(1) பக்கங்களின் எண்ணிக்கை 38

(2) புதுக்கித் திருப்பிய நாள் 3/89

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

F.W துறை

அரசாணை எண். 572 W
மு. கோப்புத் தாள் எண்.

அச்சகம்
பலவகை

நாள் : 21. 2. 1890

198

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

ஆவண. எண்-1—18,000—15-5-87.

532/1

Notes of inspection by A Rainier Esqr of the office of the Executive Engineer, West Coast Division at Calicut on the 13th to 16th April 1889.

Colonel A F Fraser R.E. assumed charge of the Division on the 7th February 1888. M.R Ry Bhagianatha Pillay is still the Accountant. The office was last inspected by an accounts officer in November 1887.

2. The Sub Divisional arrangements are now as follows:—

Name and Rank of Sub Divisional officer also locality.	Drawing account or Indent	Nature of payment made
P.L. Allen Esquire Assistant Engineer 1st Grade Vayittri Sub Division Vayittri	Drawing Account	Pays to contractors to any extent
Sub Conductor A Hallinsworth Supervisor, Temporary Cannanore Sub Division Cannanore	Do	Do
Sub Conductor F.B. Smith Supervisor 1st Grade South Canara Sub Division Mangalore	Do	Do
Mr Pereira Overseer 1st Grade Calicut Sub Division Calicut	Do	Do up to Rs 500/-. Any payment above Rs 500/- require sanction by the Executive Engineer.

3. There are impreat holders as follows:—

Name & Rank and Locality of Impreat Holder	Amount of Impreat	By whom recouped	Nature of Payments by Impreat Holders.
Mr J. B. De Rebello Overseer 1st Grade Temporary/ rank Tamaracheri	Rs 400/-	By Mr Allen Assistant Engineer 1st Grade in charge of Vayitri Sub Division	Labor and Petty purchases for sums below Rs 10/-
Mr C Fonceca (2) Overseer 3rd Grade, Temporary Rank Lakkade	Rs 400/-		

4. Salaries are as a rule disbursed prior to the despatch of Salary Bills which is contrary to Code para 473 (2).

5. Sergeant S Green Supervisor was paid his first salary after transfer to this Division before audit by the Examiner. The date of audit being 17th May 1888 he was paid on 1st May 1888.

6. Similarly D. Jeyaram Pillay who was newly appointed in July 1888 was paid his first salary on appointment on 1st September 1888, the date of audit by the Examiner being 15th September 1888. This is an infringement of Code 473 (7).

7. No certificate of count of cash by the Executive Engineer is recorded in the Cash Book on

the occasion of Executive Engineers verifying the Cash Balance. The certificate at foot of Form No M 3 seems to require this.

8. With reference to para 6 of last report, — payments in the Divisional Office are generally confined to the salaries &c of Establishment, payments to contractors, piece workers &c being made by the Divisional Officer. But in the month of March 1889 (latter part) payments to contractor of the Calicut Sub Division were made by the Executive Engineer owing to the illness of the Sub Divisional Officer the late Sergeant S. Green.

9. Repairs to Calicut Vayitri Road Payments to labor by Mr Rebello have been sometimes paid late thus:—

	Period	Date of payment	Extent of delay
2nd Section	1st to 10th Nov 1888	11th January 1889	2 months
"	11 to 20 Nov 1888	11 January 1889	1 month & 20 days
"	21 to 30th Nov 1888	11th January 1889	1 month & 10 days
Miles 34 to 38	11 to 20 Nov 1888	4th February 1889	2 months & 14 days
"	21 to 30 Nov 1888	4th February 1889	2 months & 4 days
"	1 to 10 Dec 1888	4 February 1889	1 month & 24 days
2nd Section	1 to 10 Dec 1888	13 February 1889	2 months & 3 days.
"	11 to 20 Dec 1888	13 February 1889	1 month & 23 days
3rd Section	11 to 20 Dec 1888	13 February 1889	Do Do
"	21 to 31 Dec 1888	1 March 1889	2 months
1st Section	21 to 31 Dec 1888	1 March 1889	Do
3rd Section	1st to 10 Jany 1889	1 March 1889	1 month & 20 days
1st Section	1 to 10 Jany 1889	1 March 1889	Do Do
2nd Section	11 to 20 Jany 1889	1 March 1889	1 month & 10 days
3rd to 28th mile	21 to 31 Jany 1889	1 March 1889	2 months.
"	1 to 10 Feb 1889	1 March 1889	1 month & 20 days
"	11 to 20 Feb 1889	1 March 1889	1 month & 10 days

The Executive Engineer stated that a great deal of the above delay was caused by the Superintending Engineer's peremptory orders not to make payments till the same were covered by Budget provision

10 × × × ×

11. With reference to para 52 of last report ~ contractor's receipts for tools that are lent to and remaining with them are now filed in the Executive Engineer's Office. The tools have all been recently counted.

