8. The Company's object in sending you these opinions is to leave no room for doubt or reason for delay, and to prove to you its ability through its contractor to perform the contract which it has entered into with the Secretary of State.

9. They are of course sent, without prejudice, as neither the Company nor the Government can be bound by the opinions of counsel or others; nor would they be relevant in Court proceedings, should these at any time be necessary.

10. It is, however, the Company's earnest wish that these should be avoided, and that there should be a reciprocal endeavour to amicably carry out the terms of the contract, for the advantage of all concerned, with as little friction and delay as possible.

Order—dated 7th June 1890, No. 797 R., Public Works.

Ordered that the Government of India be addressed.

(Here enter No. 798 R., dated 7th June 1890.)

(True Extract.)

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

Exd. J. Moses.
Spare Copies

5204.

Govt. of (18) Madras.

PUBLIC WORKS.

Dated 13/6

Recd. Encl.

G.O. 9th June 1890 No. 802R.

Accounts Office at Waltair.

Letter from the G of I stating that it is unable to alter the orders already issued that there appears to be no immediate necessity for the location of [illegible] in connection with the East Coast Survey and making certain suggestions regarding the compilation of the accounts of the survey carried to the CE for Rys.

8/3

226

19

~~[illegible]~~

Print soon

A

No. 802 R 29º June 190.

No. 802 R

8A

PUBLIC WORKS DEPARTMENT,
RAILWAY BRANCH.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 9th June/90.

READ again the following

Progs: of the Madras Govt: P. W. Deptt:- } H.E. No. 130-31 R of 24th Jany '90
- Do. — Do. — " — " — 235 R of 13th Feby '90
- Do. — Do. — " — " — 336-37 R of 10th March '90
- Do. — Do. — " — " — 454 R of 1st April '90
- Do. — Do. — " — " — 598-9 R of 30th -do-

Read also the following:-

Letter from the Govt: of India P.W. Deptt:- } H.E. No. 78 A. E. of 26th May '90

18 P

1 Hds
8 June

Communicated to the Consulting Engineer for Railways with reference to his endorsement No. 291 dated 25th April 1890.-

8/17

Rucon
7.6.90
W
for R

To
The Consg: Engr for Rys
" - Exr P. W. Accts:

PWC No. 5204

or other preliminary work, should send the Examiner at the end of each month a copy of his cash book with vouchers. The Examiner should compile these, as if they were subdivisional cash books, into one set of accounts corresponding to those of a Public Works division, for the whole Survey, and send a copy of the compiled accounts with an objectionable items statement to the Engineer-in-Chief for information and the necessary action with respect to objections.-

4. The accountant should not be retained in the Engineer-in-Chief's office at Waltair but should be posted to the Examiner's office at Madras.-

R 4.6.90

I have the honour to be,
Sir,
Your most obedient Servant,
Regd Macdonald
Offg: Dy Secretary to Govt. of India.

E.A.
27.5.90.

5/6/90

H.M. 7.6.90 R 9.6.90

161

Read also the following papers :— (1)

No. 78 A.E.

All communications should be addressed to the Secretary.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.
Establishment.

178

To
The Joint Secretary
to the Government of Madras,
Public Works Department,
Railway Branch.

Simla, the 26th May, 1890.

B/
3.6.90

Sir,

× Sent to cty 5-5-90

In reply to your docket No. 599 R. dated the 30th ultimo, I am directed to state that the Government of India is unable at present to alter the orders issued in Public Works Department letter No. 45 A.E.× dated 19th March 1890, regarding the establishment of a separate accounts office at Waltair in connection with the East Coast Railway Survey. As soon as construction is decided upon an experienced accounts officer will be posted.—

× 454 R d 1.4.90 with 599 R d 30.5.90

2. Regarding the compilation of the accounts of the survey, the Government of India is of opinion that it would be unreasonable to expect the Engineer-in-Chief to compile the accounts and that the Examiner of Public Works Accounts, Madras, was not in order in asking him to do so.—

3. Each officer in charge of a survey,

168

B
Form No. 3.
No. 598 R d 30th April/90.

Pr. B.No. 454 R d 1.4.90
Memo No. 1507 C d 24.3.90
Pr. Bns. 380-37 R d 10.3.90
" " 235 R d 13-2-90
" " 130-31 R d 24.1.91

Ins 29 apr Ordered to be forwarded for the orders of the Government of India with reference to its letter No: 45 A.E. dated 19th March 1890.—

A.E. No 599 R d 30th April 1890

Forwarded.

W.U.G. W
for R

Ins despatd to India
1/5/90.

IDC 5/5.
5.90.
R 3.
5/5

0/3674 Ahm. 28/4/90. R 29.4.90

P.W.C. No. 3957

From
THE CONSULTING ENGINEER
FOR RAILWAYS,
MADRAS,

No. 291

Dated 25th
Received 25th } April 1890

No. of Enclosures, 3

Subject.

