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MADRAS RECORD OFFICE

Government of Madras

Public Works DEPARTMENT

G.O. No.	956	Press
B.P. No.		Mis.
Dated	10-4-	C875-195-

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
10th April 1875.*

No. 210. . . Read the following endorsement of the Controller of Public Works Accounts, dated Madras, 13th February 1875, No. 9,835 :—

Notes of an examination made of the Accounts of the Bangalore District Range on the 18th, 19th, and 20th January 1875.

Last inspected in March 1873.—*Vide G. O., No. 1, dated 1st May 1873.*

Captain H. M. Vibart, R.E., Executive Engineer, assumed charge in July 1872.

1. The Accounts were carefully examined *Notes by the Controller of P.W. Accounts.* according to the instructions communicated in the Accountant-General's Circular No. 29 of the 25th October 1873. Their condition is noted in the following table, below which is given a description of the points requiring attention.

2. The cash in hand (Rupees 1-12-1) at the time of inspection agreed with the amount recorded in the Range Cash Book.

List of Accounts kept.	State of Accounts.	Reference to paragraphs in Report noticing Accounts.
<i>Cash Accounts.</i>		
Cash Book	Up to date, correct, incomplete, neat.	Paragraph 3.
Subordinate's Cash Accounts	Up to date, correct, complete, neat.	
Cash Abstract of Receipts	In arrears, correct, complete, neat.	Do. 4.
Do. Disbursements	Do. do. do. not neat.	
Account Current	Up to date, correct, complete, neat.	Do. 5.
Range Pass Book	Do. do. do.	
Treasury Remittance Book	Do. do. do.	
<i>Stock Accounts.</i>		
Abstract of Stock Receipts	Do. do. do.	Do. 6.
Do. Issues		
Abstract Book, Part III.	Up to date, incorrect, complete, neat.	
Account Current.	Up to date, correct, complete, neat.	
<i>Miscellaneous.</i>		
Station Books	Not maintained	Do. 7.
Register of Works	Up to date, correct, incomplete, neat.	Do. 8.
Progress Report	Up to date, correct, complete, neat.	
Contractors' Ledger	Do. do. do.	
Schedule of Miscellaneous Advances	Do. do. do.	Do. 9.
Register of Buildings	Up to date, correct, incomplete, neat.	Do. 10.
Half-yearly Return of Tools and Plant	Under preparation.	
Note Books	Not maintained	Do. 13.

3. The *Cash Book* is neatly kept, but in a few instances the names of the suppliers to whom payments had been made in November 1874 had not been entered. *Notes by the Controller of P.W. Accounts.*

Cheques issued to subordinates appear both in the District Engineer's and in the Subordinates' Cash Books. The arrangement is unnecessary as pointed out on the occasion of the last inspection; it has been continued, however, up to the present time owing, as Captain Vibart informed me, to his considering it desirable to The arrangement will be necessary when the new form of Cash Book is introduced. As soon as copies of the book of forms mentioned in G. O., No. 1,207, dated 5th May 1874, are received, instructions will be issued to Range Officers under the authority contained in G. O., No. 3,103-C, of the 31st October 1874.

*Proceedings of the Madras Government, Public Works Department,
10th April 1875.*

have the whole of his cash transactions recorded in his own office Cash Book, and to his understanding that there was no objection to its continuance so long as the amounts of the cheques were entered in the Cash Abstract Books as "Transfers within Range."

Several of the entries on account of payment of house-rent to Military and Medical Subordinates could not be checked, the original receipts having been sent to the Controller with the monthly accounts, and the duplicate copies which are represented to have been kept for record in the Range Office not being forthcoming at the time of inspection. A voucher was also wanting in support of a payment of Rupees 40 made on the 19th November 1874 to the Agent of the Madras Bank on account of rent of the building formerly occupied by the District Engineer's Office. A receipt said to have been originally sent to Captain Vibart for the amount appears to have miscarried; he has, therefore, applied to the Agent for a duplicate for record in the Range Office.

