Public Works (1899) Department.

G.O., No. 2672 W

DATED 10 October 99

---

[Despatch Abstract.]

Inspection Report.

Orders on the Examiner's — of the accounts of the West Coast Dn

240/14

B

[P. W. 26. / 250.—26-9-99.]

Sd 11/10

## BACK PAPERS.

| G.O. | No. | Department. | Date. | G.O. | No. | Department. | Date. |
|---|---|---|---|---|---|---|---|
| | | | | | | | |

## FURTHER PAPERS.

| G.O. | No. | Department. | Date. | G.O. | No. | Department. | Date. |
|---|---|---|---|---|---|---|---|
| | | | | | | | |

GENERAL.
ACCOUNT.

# Government (1899) of Madras.

## PUBLIC WORKS.

*Recd.* } 1899. *Enclosures*
*Regd.* *Spare copies*

**G.O., No. 2672 W., 10th October 1899.**

### OCTOBER.

**Inspection Report.**

Orders on the Examiner's — of the accounts of the West Coast division.

# GOVERNMENT OF MADRAS.

# PUBLIC WORKS DEPARTMENT.

---

**General.**
**Account.**

Read—the following paper:—

Office-note from the Examiner, Public Works Accounts, dated Madras, 30th August 1899, No. 1048 A./A.

I submit extracts from a report by Mr. W. Courtenay, Assistant Examiner, of an inspection by him of the office of the Executive Engineer, West Coast division. I solicit the orders of Government in column 6 of the enclosed statement.

2. The office is in good order.

---

Order—No. 2672 W., dated 10th October 1899.

With his office-note above recorded, the Examiner submits those items in the report of inspection of the accounts of the West Coast division which require the orders of Government. These orders have been entered in the statement printed as an appendix to these Proceedings. The Superintending Engineer, IV Circle, will see that necessary action is taken.

(True Extract.)

Under Secretary to Government.

To the Superintending Engineer, IV Circle.
,, other Superintending Engineers.
,, the Consulting Architect.
,, the Superintendent of Works, Lighthouse division.
,, the Examiner, Public Works Accounts.

Exd. T. K. Narayana Aiyangar.

---

## *Appendix to G.O., No. 2672 W., dated 10th October 1899.*

Result of an Inspection by Mr. W. Courtenay, Assistant Examiner of Public Works Accounts, of the Office of the Executive Engineer, West Coast Division, at Calicut, from 10th to 14th August 1899.

| Serial No. | Irregularities or defects. | Paragraph of report. | Relative Code rule or order. | Examiner's remarks. | Orders of Government. |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | *Cash Book.* | | | | |
| 1 | The Divisional Cash book for March 1898 was apparently kept open after the close of that month, as an item of Rs. 66 was interpolated after the book had been balanced. The cheque counterfoil is, however, dated 31st March 1898. | 5 | Code, II, I, 40. | 1. It was irregular to have kept the cash book open after 31st March 1898. The Executive Engineer's attention might be drawn to the Code rule quoted. | *Items* 1, 2, 3 *and* 4.—The remarks of the Inspecting officer and of the Examiner should receive the Executive Engineer's attention. |
| 2 | Counterfoils of receipts 87 and 88 of book No. 2857 (Form 20 E) and Nos. 14, 19, 23, 24, 27, 28, 29, 30 and 32 of book No. 2972 (the one at present in use) are undated and do not bear the initials of the Executive Engineer. The Accountant states that this was due to the Executive Engineer having been on tour and the receipts having been sent by post for him to sign, without the counterfoils.<br>This infringes the rule quoted in note 2 of the form which says that these books are to be kept "under lock and key in the personal custody of the responsible officer."<br>It would be quite easy to ask the Executive Engineer by letter to make out a receipt for such an amount, giving all the necessary particulars. | 6 (*a*) | Code, II, I, 50.<br>Code, II, I, 52. | 2. The receipt books should be treated as carefully as cheque books and kept under lock and key in the personal custody of the responsible officer. | |
| | *Imprests.* | | | | |
| 3 | Suryanarayana Aiyar, Overseer, 2nd grade, is shown as an imprest-holder under the Executive Engineer, since July 1899. On the 19th July a sum of Rs. 30 appears on the receipt side of the Divisional cash book as having been paid to the overseer by the Headquarters Sub-divisional officer and debited to the Divisional office.<br>The imprest is not, however, noted in red ink on the charge side of the Executive Engineer's cash book. | 9 | Code, II, I, 67. | 3. A note should have been made in the Divisional cash book as required by the Code rule quoted. | |
| 4 | Some very considerable delays are noticed in the recoupments. | 10 | Code, II, I, 69. | 4. The imprest should be recouped within the month so as to ensure as many as possible of the month's transactions being included in the divisional accounts. Delay in recoupment signifies an unnecessarily large imprest, because with a barely sufficient imprest no delay would be possible. A needlessly large imprest means, a locking up of Government money and an opening for serious irregularities. | |