Submitting letters from the Engineer-in-chief East Coast Railway Survey re the appointment of an Examiner for that Railway.

(with enclosures).

B
No. 598-99 R- 30th April/90

As the Examiner of Public Works Accounts considers that a separate office should be started at once before the work becomes heavy, the proposal is submitted for the reconsideration of the Government of India.

Sidney Smith
Major R.E.

Dy: Cons: Engr: for Railways.

As the Examiner of Public Works Accounts considers that a separate office should be started t once before the work becomes heavy, the proposal is submitted for the reconsideration of the Government of India.

Sidney Smith
Major R.E.

Dy: Cons: Engr: for Railways.

Form No. 1.

PUBLIC WORKS DEPARTMENT.

OFFICE OF CONSULTING ENGINEER FOR RAILWAYS,

Madras, 25th April 1890.

Letter from Engineer-in-Chief, East Coast Railway, No. 475/32, dated 10th March 1890 with enclosure.

—— Do —— Do —— No. 713/17, dated 16th April 1890.

Print

No. 291

Submitted for the orders of Government.

158

~~SUBMITTED.~~

Letter No. 475/32 dated 10th March 1890, from the Engineer-in-Chief, East Coast Railway received on the 16th idem was detained awaiting reply to the reference made in this Office endorsement No. 149 dated 3rd March 1890. This was disposed of in G.O. No. 454 R, dated 1st instant and copy forwarded to Mr. Walker.

He was also asked to state whether after the decision of the Government of India in letter embodied in the above G.O. he still desired his letter first quoted to be submitted to Government and his reply thereto is herewith submitted.

as

REGISTER No. 249
FILE No.

that the Examiner be appointed beforehand, so as to keep the accounts correctly from the very commencement, than that he should be appointed later on, and have to correct the ~~possi~~ ~~bl~~ unavoidable mistakes, consequent on having the Examiner's Office in Madras and mine here.

With the Examiner here, questions which now remain unsettled for weeks and months, could be disposed of in half an hour, and I need scarcely point out to any one, who has had connection with Railways how prejudicial to work, such delays are.

I also beg that the revised form of accounts be applied to this Railway at once, as well as the Government of India Codes, the rules of which all the Officers of this Railway are acquainted with.

In conclusion, I beg to endorse all that the Examiner has said in a recent letter, & Mr Cregeen in a former one, as to the desirability of appointing a separate Accounts Office at once at Waltair.

I have the honor to be
Sir
Your most obedient servant
J. B. Walker
Engineer-in-Chief E.C.Ry

M.A.

161

14 P

No. 713/17

WALTAIR, 16th April 1890.

From

THE ENGINEER-IN-CHIEF, EAST COAST RAILWAY.

To

The Consulting Engineer
for Railways
Madras.

LS
22.4.90

papers

Sir

I have the honor to acknowledge the receipt of your No 689 of 5th instt and in reply beg to state that with the sanction of Government I propose starting work for the collection of material & erection of Staff Quarters, as soon as I can get a man available for that work.

Mr Morse is now and has been for some time engaged in making surveys of the Kistna river, and taking borings above the anicut at Bezwada. That Officer is in a position to start the erection of Staff Quarters there, and with one or two smart subordinates could also undertake the erection of similar buildings as far as Ellore or beyond.

The moment construction commences, it is in my opinion absolutely necessary to have an Examiner for this Railway at Waltair, and it is far better that

---

in 165

No.	Description of Forms	Number Sent
64	List of Accounts and Vouchers Inner Sheet	12
31	Cash balance	12
31	Cash balance return	12
	Cash account current	
35.	Schedule of subscription to service funds	12
44	Schedule of Credits & debits to transfer	
45	Inner Sheet	12
	Outer Sheet	12
46	Schedule of expenditure against budget grant outer	12
		12
	Schedule of Establishment charges outer	12
50	Schedule of Miscellaneous advances Inner	12
52	Schedule of Deposits	12
55.	Schedule of Credit and debits to	12
5-5A	Civil Engineers Provident Fund	
	Divisional objectional Items	12.
* 6B	Statement	12
+ 61	Statement of refunds	
64A	Certificates of Examination of Accounts	12

E1
PW 3957/90

I have the honor to be
Sir
your most obedient Servant
Sd/ C H P Christie Major R E
Examiner of P.W. Acct.
Madras.

(True Copy)

Head Clerk
Engr-in Chief's office

16

Enclosure

No 1106. 13 S.P.

From The Examiner
P.W. Accounts
Madras

To The Engineer-in-Chief
East Coast Railway

Madras 1st March 1890.

Sir

With reference to G.O. No 235 R dated 13th February 1890 communicating the transfer of Accountant Baboo Shangsor Chunder Banerjee to the East Coast Railway Survey, I have the honor to request that you will arrange to have the accounts of the Survey compiled in your own office and sent to me for audit. The accounts for January 1890 will be compiled by me but those for February and succeeding months might I think be compiled in your office-

2- Please instruct the Executive Engineers under your orders to submit their Cash books and vouchers to you in future commencing with those for February 1890-

3- A supply of forms as detailed below is herewith sent (in a separate packet) for use in your office. The Cash abstract and adjustment books at present in use will follow.