12. The Register of liabilities opened just before the last inspection (vide para 14 of last report) is maintained. But one item of Rs 280/- representing value of certain lightning conductor materials supplied by the Superintendent of S & W Stores adjusted in February 1889 has not yet been shewn in register as adjusted. Besides this the total of unadjustment items has not been shewn against line 10 of the Form of application for Letter of Credit for April 1889.

13 × × × ×

14. Constructing rough stone revetment between groynes near the light house at Cochin Estimate Rs 555/-

There is an overpayment on account of this work due to another rate than that contracted for having been passed to ~ Contractors Messrs D. Manachji & Co in certificate No 2 of February 1889. The rate agreed for repacking loose stones was Rs 3-12-0 per 100 cubic feet the rate passed in the bill Rs 4/- This overpayment ~ should be recovered from the next bill of the contractor. The bill in question was paid by Sub Divisional Officer Mr A. Hollingsworth.

15. Petty improvements to the Regimental lines at Mangalore Estimate Rs 67/-

Two contractors are doing this work both of whom were paid in March 1889 by the Sub Divisional Officer. The bill of one of the contractors Manganath Shetty was not accompanied by a detailed measurement bill.

16. In regard to a dozen other works the paid bills of contractors were not accompanied by

measurement lists. There can be no useful check of bills in the Executive Engineer's Office unless measurement lists are available.

17. Constructing a slaughter house and hanging shed at West Hill Barracks Calicut Estimate Rs 1954-0-0.

The estimate for this work was sanctioned so far back as 1885 (vide G.O. No 2548 W dated 2nd November 1885). The first outlay was in March 1886 (compensation for land). Materials were collected in March 1887 i.e. nearly a year afterwards. The value of these materials as shewn in work abstracts is now Rs 699-5-5. The work however is not yet begun but more than Rs 100/- has been spent for pay of watchmen to watch the materials. There is a sum of Rs 65-5-5 due to contractors Messrs D. Manaeji and Company for materials which is outstanding since May 1887 i.e for nearly two years. The Executive Engineer thinks the late Mr Green was told to pay this amount but is not sure.

18 Annual repairs of the Military Buildings West Hill Barracks Calicut. Estimate Rs 297/-

The estimated quantity and cost of item "Repairing floor with gravel" is 7253 square feet and Rs 72-0-0 respectively, whereas the executed quantity and cost under the same item is 8391 square feet and Rs 83-14-7 respectively i.e there was an excess quantity of work done amounting to 1138 square feet. How this sum came about and whether it is due to double measurements or excess work done it is difficult to ascertain. An attempt was made to check the details of measurement of actual work done with those of the detailed estimate but in preparing the detailed measurement list of work done the estimate has not been followed. For instance the details given in the measurement list for a covered passage between Sergeants' Mess and Cook house for gravel flooring of Southern end of married quarters and for covered passage between married quarters and cook rooms could not

not be traced into the detailed estimate as so many different items. The preparation of the detailed measurements of work done without following the detailed estimate considerably hinders and delays the examination of Measurement books at these inspections.

19. Rent of quarters occupied by Sergeant Instructor Inspector Gy Leech from March 1888 to February 1889 at Vayitri. Estimate Rs 24/-

This is not posted into the Register of works.

20. Constructing Collectors Office Calicut. Estimate Rs 1899/7/-

In the month of November 1888 there is a charge of Rs 194-15-6 under the sub-head "Contingencies." This amount represents value of work done in the shape of repairs to some of the existing buildings standing on the site. This should not have been included under contingencies, but should have been shewn as a separate item to be met from savings under contingencies.