## Result of an Inspection by Mr. W. COURTENAY, Assistant Examiner of Public Works Accounts, of the Office of the Executive Engineer, West Coast Division, at Calicut, from 10th to 14th August 1899—*cont.*

| Serial No. | Irregularities or defects. | Paragraph of report. | Relative Code rule or order. | Examiner's remarks. | Orders of Government. |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | *Accounts of Works.* | | | | |
| 5 | The great majority of works in this division are executed by contract or piece-work, but there are two works—viz., "Improvements to the Police Head-quarters office at Calicut" and reconstructing burnt-down portion of Customs office at Calicut"—executed by departmental agency, and in the accounts of these considerable confusion appears to have prevailed. The work abstracts have been written up in the Divisional office. Mr. Jacob, the subordinate in charge, appears to have submitted no statements of receipts and issues of materials in form 7-F. The sub-heads on which the various labourers were employed were not shown in the muster roll in either of the methods prescribed in the notes to Public Works Department, form 2 on which the local form is modelled, but a rough distribution was made by the subordinate in part III to work up to the total of part I, this distribution being, apparently, purely arbitrary.<br>No measurement sheets were submitted. In the case of the Police office mentioned above this is what happened. This work was begun in August 1898, the estimated cost being Rs. 7,550.<br>Bills for materials were sent to the Divisional office, but although called for, no statements in form 7-F were submitted. Consequently in preparing the works abstract in the Divisional offices, all materialswere charged provisionally to materials at site.<br>By June 1899 the balance of materials at site had grown to Rupees 1,751 and the account had not been credited with any issues. Accordingly the Supervisor was specially addressed to submit an account of receipts and issues based on his measurement books.<br>This account not being satisfactory, he was told to send up all his measurement books, and with the help of these, a statement was made out with considerable labour by the Accountant showing all the payments, for materials and labour, under each sub-head. According to this, the materials received amount to Rs. 1,156 and the issues to Rs. 1,033 (which latter figure is taken from the subordinate's statement) leaving a balance under materials at site of Rs. 123.<br>The Rs. 1,751 shown under materials at site in the register of works was taken from the bills which are now in the Examiner's office. No copies have been kept. So the difference of Rs. 595 must represent materials received and not accounted for by the subordinate. The Accountant is now doing his best to allocate the expenditure to the proper sub-heads and correct the register of works accordingly, but after such a long time, this is no easy matter.<br>In the case of the Customs office, precisely the same thing occurred; but in this case, the subordinate's account has been reconciled with the measurement books and the total debit to materials at site on the 30th June reduced from Rs. 424 to Rs. 62 by debiting the proper sub-heads.<br>All this trouble could have been avoided, if the subordinate had followed the simple procedure laid down in Public Works Department Code, Volume II, Chapter I, paragraphs 10 to 16. | 11 | Code, II, I, 10 to 16.<br>Code, II, I, 103. | 5. If the initial accounts had been prepared carefully, as prescribed in the Code rules quoted, the irregularities noticed would not have occurred.<br>The Executive Engineer might be asked to report whether the differences brought to notice have since been adjusted. | This matter is brought to the special notice of the Superintending Engineer who should take measures to prevent such irregularities occurring in future. It is most important that the initial accounts should be properly kept. |
| | *Register of Works.* | | | | |
| 6 | Workslips are not submitted to the Superintending Engineer on the occurrence of excesses over the estimated rate for a sub-head. | 13 | Code, II, II, 170 .. | 6. It is important that the Executive Engineer should keep the Superintending Engineer informed of all the excesses over the sanctioned limits for works; the form of workslip is for this purpose. | *Item* 6.—The use of workslips should be insisted on by the Superintending Engineer. |