D. P.W. Forms No	Description of Forms.	Number Sent
No. M. 33	Cash abstract Book	1
" 32	Adjustment Book	1
" 64	List of accounts and Vouchers outer Sheets	12

REGISTER
No 165
FILE
No

Line for the present until the Construction divisions are formed and we should get rid of the constant annoyance our Engineers now experience at the hands of our present Examiner.

I have the honor to be
Sir
Your most obedient Servant
F. S. Walker
Engineer-in-Chief E.C.Ry

E2
PW395-7/ED

Vide Letter to ECS Nos
689 & 5/4/90

G. O. dt 30th April '90, No. 598 R. Pub. Works.

from the Consulting for Railways dt 25th April 90. No. 291

No. 475/32

WALTAIR, 10th March 1890.

16.3.90

From

THE ENGINEER-IN-CHIEF, EAST COAST RAILWAY.

12 P

To

The Consulting Engineer
for Railways
Madras

Sir

I have the honor to forward a copy of the Examiner of P. W. Accounts letter No 1106 dated 1st instant on the subject of accounts and to state that it would be impossible for me to compile the accounts of this Railway - I have to be frequently away and for considerable periods, which would lead to great confusion, besides which my own duties give me quite enough to do without undertaking Examiner's and account work. As it is - I am very much handicapped for want of a personal assistant which I have repeatedly applied for.

As I before pointed out, it will be absolutely necessary to have an Examiner specially for this Line at Waltair. I now suggest that one be sent at once. That officer could prepare the accounts of the

---

Hon. Mr. H. E. Stokes C.S.I.

B.

No. 454 R dt 1st April /90.

2/4.

11/4

10/4.

Am. 26-3-90 R 28-3-90

G. O. dy 30 April '90, No. 598 R. Pub. Works

475

No. 454 R

B.

PUBLIC WORKS DEPARTMENT,
RAILWAY BRANCH.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 1st April /90.

READ again the following

Proceedings of the Madras Govt: P. W. Deptt: — } H.E. No. 336.37 R dy 10th March '90

Read also the following:

Letter from the Govt. of India P. W. Deptt: — } H.E. No. 45 A. E. dy 19th March 1890

Communicated to the Consulting Engineer for Railways with reference to his endorsement No. 149 dated 3rd March 1890.

11 P

Wo
28 Mar

S.S.
28/3/90

S.S.
26.3.90
for R

To
The Consg: Engr for Rys ✓
— — Examiner P. W. accts: ✓ D 1/4

No. 1587 C dy 24-3-90
" 336-7 R " 10-3-90
" 235 R " 13-2-90
" 137-1 R " 24-1-90

P. W. C. No. 3067

Rd 25-3-90

Hr. 26-3-90 R 28-3-90

G.O. of 1st April 90, No. 454 [illegible] Pub. Works.
Read again the following paper
G.O. of 10th March 1890, Nos. 336-37 Ry. Public Works.
Read also the following paper

(1)

10 P

No. 45 A.E.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
ACCOUNT.

Establishment

To
The Joint Secretary
to the Govt of Madras
Railway Branch
Public Works Dept.
Calcutta the 19th March /90.

Lg
23/3/90

Sir,
I am directed to acknowledge
the receipt of the proceedings of the docket
Govt of Madras under your stant, re-
No 337 R, dated the 10th ins a Deputy
-garding the location of his office -
Examiner of accounts tion with the
at Waltair in conn East Coast Railway
audit of accts say that in the opi-
and in rep Govt of India there appears
-nion of immediate need for a separate
to be no instruction is not likely to
office as until after the rains.—
Commence
I have the honor to be
Sir
Your most obedt Servt
A. G. Begbie Lt-Col R.E.
Offg Dy: Secy to the Govt of India

B. No 336 R of 10th March 1890
Form No. 3.

A.
8.3.

90

Sub
Govr Ordered to be for-
warded for the favorable
consideration of the Govt. of
India.

A. E. No 337 R of 10th March 1890.

Forwarded.
C.L.S.
4. 3. 90

R.

Desd
18/3

WRC 13/3

26
15/3

Am. 5-3-90 R 7-3-90

P. W. C. No. 2225

From
THE CONSULTING ENGINEER
FOR RAILWAYS,
MADRAS,

No. 149

Dated 3rd } March 1890.
Received 4 }

NO. OF ENCLOSURES. 1

Subject.

