialled by him as usual. This is now being attended to.

8. In most of the cases the bills were delayed owing to the absence

of the Contractors, Piece Workers &c to receive bills. However the subordinates concerned have already been warned to be punctual both in measuring up works and in submitting bills for payment.

9. There is no objection to adopt the normal cost system but it will be only advantage for works carried out departmentally as it will save clerical labor from striking out the rates. Whereas in this Division as almost all the works are executed by a single contractor for each work, the cost and rates can easily be posted into the Register of works from Contract Certificates &c themselves. If the normal cost system be introduced for above such Contract works it will not save labor but it will increase it as the total cost of all the items executed during each month will have to be found at estimated rates for comparison as directed in the Code paras quoted instead

of merely taking the figures from the Contract Certificate &c and posted into the Register of works. Hence the present system for Contract works being convenient, further instructions are solicited.

10 to 13. — Noted.

14. — Will be attended to in future.

Memo No $\frac{347 TN}{21-6-88}$ & $\frac{360 TN}{23-6-88}$.

15. — The first work was given on Contract with Supt. Engineer's sanction (Vide Memo quoted in the margin), and the agreement being subsequently approved by him. Code rules will be attended to.

16. — Explanation has been called for and will be submitted. The supervisor has also been warned to attend to the instructions given in the Notes attached to the measurement books.

17 & 18. — Noted.

19. The attestation will be made in course of inspection of the Sub-Divisions.

20 to 22. Noted

23. This was ordered to be kept in stores by Col Pennycuick RE, Supt. Engr when inspecting this Division.

Palamcottah
16 April 1889

signed / H S. Clerk
Executive Engr Tinne

/True Copy/

W Hughes
Supt. Engineer VI Circle
Recd 4. 5. 89.

17.

EXAMINER
No. 407
14 MAY 1889
ENCLOSURES 2
P.W. ACCOUNTS

C1
Pl. 42
527/

EXAMINER
No. 407
14 MAY 1889
ENCLOSURES 2
P.W. ACCOUNTS

OFFICE OF THE SUPERINTENDING ENGINEER,
6TH CIRCLE.

Kodaikanal 4 May 1889
Dept 8 a/2

1630

No. 1171 N

From
W. Hughes Esqr.
~~The~~ Superintending Engineer,
6th Circle.

To
The Chief Engineer
P. W. D.

Sir,

I have the honor to submit a copy of reply by the Executive Engineer Tinnevelly to the points noticed in Govt. order No. 380 W dated 11 February 1889 -

ENCLOSURES. 2

With Cn. 4105 sent to Dely on 9/5/9

With regard to item No. 9 of the Examiner's remarks I think there can be no doubt that it is of great use to an Executive Engineer to know what each description of work provided for in an estimate is costing. The normal cost system was I believe adopted only as a concession to those who have the duty of making out the initial accounts

It no doubt saves much trouble in the case of works carried out departmentally, if labor and materials have not to be distributed to sub-heads but where, as is the case when works are done on contract, there is no trouble whatever in ascertaining ~~and~~ entering in the work Registers the rates for each class of work it seems to me a mistake to forbid this being done.

I beg that the Executive Engineer may be required to adopt the normal cost system only in the case of works carried out departmentally. Of these there are few, if any, in the Tinnevelly Division.

I have the honor to be
Sir
Your most obedient Servt.

W. Hughes
Supdg. Engineer V Circle.

P. W. D. 6TH CIRCLE.

~~[illegible]~~
5227/89

From

The Superintending Engineer,
6th Circle.

To

The Chief Engineer,
P.W.D.
Madras

No. 117 TN

Dated 4th
Desp'd 8th } May 1889
Received

Enclosure. Two.

Forwards copy of reply to Inspection notes of the Dy Examiner of P.W.A. on the Tinnevelly Division & states that normal Cost System in case of works carried out departmentally may be adopted in the Tinnevelly Division

---

No. 2303 C d/ 13th May 1889

To
C
For any further remarks you may have to offer.

11.5.89
D. W.

No. 789. D/ 7th June 1889
Encl 2

To W.

Returned with the following remarks :-

2. Item 9 of summary. I think that the normal cost system should be confined to purely departmental agency works, and that the code should make this clear. In some cases of mixed agency it might save a little trouble, but such cases are extremely rare and not worth legislating for even if a rule could be framed to cover them.

3. Items I2 and 2I. The Executive Engineer might be asked to state whether the rules on these points are now being observed.

4. Item I4. The Executive Engineer's attention might be drawn to the recent ruling of the Government of India exempting agreements made or entered into by contractors with the P.W.D. from stamp duty.

1630

5. Item I6. The promised report will be awaited.

6. Item I9. A report, wher all the service books have been attested by the Executive Engineer, will be awaited.

7. Item 23. The Supg. Engineer's orders appear to have been received Nothing further required at present.

8. Other items call for no further remarks.

C.

7/6

Memo No 2308 C of 13-5-89.

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B

The Examiner's remarks will be communicated to the S. Eo. VI circle in view to the reports required being submitted by the Executive Engineer Tinnevelly division.

2. The Exr. will be requested to submit a draft S.O. on the subject of para 2 of his No 789 d/7 June 1889.

3. The ruling of the Govt. of India referred to in para 4 was republished in the Fort St George Gazette & has no doubt been noted by the Ex: Engineer.

WWB
13.6.89

PWCG
14.6.89

S. Eo. VI circle
Exr. P.W. Accts.

FD
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Ck'd by 19/6.

D 21/6.

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PWC No 5227

Rg 8.6.89
S.2

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Write orders