| | *Contractor's Accounts.* | | | | |
| 7 | There are a number of small sums due to piece-workers and petty contractors, varying in amount from a few annas to Rs. 50, which have been outstanding from one to over two years. Steps should be taken to clear these off. | 14 | Code, II, I, 112 .. | 7. The Executive Engineer's attention might be drawn to the Code rule quoted. He should take steps to adjust the outstanding balances at an early date. | *Item* 7.—Immediate steps should be taken to settle the contractor's accounts. |
| 8 | Contractor C. Mangesh Row, who was working under a schedule contract, refuses to accept the final bill of "constructing 145 Police huts at Mangalore" and threatens legal proceedings, if the amounts, he considers due to him, are not paid within 45 days. Amounts have been deducted for bad work which he will not accept, though the contract agreement gives the Executive Engineer power to make deductions.<br>According to the final bill prepared he has already been overpaid one anna after deducting value of materials supplied and various amounts paid into court on behalf of the contractor's creditors as per orders of the District Munsif, Mangalore. | 15 | .... | 8. The Executive Engineer might be asked to report on this, if not already done. | *Item* 8.—The Executive Engineer will doubtless see that the terms of the contract are duly fulfilled. |
| 9 | Security deposit of Rs. 219 of Mr. C. Bordes, Contractor, has been paid into Post Office Savings Bank, but no pass book is forthcoming. The amount appears to have been refunded to the contractor, but the fact has not been entered in the proper columns of form 157-A, nor has any acknowledgment been received from him, though the pass-book—with withdrawal form—was sent through the Sub-divisional officer, South Canara, on the 23rd March last. | 16 | Code, II, II, 207 .. | 9. The Executive Engineer should ascertain from the Sub-divisional officer whether the deposit has been refunded; when it is, the register maintained should be completed. | *Item* 9.—The remarks of the Examiner should receive the Executive Engineer's attention. |
| 10 | In certain cases no agreements have been taken from contractors.<br>In the case of the work "remodelling married quarters at West Hill, Calicut," K. Sawmy is the contractor and is doing the work and receiving payments, but no rates have been agreed upon. This is almost certain to lead to disputes later on. | 18 | Code, II, I, 112 ..<br>Code, I, VIII, 8 .. | 10. The Executive Engineer will no doubt explain why agreements were not taken. | *Item* 10.—The Government agrees with the Examiner that the transactions in question should have been recorded in the contractor's ledger. The Superintending Engineer should see that proper agreements are drawn up in all such cases. |
| | No entries have been made in the ledger, although he has already an account on account of other works. | | Code, II, II, 66 .. | It is very important that when, running accounts are kept, the transactions should be recorded in the contractor's ledger. | |
| 11 | The audit has disclosed a number of discrepancies in the accounts of works.<br>On the whole the accounts of works—both those carried out by contract and petty contract and those executed departmentally—cannot be said to be in a satisfactory state. | 20 | .... | 11. Brought to notice of Government .. .. | *Item* 11.—Government considers this a very unsatisfactory state of things. The Superintending Engineer should inspect the office in six months' time, and report upon the condition of the accounts. |
| | It is noticed that the Hand Receipt Form (No. 16) is being used for payments to contractors in many cases when, owing to the number of sub-heads, the contract certificate form would be much better. | 19 | Code, II, I, 187 .. | 12. If details of work done cannot be conveniently filled in on the reverse of form No. 16 (Hand Receipt, form No. 14 should be used. | *Item* 12.—The Examiner's and the Inspecting officer's remarks should receive the Executive Engineer's attention. |