Application from the Engineer-in-Chief, East Coast Survey for a deputy Examiner with his Office being located at Waltair

B
No. 336-37 R of 10th March 1890.

follows :—

" I quite agree with
e Engineer in chief as to the
esirability of special
rrangements, and I think
the office should be a separate
office, as in the case of
the Bellary Kristna Railway.
I also think that it is very
" important that the separate
" office should be started
" at once before the work
" becomes heavy, as otherwise
" it will start in confusion
" and will probably never
" get out of it."

Sidney Smith
Major R.E.
for Consg Engr: for Rys.

Form No. 1.

PUBLIC WORKS DEPARTMENT.

OFFICE OF CONSULTING ENGINEER FOR RAILWAYS,

Madras, 3rd March 1890.

Letter from the Engineer in Chief East Coast Railway No 328/17 of 10th February 1890.

No. 149

SUBMITTED - - - - - - to - - - - - - - - Government,

8 P

The Engineer in Chief, East Coast Railway Survey, states that as it is proposed to start work on that line at an early date he submits an application for a Deputy Examiner, with his office, to be located at Waltair, the Head Quarters station.

The Examiner of Public Works Accounts to whom the letter was submitted for remarks writes as

---

REGISTER
No. 106
FILE.
No.

557
16 FEB 1890
ENCLOSURES
P. W. ACCOUNTS

"would be highly inconvenient to the"
"officers concerned. When the distance"
"which separates Madras from Waltair"
"and the necessary slow Postal ar-"
"rangements in force in this part of"
"the Presidency are taken into account"
"I can only assert that in the mani-"
"pulation of a large business such as"
"a Railway with complicated transac-"
"tions, the delays which would occur by"
"cross references extending over a long pe-"
"riod of time, could not be otherwise"
"than detrimental to the interest of the"
"State."

In conclusion I may add that very great inconvenience is being felt at present, owing to the Examiner's action as well as to the distance at which his office is from my Head Quarters, but as I propose to deal with this in a separate letter, I will not at present go into details.

I have the honor to be
Sir
Your most obedient servant
F. B. Walker
Engineer-in-Chief E. C. Ry

PW Encl
2225/90

ML

G. O. of 10 March 1890, No. 336 R. Pub. Wks
from the Consulting Engr for Railways 3rd March 90 No. 149

No. 328
17

WALTAIR, 10th February 1890.

From

THE ENGINEER-IN-CHIEF, EAST COAST RAILWAY.

To

The Consulting Engineer
for Railways
Madras

17.2.90

E.R.

A.S.
17.2.90

Sir,

As it is proposed to start work on this line at an early date involving very considerable expenditure, I beg you will be good enough to arrange with the Government for a Deputy Examiner with his office being located at Waltair.

2. I need hardly express the necessity for such an arrangement which was fully explained by Mr Cregeen when submitting his report on the Surveys of the Vizagapatam Raipur Railway, but I may here recapitulate the remarks for easy reference and would strongly advocate that no time be lost in arranging this matter which is of the utmost importance.

— Mr Cregeen's remarks —

"It might be thought perhaps a more" "economical arrangement if the Accounts" "of the Line were audited by Examiner" "in Madras; but I am very much op-" "posed to this arrangement, and have" "no hesitation in expressing a decided" "opinion that it would be contrary to the" "best interest of the Railway, and would

---

B. No. 235 R of 13th Feby/90.

P.W. C. No. 1292 ✓

12 Feb
A.S.
13.2.

Communicated to the Consulting Engineer for Railways with reference to his endorsement No. 55, dated 22nd January 1890.

10.2.90

B.

Recd. 8-2-90

Nos 130-1R. 24.1.90.

B.
No. 235 R of 13th Feby/90.

14/2

To.

The Cong: Engr: for Rys.
" Engr-in-Ch: E. C. Ry. Sy:
" Exr: P. W. Accounts.

13

H. in 14-2-90 R 13-2-90

Print

G.O. d/ 12 Feb 1890. No. 230 R. Pub

All communications should be addressed to the Accountant General.

No. 92 E.
ACCOUNTANT GENERAL.
PUBLIC WORKS DEPARTMENT.
Establishment.

To
The Examiner of Accounts,
Eastern Bengal State Railway.

Calcutta the 3rd February 1890.

Sir,

In continuation of my letter No. 84 E. dated the 30th ultimo, I have the honor to inform you, that Baboo Saugsar Chunder Banerjee, accountant, 4th grade, is transferred to the East Coast Railway Survey. He should be instructed to report himself for orders, to the Engineer-in-Chief, East Coast Railway Survey, Madras.

5 P

No. 93 E.

Copy forwarded to the Joint Secretary, to the Government of Madras, Railway Branch, for information, with reference to his endorsement No. 131 R, dated the 24th ultimo, to the address of the Secretary, to the Government of India, Public Works Department.

A G Begbie
Lt Col R.E.
Offg: Accountant General

C.L.S.
12.2.90

3/2/90.

Form No. 3. No. 130 R d/ 24- Jany/90

C.L.S. 24.1.90

3 P

Recd 23 Jan

Ordered to be forwarded to the Govt. of India in view to the services of accountant Shaugsor Chunder Bannerjee being placed at the disposal of the Engineer-in-Chief East Coast Ry: Survey.