21. The contractors Ledger is not written up to date. Payments in March and April 1889 have not yet been entered. The contractors Ledger for any

month is not posted until after the close of the month and when the submission of the estract becomes due to the Examiners Office

22. Constructing a Sea Customs house and Store Shed at Cochin Estimate Rs 179/4/-

The contractors for this work Messrs D. Manachji & Co were paid in November 1888 for two iron ties for trusses for the customs house at the rate of Rs 18/- each while according to the estimate and the tender the rate for this item is only Rs 15-0-0 each.

23. Similarly in the case of work "Constructing Sub Registrars Office at Tripprayar" Estimate Rs 3335-0-0 The contractor Mr S D Jacob was paid for arch work laterite in chunam at the rate of Rs 22/- per 100 cubic feet, his contract rate for the same being Rs 20/-

* C.C. No 5 dated February 1889.

24. Measurement books of Mr A Roscoe Assistant Engineer in charge of the Vayitri Sub Division shew unusual clearness and contain rather more practical information than has been before noticed in such books. a special point, and one which might perhaps be adopted

in other divisions is the signature by contractors against the measurements of their work — which leaves no room for dispute. It was uncommonly easy to trace items from Mr Allen's measurement books into the bills and accounts. In fact the accounts of this officer's Sub Divisions bear marks of special vigilance in their supervision.

25. In the case of the following service books, pc attestation has been by subordinates and others not in charge of the Divisions. The attestation should be by the Executive Engineer himself.

Name and rank.

Mr A.B.C. Was Overseer 1st Grade.
Mr S.J. de Rebello Do
A.L.C. Ambro Clerk.
Kamew Clerk.
Shaik Ibrahim Messenger.
Hassim Khan, Lascar
Kutty kundy kunnan, Lascar
Keelo, Lascar
Jacob Lascar
Koran, Lascar
Kanaran, Lascar
Pasco Lasco Lobo Lascar
Kunjari Nair. Lascar.

26. The claims to travelling allowance of Lower Subordinates, Office and Petty Establishments, from April to December 1888 inclusive were audited and found correct. The memos of claims do not generally shew the movements of individuals and were not, for April and May 1888, signed by the Executive Engineer in token of his approval of the journeys made.

The memo of claims of Lascar Pasco Lobo for June 1888 was not produced having, it was stated, been mislaid.

Doegaum
6th May 1889

Sd/ H. Lainier
Inspecting Officer.

No. 918 dated 1st July 1889.

Forwarded to the Secretary to Government P.W. Department for the information and orders of Government with accompanying summary and remarks.

2 The report seems satisfactory.

ENCLOSURE
12 NOV
584

SUPG: ENGINEER'S OFFICE
NO.
13 JUL.89
P. W. D.
FOURTH CIRCLE

EXECUTIVE ENGINEER'S OFFICE
No. 2/276
17 JUL. 89
P. W. D.
WEST COAST DIVISION

SUPG: ENGINEER'S OFFICE
NO.
4 NOV.89
P. W. D.
FOURTH CIRCLE

Encls 2 3

West Coast Division Summary of Inspection Notes dated 6th May 1889.

572/1

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
1	4	Irregular payment of salaries prior to despatch of salary bill for audit	473 (2)	The Executive Engineer should explain this non-observance of the code rule and report what steps he has taken to prevent a recurrence of the irregularity.
2	5 6	Payments of first-salary to a subordinate transferred to the Division and to a clerk newly appointed prior to audit	473. (7)	_____ Dr _____
3	7	Failure of Executive Engineer to certify in cash book the correctness of the cash balance when cash is verified.	475.	The Executive Engineer should count the cash in chest at least once a month and record a note on the cash book shewing the date of examination and (in words) the amount found."
4	9	Delay in payments to labor employed on a certain work explained by the Executive Engineer to be in a measure due to Superintending Engineer's prohibitions to make payments till the same were covered by Budget provisions	Forms 54 Acts 5 Codes para 97	The orders alleged to have been given by the Superintending Engineer, would seem to be quite irregular, and especially so in the case of coolies who cannot afford to wait any length of time for their wages. The Executive Engineer should not incur liabilities not covered by appropriation, but if he does incur them, he should discharge them and not