Result of an Inspection by Mr. W. Courtenay, Assistant Examiner of Public Works Accounts, of the Office of the Executive Engineer, West Coast Division, at Calicut, from 10th to 14th August 1899—*cont.*

| Serial No. | Irregularities or defects. | Paragraph of report. | Relative Code rule or order. | Examiner's remarks. | Orders of Government. |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | *Miscellaneous.* | | | | |
| 13 | One matter requiring attention is the sorting of the records. Those of the last few years are all right, but there is a large quantity of old papers dating back over 40 years in some cases, a good deal of it rat-eaten or nearly illegible.<br>One of the clerks might, with advantage, spend a certain portion of his time in sorting these records and the orders of the Superintending Engineer should be taken for the destruction of useless papers. | 24 | Code, I, VI, 41 .. | 13. The Executive Engineer might be instructed to have the records sorted and to obtain the approval of the Superintending Engineer to the destruction of unnecessary records. | *Item* 13.—The Examiner's and the Inspecting officer's remarks should receive the Executive Engineer's attention. |
| 14 | The office has not been inspected by the Superintending Engineeer since 1890. | .. | Code, I, III, 38, and Note 2 on form No. 144-A. | 14. The Superintending Engineer's attention might perhaps be invited to the desirability of inspecting each Divisional office in his circle at least once a year.<br>(Signed) H. RAINIER,<br>30th August 1899. Offg. Examr., P.W. Accounts. | *Item* 14.—The attention of the Superintending Engineer, IV Circle, will be drawn to the Code ruling quoted.<br>(True Extract.)<br>(Signed) W. B. deWINTON,<br>Secretary to Govt. |

---

Public Works DEPARTMENT.

READ the following:—

Office Note from the Exr. P.W. Accts No. 1048 H/A 99
30-8-99.

Statement as an appendix.

Circulated to

H.E. the Governor

Genl Actt

28

ORDER.

No: 2672 W, 10-10-99

With his Office Note above recorded, the Examiner submits those items in the ×report of inspection of the Accounts of the West Coast Dn which require the orders of Govt. These orders have been entered in the Statement printed as an appendix to these Proceedings. The S.E. IV Circle will see that ~~the~~ necessary action is taken ~~and that the reports called for are duly submitted.~~

L.H.H.
16-9-99

× Note The office is reported to be in good order.

A.S.H.
5.10.99

D.W.
W

To
The S.E. IV Circle
Other Supdg. Engrs
Consg. Architect
Supdt. of Works, Lighthouse Dn
Ex. P.W. Accts.

All.

Sd 11/10/99

HC 149 R 7/10/99

[P. W. 4.
1,000—18-7-99.]

# Public Works (1899) Department.

**CURRENT No.** 7190

337W $\frac{D.1}{96}$

**Order**

**From**
The Examiner P. W. Accounts,
Madras & Coorg

No. 1048 $\frac{A}{A}$

**Dated** 30th August 1899
**Received** } 1-9-99
**Registered** }
**Enclosure** { Plans—nil } Total
{ Others—1 } 1
**Spare copies.**

## SUBJECT.

Inspection report of the Executive Engineer's Office, West Coast Division made by Mr W. Courtenay, Assistant Examiner — forwards for orders extracts from the —

o R. S. 501/29/10

BACK PAPERS.

| No. | Date. |
|---|---|
| 337W | 22-1-96 |

FURTHER PAPERS.

| No. | Date. |
|---|---|
| | |

# Result of an inspection by Mr. W. Courtenay, Assistant Examiner of P.W. accounts of the office of the Executive Engineer West Coast Division at Calicut from 10th to 14th August 1899.