JtE. No 131 R d/ 24 Jany: 1890

Forwarded.

C.L.S.
22.1.90

R

Infs despd to India
24/1/90.

OWC No. 814

From
THE CONSULTING ENGINEER
FOR RAILWAYS,
MADRAS,

No. 55

Dated 22nd } January 1890.
Received 28th

No. OF ENCLOSURES. 1

Subject.

Recommending applicastion from the Engineer-in-Chief, East Coast Survey, for the services of Accountant Shaugsor Chunder Banerjee

B.
No. 130-31 R d/ 24. Jany/90.

ERC 29/1

collection of material for Kistna Bridge having been sanctioned it is necessary to procure the services of an Accountant. The application of the Engineer-in-Chief is recommended.

A. H. G. Shelley Lieut R.E.
for Comg. Engr. for Rys

Form No. 1.

Public Works Department.

Office of Consulting Engineer for Railways,

Madras, 22nd January 1890.

Letter from the Engineer-in-Chief, East Coast Railway No: 196 dated 23rd December 1889.

No. 55

28

Submitted to Government. for transmission to the Government of India.

2. The Engineer-in-Chief requests that application may be made for the services of Accountant Shangsor Chunder Banerjee for employment on the East Coast Railway Survey.

3. The construction work of bungalows and

collection

1

Govt.

PU

EXAMINER
No. 53
8 JAN 1890
P.W. ACCOUNTS

REGISTER
No. 72
FILE
No.

13
040 8/4/90

Dated J

Recd.

G.O

Accounts Office at Waltair

Letter from the Government of India stating that it is unable to alter the orders already issued that there appears to be no immediate necessity for the location of a separate — in connection with the East Coast Survey, and making certain suggestions regarding the compilation of the accounts of the survey, communicated to the Consulting Engineer for Railways.

Form No. 1.

P

Read again the following papers:—
G.O. of 24 Jany 1890 No 139 R. Public Works
From the Consulting Engineer for Railways 22 Dec 1889

No. 196

WALTAIR, 23rd Decr 1889.

From

THE ENGINEER-IN-CHIEF,
EAST COAST RAILWAY.

To The Consulting Engineer
for Railways
Madras

Sir

I have the honor to request you will be good enough to apply to the Accountant General Govt of India for the services of Accountant Shangsor Chunder Banerjee for employment in the East Coast Railway

I have the honor to be
Sir
Your most obedient Servant

F. B. Walker
Engineer-in-Chief. East Coast Ry

2

---

for the services of Accountant Shangsor Chunder Banerjee for employment on the East Coast Railway Survey.

3. The construction work of bungalows and ...

collection

RAILWAY.

Govt. of {1890} Madras.

PUBLIC WORKS.

Dated June, 9th.

Recd. *Encl.*

G.O., 9th June 1890, No. 802 R.

JUNE.

Accounts Office at Waltair

Letter from the Government of India stating that it is unable to alter the orders already issued that there appears to be no immediate necessity for the location of a separate — in connection with the East Coast Survey, and making certain suggestions regarding the compilation of the accounts of the survey, communicated to the Consulting Engineer for Railways.

Read also the following paper :—

From the Officiating Deputy Secretary to the Government of India, Public Works Department (Account—Establishment), to the Joint Secretary to the Government of Madras, Public Works Department, Railway Branch, dated Simla, 26th May 1890, No. 78 A.E.

In reply to your docket No. 599 R., dated the 30th ultimo, I am directed to state that the Government of India is unable at present to alter the orders issued in Public Works Department letter No. 45 A.E., dated 19th March 1890, regarding the establishment of a separate Accounts office at Waltair in connection with the East Coast Railway Survey. As soon as construction is decided upon an experienced Accounts officer will be posted.

2. Regarding the compilation of the accounts of the survey, the Government of India is of opinion that it would be unreasonable to expect the Engineer-in-Chief to compile the accounts, and that the Examiner of Public Works Accounts, Madras, was not in order in asking him to do so.

3. Each officer in charge of a survey, or other preliminary work, should send the Examiner at the end of each month a copy of his cash-book with vouchers. The Examiner should compile these, as if they were sub-divisional cash-books, into one set of accounts corresponding to those of a Public Works division, for the whole survey, and send a copy of the compiled accounts with an objectionable items statement to the Engineer-in-Chief for information and the necessary action with respect to objections.

4. The accountant should not be retained in the Engineer-in-Chief's office at Waltair, but should be posted to the Examiner's office at Madras.

ORDER—dated 9th June 1890, No. 802 R., Public Works.

Communicated to the Consulting Engineer for Railways with reference to his endorsement No. 291, dated 25th April 1890.

(True Extract.)

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

To the Consulting Engineer for Railways.
" Examiner, Public Works Accounts.