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
				cover one irregularity by another. If any body must be out of pocket by the transaction, it should probably be the officer responsible for the employment of the labour, and not the labourers themselves.
5	12.	Failure to record the adjustment of a liability in the Register of liabilities and to enter the total of unadjusted liabilities in line 10 of the Forms of application for letters of credit	1575	The Accountants attention should be drawn to this and the Executive Engineer should see that the required entry regarding liabilities incurred but not adjusted is made in future in the application for letters of credit.
6	14	Overpayments to a contractor due to a rate in excess of that contracted for being passed		The overpayment should apparently be recovered and the Executive Engineer should report when this has been done.
7	15 16	Failure in several cases to submit measurement lists with bills paid by Sub Divisional Officers.	1868	The Executive Engineer should report what steps he has taken to ensure submission of Measurement lists by Sub Divisional Officer with bills paid by them.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
				57/8
8	17	Great delays in going on with a work for which materials were collected more than two years ago and more than Rs 1000 spent for watching the materials and delay of more than two years in paying the arrears due to a contractor for materials supplied.	1256	The delay in executing this work and delay in paying for materials should apparently be explained.
9	18	Details of measurements in measurement lists not in accordance with the detailed estimate		The possibility of providing by instructions for the systematic entry of necessary details in measurement books will be separately considered and reported on.
10	19	Failure to record outlay on estimate for rent of buildings hired for a Military Subordinate in the Register of works	1666. III	It seems desirable that such expenditure should be entered in the Register of Works given in which the estimate is under Rs 200 as there is no convenient continuous record of expenditure otherwise.
11	20.	Irregular debit to the item "Contingencies" of an estimate of outlay on repairs to a work	936	The charges should have been shown as a distinct item in the accounts of the work with a note to the effect that it was to be met

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
				from the provision in estimate for contingencies.
12	21	Delay in posting the Contractors ledger	1068	The accountants attention should be drawn to this.
13	22 23	Payments to contractors for work done at rate in excess of those tendered and agreed to in two cases	1368	The excess payments should be explained by the Executive Engineer and recovered from contractors if necessary.
14	25	Service books irregularly pre-attested by subordinates and others instead of by the Executive Engineer in 13 cases	864	Service books should be attested by the Executive Engineer himself, the head of office in a S.W. Division. The Executive Engineer should report when all service books have been pre-attested by himself.
15	26	Failure to show movements of the Lower Subordinate, Petty and Office Establishments in the memos of claims for travelling allowance.	531	This is necessary, as otherwise the inspecting officer will not be in a position to audit these claims. The Executive Engineer should report the steps taken to ensure the required information being recorded in future.

537/a

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
16	26	Memos of claims for travelling allowance not signed by the Executive Engineer		These memos should be signed and initialled by the Executive Engineer in token of approval of the claims.
17	26	Failure to produce a memo in support of travelling allowance due for a lascar	531	Memos of travelling allowance claims should be carefully filed in the Divisional office so as to be available for ~~that~~ audit test

Madras.
1st June 1889

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

CM
3/6
AR 4/6

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.

12 NOV 984

SUPG: ENGINEER'S OFFICE NO. 2108 13 JUL.89 P. W. D. FOURTH CIRCLE

EXECUTIVE ENGINEER'S OFFICE No. 1/2780 19 JUL. 89 P. W. D. WEST COAST DIVISION

SUPG: ENGINEER'S OFFICE NO. 4 NOV.89 P. W. D. FOURTH CIRCLE

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

Encl 32
Mr Robb
Dy 1661/10

No 555

Reference Supt Engr's No 406/mc of 15th July 1889 on G.O No 1837 dated 10th July 1889.

555/11

406.23.7.89

Replies to Examiner's Notes of 6th May 1889.

Item 1. The exact circumstances of cases in which Salary Cheques may have been drawn at Head Quarters before despatch of the Salary Bill cannot be recollected. The practice has been to write out the cheques from a list of the sums due to each furnished by the Accountant for the purpose, and it was presumed that preparation of the bill & this list, were simultaneous, & no difference in time is specified by the Examiner or drawn, between hours and days in the matter.

Item 2. It is different however when the Executive Engineer is at a distance from Head Quarters frequently the case in this

extensive division, and for this the Examiner makes no allowance.

Item 3. The Salary bills cannot be completed by the office till almost the last day of a month as a rule, their information till then being incomplete. If the Executive Engineer is in South Canara or moving about other out of the way parts of the division, the list of cheques to be drawn cannot reach for some days, & by the time they are distributed with their acquittance rolls, it might be as late as the 10th or 15th of a month before the recipients got their salaries.