| Serial No | Irregularities or defects | Para of Report | Relative Code rule or order | Examiner's Remarks | Orders of Government |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | Cash Book. | | | | |
| 1 | The Divisional Cashbook for March 1898 was apparently kept open after the close of that month as an item of Rs 66 was interpolated after the book had been balanced. The cheque counterfoil is however dated 31st March 1898. | 5 | Code II. i. 40 | 1. It was irregular to have kept the Cashbook open after 31st March 1898. The Executive Engineer's attention might be drawn to the Code rule quoted. | Items 1, 2, ~~4~~ 3 + 4. The remarks of the Inspecting Officer and of the Examiner should receive the Ex. Engineer's attention |
| 2. | Counterfoils of receipts 87 + 88 of book No. 2857 (Form 20E) and Nos 14, 19, 23, 24, 27, 28, 29, 30 + 32 of book No. 2972 (the one at present in use) are undated and do not bear the initials of the Executive Engineer. The Accountant states that this was due to the Executive Engineer having been on tour and the receipts having been sent by post for him to sign - without the Counterfoils<br>This infringes the rule quoted in note 2 of the form which says that these books are to be kept "under lock and key in the personal custody of the responsible officer".<br>It would be quite easy to ask the Executive Engineer by letter to make out a receipt for such an amount, giving all the necessary particulars. | 6(a) | Code II. i. 50<br>II. i. 52. | 2. The receipt books should be treated as carefully as cheque books and kept under lock & key in the personal custody of the responsible officer. | |
| | Imprests. | | | | |
| 3. | Suryanarayana Iyer, Overseer 2nd grade is shewn as an imprest holder under the Executive Engineer, since July 1899. On the 19th July a sum of Rs 30/- appears on the Receipt side of the Divisional Cashbook as having been paid to the overseer by the Hd. Quarters S.D.O. and debited to the Divisional office.<br>The imprest is not, however, noted in red ink on the charge side of the Executive Engineer's Cashbook. | 9 | Code II. i. 67. | A note should have been made in the Divisional Cashbook as required by the Code rule quoted. | |

4. Some very considerable delays are noticed in the recoupments 10

## Accounts of Works.

5. The great majority of Works in this division are executed by contract or piecework, but there are two works – (viz) "Improvements to the Police Head Quarters office at Calicut" + Reconstructing burnt down portion of Customs office at Calicut". – executed by Departmental agency and in the accounts of these considerable confusion appears to have prevailed. The Work abstracts have been written up in the Divisional office. Mr Jacob the subordinate in charge, appears to have submitted no statements of receipts + issues of materials in form 7F. The subheads on which the various labourers were employed were not shewn in the muster roll in either of the methods prescribed in the notes to P.W.D Form 2, on which the local form is modelled, but a rough distribution was made by the subordinate in Part III to work up to the total of part I, this distribution being, apparently, purely arbitrary. 11

No measurement sheets were submitted. In the case of the Police office mentioned above this is

---

Code II. i. 69.

4. The imprest should be recouped within the month so as to ensure as many as possible of the months' transactions being included in the Divisional accounts. Delay in recoupment signifies an unnecessarily large imprest because with a barely sufficient imprest no delay would be possible. A needlessly large imprest means, a locking up of Government money + an opening for serious irregularities

Code II. i. 104/6
II. i. 103.

5. If the initial accounts had been prepared carefully, as prescribed in the Code rules quoted, the irregularities noticed would not have occurred.

The Executive Engineer might be asked to report whether the differences brought to notice have since been adjusted.

Item 5. A report on the matter should be submitted to of the with an explanation from the Subordinate concerned, of the irregularities noticed by the Inspecting Officer.

This matter is brought to the special notice of the S.E. who should take measures to prevent such irregularities occurring in future. It is most important that the initial accounts should be properly kept

is what happened. This work was begun in August 189
the estimated Cost being Rs 7550

4. Bills for materials were sent to the Divisional Office but, although Called for, no statements in form 7 H. Consequently in preparing the Works abstract in the Divisional offices all materials were charged provisionally to materials at site.