Exd. J. Moses.
Spare Copies

Order—dated 10th March 1890, No. 336 R., Public Works.

Ordered to be forwarded for the favorable consideration of the Government of India.

(Here enter No. 337 R., dated 10th March 1890.)

(True Extract.)

(Signed) C. J. SMITH, Colonel, R.E.,
Joint Secy. to Govt., P.W.D.,
Railway Branch.

Endorsement—dated 10th March 1890, No. 337 R., Public Works.

Forwarded.

(By Order.)

(Signed) C. J. SMITH, Colonel, R.E.,
Joint Secy. to Govt., P.W.D.,
Railway Branch.

G.O., dated 1st April 1890, No. 454 R., Public Works.

Read again the following paper :—

G.O., dated 10th March 1890, No. 336-37 R., Public Works.

Read also the following paper :—

From the Officiating Deputy Secretary to the Government of India, Public Works Department (Account—Establishment), to the Joint Secretary to the Government of Madras, Public Works Department, Railway Branch, dated Calcutta, 19th March 1890, No. 45 A.E.

I am directed to acknowledge the receipt of the Proceedings of the Government of Madras under your docket No. 337 R., dated the 10th instant, regarding the location of a Deputy Examiner of Accounts and his office at Waltair in connection with the audit of accounts of the East Coast Railway, and in reply to say that in the opinion of the Government of India there appears to be no immediate need for a separate office as construction is not likely to commence until after the rains.

Order—dated 1st April 1890, No. 454 R., Public Works.

Communicated to the Consulting Engineer for Railways with reference to his endorsement No. 149, dated 3rd March 1890.

(True Extract.)

(Signed) SIDNEY SMITH, Major, R.E.,
for Joint Secy. to Govt., P.W.D.,
Railway Branch.

G.O., dated 30th April 1890, No. 598 R., Public Works.

From the Consulting Engineer for Railways, dated Madras, 25th April 1890, No. 291.

From the Engineer-in-Chief, East Coast Railway, to the Consulting Engineer for Railways, Madras, dated Waltair, 10th March 1890, No. 475/32.

I have the honor to forward a copy of the Examiner of Public Works Accounts' letter No. 1106, dated 1st instant, on the subject of accounts, and to state that it would be impossible for me to compile the accounts of this Railway. I have to be frequently away and for considerable periods, which would lead to great confusion, besides which my own duties give me quite enough to do without undertaking Examiner's and account work. As it is I am very much handicapped for want of a personal assistant, which I have repeatedly applied for.

2. As I before pointed out, it will be absolutely necessary to have an Examiner specially for this line at Waltair. I now suggest that one be sent at once. That officer could prepare the accounts of the line for the present until the construction divisions are formed, and we should get rid of the constant annoyance our Engineers now experience at the hands of our present Examiner.

ENCLOSURE.

From the Examiner, Public Works Accounts, Madras, to the Engineer-in-Chief, East Coast Railway, dated Madras, 1st March 1890, No. 1106.

With reference to G.O., No. 235 R., dated 13th February 1890, communicating the transfer of Accountant Baboo Shangsor Chunder Banerjee to the East Coast Railway Survey, I have the honor to request that you will arrange to have the accounts of the survey compiled in your own office and sent to me for audit. The accounts for January 1890 will be compiled by me, but those for February and succeeding months might I think be compiled in your office.

2. Please instruct the Executive Engineers under your orders to submit their cash-books and vouchers to you in future, commencing with those for February 1890.

3. A supply of forms as detailed below is herewith sent (in a separate packet) for use in your office. The cash abstract and adjustment books at present in use will follow :—

Public Works Department Forms number.	Description of forms.	Number sent.
No. M. 33 ...	Cash Abstract Book	1
,, 32 ...	Adjustment Book	1
,, 64 ...	List of Accounts and Vouchers, outer sheets	12
,, 64 ...	Do. do. inner sheets	12
,, 31 ...	Cash Balance Return	12
,, 35 ...	Cash Account Current	12
,, 44 ...	Schedule of Subscription to Service Funds	12
,, 45 ...	Schedule of Credits and Debits to Transfer { inner sheets ...	12
	{ outer sheets ...	12
,, 46 ...	Schedule of Expenditure against Budget Grant, outer	12
,, 50 ...	Schedule of Establishment Charges	12
,, 52 ...	Schedule of Miscellaneous Advances { outer	12
	{ inner	12
,, 55 ...	Schedule of Deposits	12
,, 55-A. ...	Schedule of Credits and Debits to Civil Engineers' Provident Fund	12
,, 63 ...	Divisional Objectionable Items Statement	12
,, 61 ...	Statements of Refunds	12
,, 64-A....	Certificates of Examination of Accounts	12

From the Engineer-in-Chief, East Coast Railway, to the Consulting Engineer for Railways, Madras, dated Waltair, 16th April 1890, No 713/17.