Item 4. The practice has therefore been for the bill of all cheques about which there was no doubt, to be despatched

so as to reach the Executive Engineer's Camp by about the 1st or 2nd of a month, upon which he drew them out, and despatched them to the Accountant for distribution with the acquittance rolls, & have them entered in the Office Cash book. In some rare instances the Cheques have been sent direct to individuals on public grounds.

Item. 5. The recipients would therefore get their salaries after despatch of the Salary bills, but the writing out of these might precede it a day or more. Over this the absent Executive Engineer could not have control.

Item. 6. It may be asked why not wait two or three days, let the Salary Bill come up, do it all by routine,

and let the Establish-
-ment wait till the
10th of a month or later.

7. The reason is
that it would not only
be a great hardship
to them, especially in
an expensive part of
the country like the
West Coast, but serious
-ly affect the work of
subordinates who have
to move about, and
deprive the Department
of most of the benefit
of the preaudit system.
They could not be expected
to travel over their works
while waiting for pay,
receiving it, as they
would, at intervals
depending upon where
the Executive Engineers
happened to be on a
particular date, and
it would lead to their

borrowing. 21/19

8. I would be glad
to adopt any plan that
the Examiner may see,
will enable me to pay sa-
-laries about the 2nd or
third of the Month, indif
-ferently whether at, or
away from, Headquarters.

Item 2. This was a case
of payment to Overseer
Green of his salary on
production of a Leave
Pay Certificate from his
late division.

1. I may mention that
a literal adherence to the
newly introduced Clause
473 (1) (first charge on a
transfer not subject to
preaudit disbursement),
especially when the transfer
is only a few miles by rail-
-way across a boundary
or two, not only bears
hardly on a subordinate

having to meet heavy expenses of arrival in a strange place, but withholding his pay for what may amount to a whole month deprives Government of that period's zealous and efficient service, besides rendering it necessary for him to incur, and excusing, debt.

2. As it is easy to discriminate when a claim is doubtful, there would be little risk in giving (7) the latitude of (3) a preceding clause, otherwise all I can do is to represent to the Superintending Engineer in each case, when the Subordinate cannot visit the outlying works in his charge till the Examiner has audited the salary that would

have been paid in the last division, and await his instructions.

Item 3. The term "failure" seems scarcely applicable. The accounts show that the Cash in chest is regularly counted once a month, the book being initialled accordingly. There is no Cashier employed in the Division, and in consequence the extreme formality prescribed when there is a Cashier "entering the balance in words" [illegible] in case of [illegible] Cashier [illegible] over 20 [illegible] of the Head [illegible]

Item 4. [illegible] to Calicut Vayitri Rod[illegible] the Examiner must have misunderstood what was said. The Superintending Engineer's direction about waiting for a Budget Grant had nothing to do with the delays in Labor payments.

The work was under the Assistant Engineer and arrears accumulated owing to large gangs having to be employed in order to take advantage of the short rainy period available and the Overseers imprest proving too low or as the Assistant Engineer expressed it "found that his Imprest was certainly not sufficient to p[illegible] the Crowd of labor on[illegible] down [illegible] Coat [illegible] laid [illegible] acc[illegible] Can[illegible] arrear[illegible] off—.

Item 5. [illegible] Accountants attend[illegible] drawn.

Item 6. Recovery will of course be made in the Contractor's final bill now preparing.

Item 7. Measurement Sheets are always as a rule now received along with bills. The instances noticed must have been exceptional.

Item 8. The work of — which all particulars no doubt already in the Examiner's Office, was a military work stopped in order to have it on a new plan and site, and for want of Budget provision the estimate could not be revised & a grant obtained till April last & in the meantime the Contract was suspended & apparently the successive Executive Engineers expected resumption at any moment, and could not transfer the materials.

Item 9. Noted.

Item 10. There does not seem to be a failure in the Examiner's opinion

and observed that no Code paragraph is quoted for guidance.

Item 11. In practice this microscopic accuracy is difficult of attainment. The Accountants attention will be drawn.

Item 12. It will be drawn to this.

Item 13. Excess payments received adjustment in the final bill for the work.

Item. 14. The Special attention of the accountant will be called to the question of Service Books.

Item 15. Journals are now drawn in Form No. 152 A.

Item 17. Noted.