By June 1899 the balance of materials at site had grown to Rs 1751 and the account had not been Credited with any issues. Accordingly the Supervisor was specially addressed to submit an account of Receipts and Issues based on his measurement books.

This account not being satisfactory, he was told to send up all his measurement books, and with the help of these a statement was made out with Considerable labour by the accountant showing all the payments, for materials and labour, under each subhead. According to this, the materials received amounted to Rs 1156 & the issues to Rs 1033 (which latter figure is taken from the Subordinate's statement) leaving a balance under materials at site of Rs 123.

The Rs 1751 shown under materials at site in the Register of Works was taken from the Bills which are now in the Examiner's office - no Copies have been Kept - so the difference of Rs 595 must represent materials received and not accounted for by the Subordinate. The accountant is now doing his best to allocate the expenditure to the proper subheads & correct the Register of Works accordingly, but after such a long time, this is no easy matter.

In the Case of the Customs office, precisely the same thing occurred, but in this Case, the Subordinate's account has been reconciled with the measurement books and the total debit to materials at site on the 30th June reduced from Rs 424 to Rs 62 by debiting the proper subheads.

All this trouble Could have been avoided, if the Subordinate had followed the simple procedure laid down in P.W.D Code, Vol. II, Chap. I, paras 10 to 16.

| | | | | | |
|---|---|---|---|---|---|
| | Register of Works. | | | | |
| 6. | Workslips are not submitted to the Superintending Engineer on the occurrence of excesses over the estimated rate for a subhead. | 13 | Code II. ii. 170 | 6. It is important that the Executive Engineer should keep the Superintending Engineer informed of all the excesses over the sanctioned limits for works; the form of Workslip is for this purpose. | Item 6. ~~It should be~~ The use ~~explained why~~ of work slips are should be ~~not~~ used ~~in the division~~. insisted on by the Supg. Engineer. |
| | Contractors' accounts. | | | | |
| 7. | There are a number of small sums due to piece workers & petty contractors, varying in amount from a few annas to Rs 50, which have been outstanding from one to over two years. Steps should be taken to clear these off. | 14 | Code II. i. 112 | 7 The Executive Engineer's attention might be drawn to the Code rule quoted. He should take steps to adjust the outstanding balances at an early date. | Item 7. Immediate steps should be taken settle the Contractors' accounts; ~~the fact of such settlement should be reported~~. |
| 8. | Contractor C. Mangesh Row who was working under a schedule contract refuses to accept the final bill of "Constructing 145 Police huts at Mangalore" and threatens legal proceedings, if the amounts he considers due to him, are not paid within 45 days. Amounts have been deducted for bad work which he will not accept, ~~through~~ though the contract agreement gives the Executive Engineer power to make deductions.<br>According to the final bill prepared he has already been overpaid one anna after deducting value of materials supplied and various amounts paid into Court on behalf of the Contractor's Creditors as per orders of the District Munsif, Mangalore | 15 | – | 8. The Executive Engineer might be asked to report on this if not already done.<br>Note. ~~A report seems unnecessary as the Ex. Engr. is doubtless taking the requisite action in the~~ matter. | Item 8. The Executive Engineer will doubtless see that the terms of the Contract are duly fulfilled. |

9. Security deposit of Rs 219 of Mr. C. Boddes, Contractor has been paid into Post Office Savings Bank, but no passbook is forthcoming. The amount appears to have been refunded to the Contractor, but the fact has not been entered in the proper columns of Form 157 A nor has any acknowledgment been received from him – tho though the Passbook – with withdrawal form – was sent thro' the Sub Divisional Officer, South Canara on the 23rd. March last. 16

10. In certain cases no agreements have been taken from Contractors. 18

In the case of the work "Remodelling married quarters at West Hill, Calicut", K. Sawmy is the Contractor and is doing the work & receiving payments, but no rates have been agreed upon. This is almost certain to lead to disputes later on.

No entries have been made in the Ledger, although he has already an account on account of other works. The Audit has disclosed a number of discrepancies in the accounts of Works.