I have the honor to acknowledge the receipt of your No. 689 of 5th instant, and in reply beg to state that, with the sanction of Government, I propose starting work for the collection of material and erection of staff quarters as soon as I can get a man available for that work.

2. Mr. Morse is now and has been for some time engaged in making surveys of the Kistna river, and taking borings above the anicut at Bezváda. That officer is in

a position to start the erection of staff quarters there, and with one or two smart subordinates could also undertake the erection of similar buildings as far as Ellore or beyond.

3. The moment construction commences, it is in my opinion absolutely necessary to have an Examiner for this Railway at Waltair, and it is far better that the Examiner be appointed beforehand, so as to keep the accounts correctly from the very commencement, than that he should be appointed later on and have to correct the unavoidable mistakes consequent on having the Examiner's office in Madras and mine here.

4. With the Examiner here questions which now remain unsettled for weeks and months could be disposed of in half an hour, and I need scarcely point out to any one who has had connection with railways how prejudicial to work such delays are.

5. I also beg that the revised form of accounts be applied to this railway at once, as well as the Government of India codes, the rules of which all the officers of this railway are acquainted with.

6. In conclusion, I beg to endorse all that the Examiner has said in a recent letter, and Mr. Cregeen in a former one, as to the desirability of appointing a separate accounts office at once at Waltair.

Submitted for the orders of Government.

2. Letter No. 475/32, dated 10th March 1890, from the Engineer-in-Chief, East Coast Railway, received on the 16th idem, was detained awaiting reply to the reference made in this office endorsement No. 149, dated 3rd March 1890. This was disposed of in G.O., No. 454 R., dated 1st instant, and copy forwarded to Mr. Walker.

3. He was also asked to state whether, after the decision of the Government of India in letter embodied in the above Government Order, he still desired his letter first quoted to be submitted to Government, and his reply thereto is herewith submitted.

4. As the Examiner of Public Works Accounts considers that a separate office should be started at once before the work becomes heavy, the proposal is submitted for the reconsideration of the Government of India.

Order—dated 30th April 1890, No. 598 R., Public Works.

Ordered to be forwarded for the orders of the Government of India with reference to its letter No. 45 A.E., dated 19th March 1890.

(Here enter No. 599 R., dated 30th April 1890.)

(True Extract.)

(Signed) R. R. E. DRAKE-BROCKMAN, Lt.-Col., R.E.,
Ag. Joint Secy. to Govt., P.W.D.

Endorsement—dated 30th April 1890, No. 599 R., Public Works.

Forwarded.

(By Order.)

(Signed) R. R. E. DRAKE-BROCKMAN, Lt.-Col., R.E.,
Ag. Joint Secy. to Govt., P.W.D.

Read also the following paper :—

From the Officiating Deputy Secretary to the Government of India, Public Works Department (Account—Establishment), to the Joint Secretary to the Government of Madras, Public Works Department, Railway Branch, dated Simla, 26th May 1890, No. 78 A.E.

In reply to your docket No. 599 R., dated the 30th ultimo, I am directed to state that the Government of India is unable at present to alter the orders issued in Public Works Department letter No. 45 A.E., dated 19th March 1890, regarding the establishment of a separate Accounts office at Waltair in connection with the East Coast Railway Survey. As soon as construction is decided upon an experienced Accounts officer will be posted.

2. Regarding the compilation of the accounts of the survey, the Government of India is of opinion that it would be unreasonable to expect the Engineer-in-Chief to compile the accounts, and that the Examiner of Public Works Accounts, Madras, was not in order in asking him to do so.

3. Each officer in charge of a survey, or other preliminary work, should send the Examiner at the end of each month a copy of his cash-book with vouchers. The Examiner should compile these, as if they were sub-divisional cash-books, into one set of accounts corresponding to those of a Public Works division, for the whole survey, and send a copy of the compiled accounts with an objectionable items statement to the Engineer-in-Chief for information and the necessary action with respect to objections.

4. The accountant should not be retained in the Engineer-in-Chief's office at Waltair, but should be posted to the Examiner's office at Madras.

Order—dated 9th June 1890, No. 802 R., Public Works.

Communicated to the Consulting Engineer for Railways with reference to his endorsement No. 291, dated 25th April 1890.

(True Extract.)

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

To the Consulting Engineer for Railways.
„ Examiner, Public Works Accounts.

Exd. J. Moses.
Spare Copies

No. 93 E.

Copy forwarded to the Joint Secretary to the Government of Madras, Railway Branch, for information, with reference to his endorsement No. 131 R., dated the 24th ultimo, to the address of the Secretary to the Government of India, Public Works Department.

(Signed) A. G. BEGBIE, Lt.-Col., R.E.,
Officiating Accountant-General.

Order—dated 13th February 1890, No. 235 R., Public Works.

Communicated to the Consulting Engineer for Railways with reference to his endorsement No. 55, dated 22nd January 1890.

(True Extract.)