A. M. Fraser
Executive Engineer.
Cal. R.R.
1st Nov/69

572/16

SUPDT. ENGINEER'S OFFICE
RD.
4 NOV 89
P. W. D.
FOURTH CIRCLE

EXAMINER
12 NOV 1889
P. W. ACCOUNTS

5 72/17

No 495.
Ew.

Submitted to the C
Engineer, P.W.D. with r
-ference to G.O No 1839 W
of 10th July 1889.

2. The Original report
of the Examiner, P.W. Accts
which accompanied
the G.O., under reference
is herewith returned.

Alexander Abercrombie Col. R.E.,
Supg. Engineer, 4th Circle.
5/11/89.

No. 984
12 NOV 1889
P. W. ACCOUNTS

No. 5212 C of 11th Nov. 1889

From,

The Supg. Engineer,
IV Circle

To

C

For perusal and favor of return and for any remarks that may be considered necessary

Dated 5th } November 1889.
Despd 7th }

/
11.11.89
D.W.

No 495
Estt.

Enclosure one.

Notes of Inspection of the Executive Engineer's office by the Dy Examiner P.W. Accounts in April 1889.

Forwards replies of the Executive Engineer West Coast Division to certain points noticed by the Examiner in the — for information.

To

[C. No. 8.]

S7/18

GOVT. OF MADRAS. 1890. P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 17th February 1890.

OFFICE NOTE No. 805

To

W.

GOVERNMENT
18 FEB. 90
P.W. DEPARTMENT, MADRAS.

Enc 3

Your office note No.5212 C.dated IIth. November 1889.

KEEP-WITH Genl. No.

dated 189 .

Returned with the following remarks -

(1) Item I of the summary.

I can see no reason why the Executive Engineer should not arrange to despatch the salary bill directly from his camp, instead of returning it to the office for despatch. It goes to him--or should go to him-- with the memo of cheques, and he could easily despatch it, intimating date of despatch to his office for registry. It seems to me that there need be no real difficulty in conforming to the code rule, & that consequently there is no necessity for making an exemption in the case of this division.

(2) Item 2.

Strict observance of the rules may possibly produce hardship sometimes but it may generally be obviated by taking advantage of the rules about

800—17-1-90.

advances on transfer; and it might altogether be obviated by the adoption of what I have called a rational system of pre-audit,as suggested in paras I78 and I79 of my notes on the Accounts Committee's report. I have also been considering whether I cannot arrange to communicate promptly to Executive Engineers the particulars of payments permissible in cases of change as soon as the change becomes known to my office,and without waiting for inquiry by the Executive Engineer;but it would be useless to submit detailed proposals in the present state of uncertainty as to how far the orders of the Government of India are binding on the Madras Government. If that matter is settled satisfactorily I have no doubt of being able to submit proposals which will obviate all inconvenience to the officers concerned,without throwing any undue responsibility on Executive Engineers. Code para 473 clause (I)is very old indeed,and not newly introduced as the Executive Engineer seems to suppose.

(3) Item 3.

The amount (large or small) of cash in chest has nothing to do with the question of certificate. The Executive Engineer should I think be required to conform to the code rule (I775) as long as the rule stands.

5?2/19

(4) Item 8.

The liabilities having been incurred,the accounts of the contractor should,I think,have been settled long ago and the settlement should not have been delayed for want of appropriation.

(5) Item I0.

It seems desirable to rule in the code that rents of buildings hired for a military subordinate should be entered in the Register of Works, as there is otherwise no continuous record of expenditure. Orders are solicited.

(6) Item I4.

The accountant should not , I think,have anything to do with service books. It is not a business which is peculiar to divisional offices,& under the ruling in G.O.No.805 W.dated I6th. March I889 it should be the business of the head clerk as in other offices.

2. Other items call for no remarks.

C.

P.W.C. No 1660.

Encr 1661
1660

No. 573 in S.R. dated 1890
B

Rec'd 18-2-90
Encr 3

The Examiner's remarks communicated for the Ex. Engr's attention.

2. The Supdg. Engr will state his views on the Ex. Engr's suggestion with respect to the subject of item 18=.

Encr
20.2.90

Received no. 29°

4053-212 C - 11.11.89
4567C - 10-10-89
4144C - 17-9-87
2104C - 30-4-87
2077C - 25-4.89.

S.E. IV Circle √
S.E. II Circle
Exec. P.W.A. √ D 21/2

Encr 2.5/22 5/2/2