11. On the whole the accounts of Works – both those carried out by Contract & petty Contract & those executed departmentally – cannot be said to be in a satisfactory state. 20

| | | |
|---|---|---|
| Code II. ii. 207 | 9. The Executive Engineer should ascertain from the Sub Divisional officer whether the deposit has been refunded, when it is, the Register maintained should be completed. | Item 9. The remarks of the Examiner should receive the Executive Engineer's attention |
| Code II. i. 112<br>I. VIII. 8 | 10. The Executive Engineer will no doubt explain why agreements were not taken | Item 10. The Govt. agree with the Examiner that the transactions in question should have been recorded in the Contractor's ledger. ~~It~~ ~~It should be explained why no agreements were taken from the Contractors~~ The Supt. Engr. should see that proper agreements are drawn up in all such cases. |
| Code II. ii. 66 | It is very important that when running accounts are kept, the transactions should be recorded in the Contractor's ledger. | |
| – | 11. Brought to notice of Government. | Item 11. ~~The reports call for as these orders will be audited~~ Govt. consider this a very unsatisfactory state of things – The S. E. should |

| | | | | |
|---|---|---|---|---|
| | | | | inspect the office in 6 months time, & report upon the condition of the accounts. |
| 12. It is noticed that the Hand Receipt Form (No. 16) is being used for payments to Contractors in many cases where, owing to the number of subheads, the Contract Certificate form would be much better. | 17 | Code II. i. 187. | 12. If details of work done cannot be conveniently filled in on the reverse of form No. 16, (Hand receipt) form No. 14 should be used. | **Items 12 & 13.** The Examiner's and the Inspecting Officer's remarks should receive the Ex. Engineer's attention. |
| **Miscellaneous.**<br>13. One matter requiring attention is the sorting of the records. Those of the last few years are all right, but there is a large quantity of old papers dating back over 40 years in some cases, a good deal of it rat-eaten or nearly illegible.<br>One of the clerks might with advantage spend a certain portion of his time in sorting these records & the orders of the Superintending Engineer should be taken for the destruction of useless papers. | 24 | Code I. vi. 41. | 13. The Executive Engineer might be instructed to have the records sorted and to obtain the approval of the Superintending Engineer to the destruction of unnecessary records. | |
| 14. The office has not been inspected by the Superintending Engineer since 1890. | - | Code I. iii. 38 & note 2 on form No. 144 A. | 14. The Superintending Engineer's attention might perhaps be invited to the desirability of inspecting each divisional office in his Circle at least once a year. | **Item 14** The attention of the S. E. W. Circle will be drawn to the Code ruling quoted<br>13/9 |

H Rainier
Offg. Examiner, P. W. Accts,
Madras & Coorg.

Rd 30/8/99

H. E. C.
W

D.A.H
5.10.99

[illegible] 87 12. If details of work done cannot be conveniently filled in on the reverse of form No. 16 (it would [illegible]) form No. 17 should be used.

Items 12 + 13. The [illegible] Superintending Officers [illegible] the Examiner [illegible]

Circ. I. 11. 06. 13. The Executive Engineer might be instructed to have the records sorted and to obtain the approval of the Superintending Engineer to the destruction of unnecessary records.

[illegible] 14. The Superintending Engineer's attention might perhaps be invited to the desirability of inspecting each divisional office in his circle at least once a year.

E- No. 27.
1,000—16-5-98

KEEP-WITH　　CURRENT No.　　GOVT. OF MADRAS. } 1899. { P.W. DEPT.

EXAMINER, P. W. ACCOUNTS.

dated　　189 .

18

Madras, 30th August 1899.

OFFICE NOTE No. 1048 3/A

To

W.

I submit extracts from a report by Mr.W.Courtenay, Assistant Examiner, of an inspection by him of the office of the Executive Engineer, West Coast Division. I solicit the orders of Government in column 6 of the enclosed statement.

2. The office is in good order.

N.R

Offg: C.

Ch.
31.8.99