(Signed) C. J. SMITH, Colonel, R.E.,
Joint Secy. to Govt., P.W.D.,
Railway Branch.

G.O., dated 10th March 1890, No. 336 R., Public Works.

From the Consulting Engineer for Railways, dated Madras, 3rd March 1890, No. 149.

From the Engineer-in-Chief, East Coast Railway, to the Consulting Engineer for Railways, Madras, dated Waltair, 10th February 1890, No. 328/17.

As it is proposed to start work on this line at an early date involving very considerable expenditure, I beg you will be good enough to arrange with the Government for a Deputy Examiner with his office being located at Waltair.

2. I need hardly express the necessity for such an arrangement which was fully explained by Mr. Cregeen when submitting his report on the surveys of the Vizagapatam-Raipur Railway, but I may here recapitulate the remarks for easy reference and would strongly advocate that no time be lost in arranging this matter which is of the utmost importance.

3. Mr. Cregeen remarks :—

> "It might be thought perhaps a more economical arrangement if the accounts of the line were audited by Examiner in Madras; but I am very much opposed to this arrangement, and have no hesitation in expressing a decided opinion that it would be contrary to the best interest of the Railway, and would be highly inconvenient to the officers concerned. When the distance which separates Madras from Waltair and the necessary slow postal arrangements in force in this part of the Presidency are taken into account, I can only assert that in the manipulation of a large business such as a Railway, with complicated transactions, the delays which would occur by cross references extending over a long period of time, could not be otherwise than detrimental to the interest of the State."

4. In conclusion I may add that very great inconvenience is being felt at present, owing to the Examiner's action as well as to the distance at which his office is from my head-quarters, but as I propose to deal with this in a separate letter, I will not at present go into details.

Submitted to Government.

2. The Engineer-in-Chief, East Coast Railway Survey, states that, as it is proposed to start work on that line at an early date, he submits an application for a Deputy Examiner, with his office, to be located at Waltair, the head-quarter's station.

3. The Examiner of Public Works Accounts, to whom the letter was submitted for remarks, writes as follows :—

> "I quite agree with the Engineer-in-Chief as to the desirability of special arrangements, and I think the office should be a separate office, as in the case of the Bellary-Kistna Railway. I also think that it is very important that the separate office should be started at once before the work becomes heavy, as otherwise it will start in confusion and will probably never get out of it."

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Railway.

Read again the following papers:—

G.O., dated 24th January 1890, No. 130 R., Public Works.

From the Consulting Engineer for Railways, dated Madras, 22nd January 1890, No. 55.

From the Engineer-in-Chief, East Coast Railway, dated 23rd December 1889, No. 196.

Submitted to Government for transmission to the Government of India.

2. The Engineer-in-Chief requests that application may be made for the services of Accountant Shangsor Chunder Banerjee for employment on the East Coast Railway Survey.

3. The construction work of bungalows and collection of material for Kistna bridge having been sanctioned, it is necessary to procure the services of an accountant. The application of the Engineer-in-Chief is recommended.

Order—dated 24th January 1890, No. 130 R., Public Works.

Ordered to be forwarded to the Government of India in view to the services of Accountant Shangsor Chunder Banerjee being placed at the disposal of the Engineer-in-Chief, East Coast Railway Survey.

(Here enter No. 131 R., dated 24th January 1890.)

(True Extract.)

(Signed) C. J. SMITH, Colonel, R.E.,
Joint Secy. to Govt., P.W.D.,
Railway Branch.

Endorsement—dated 24th January 1890, No. 131 R., Public Works.

Forwarded.

(By Order.)

(Signed) C. J. SMITH, Colonel, R.E.,
Joint Secy. to Govt., P.W.D.,
Railway Branch.

G.O., dated 13th February 1890, No. 235 R., Public Works.

From the Officiating Accountant-General, Public Works Department (Establishment), to the Examiner of Accounts, Eastern Bengal State Railway, dated Calcutta, 3rd February 1890, No. 92 E.

In continuation of my letter No. 84 E, dated the 30th ultimo, I have the honor to inform you that Baboo Shangsor Chunder Banerjee, Accountant, 4th Grade, is transferred to the East Coast Railway Survey. He should be instructed to report himself for orders to the Engineer-in-Chief, East Coast Railway Survey, Madras.

336-37 Ry 10-3-90
235 Ry 13-2-90
130-31 Ry 24-1-90

1890.

P. W. DEPARTMENT.

Current No. 2908

From

The Ex: P.W. accts:

ENCLOS.—

No. 1552
Dated 20-3-90
Received 20-3-90

SUBJECT.

East Coast Railway Survey

Requesting to state the circumstances under which an Accountant was applied for for the—.

Cir. 3067

DISPOSAL.

No. 1587 C dated 24 March/90

The Engineer-in-Chief applied for the services of Accountant Shangsor Chunder Banerjee for employment on the East Coast Railway, & this Govt: forwarded the application to the Govt: of India sta that it was necessary