The payments recorded in the Subordinates' Cash Accounts for departmental labor were compared with the entries in their daily reports (Form D of the Manual) and found to agree. The nominal rolls from which these reports are prepared have been hitherto returned after examination to the subordinates from whom they were received, but in future they will be retained on record with the daily reports.

4. On the date of inspection no entries had been made in the *Cash Abstract Books* for January 1875, and those for December 1874 had not been closed. Arrangements will be made for the books being written up in future at least once a week.

5. The *Treasury Pass Book* is retained in the Range Office until the end of the month when it is forwarded to the Treasury Officer to be written up. Owing to this arrangement no entries appeared in the book of cheques paid in January 1875. I have pointed out that, under the rules, the book should be sent back to the Treasury as often as practicable, and this will be done in future.

6. *Stock Accounts*.—The balance to the debit of Stock at the end of November last was Rupees 6,177-9-11, viz. :—

	RS.	A.	P.
Cement	...	...	553 10 7
Timber	...	...	4,959 0 0

Notes by the Controller of P. W. Accounts

*Proceedings of the Madras Government, Public Works Department,
10th April 1875.*

	RS.	A.	P.
Iron	...	...	264 6 0
Painter's Stores	...	...	129 3 4
Manufacture of Stock	...	...	271 6 0

Notes by the Controller of P. W. Accounts.

The first three items were fully covered by the value of material in stock. As regards the fourth item, two kegs of paint, valued at Rupees 16-1-0, are represented to have been stolen. A report on the subject is about to be submitted by the District Engineer.

The Head Accountant was unable at the time of inspection to give me full particulars of the last item, but it appeared to represent chiefly expenditure incurred for carriage of stock, which, owing to a misconception of the rules, has been debited to the sub-head Manufacture of Stock instead of to the particular item of Stock carried. The manner in which such charges should be adjusted is fully explained in the Controller's Circular, No. 5 of 1874, to which attention has been specially directed. Parts I. and II. of the Stock Abstract Book (Form Y) have not hitherto been kept.

7. No *Station books* are kept for any of the works under execution, but a report in Form D of the Manual is furnished weekly by each subordinate of the daily expenditure incurred on account of labor at each work. The particulars given in these reports are entered in the Subordinates' Cash Accounts from which and the suppliers' bills the total outlay is collected for entry in the Register of Works. The arrangement is said to have been adopted in consequence of the insufficiency of the establishment at the District Engineer's disposal to maintain Station books, but I have pointed out that measures should be at once taken for their being kept. From the beginning of the next official year new forms of account will have to be rendered to the Controller, and to admit of these accounts being furnished in a complete manner it is necessary that the rules in respect to the maintenance of Station books should be strictly adhered to.

8. *Register of Works*.—Separate registers are maintained for each work carried out by departmental agency and estimated to cost Rupees 2,500 and upwards, except for the Ulsoor Water Works, for which Captain Vibart informs me it has been found impracticable to open out a register owing to the length of time the work has been in progress, and to the circumstance of the chief portion having been carried out by contract, and to no information

In addition to insufficiency of establishment, Captain Vibart has had trouble with the late Accountant now in Jail.

Estimate	...	...	Rs. 3,01,698
Expenditure up to 30th Nov. 1874	..	..	2,76,903

*Proceedings of the Madras Government, Public Works Department,
10th April 1875.*

being available of the amount laid out under each sub-head of estimate. *Notes by the Controller of P. W. Accounts.*

Neither resulting rates nor quantities have hitherto been entered in the registers, but the District Engineer will arrange for such particulars being recorded in future.

In the case of the Government Bakery Works, recoveries have not been deducted monthly from the total expenditure, but they have been shown separately in another part of the register. The actual outlay, therefore, up to the end of any month can only be ascertained by deducting from the total expenditure the total recoveries. Owing to this arrangement the amount entered in the register as the total expenditure does not correspond with that shown in the Progress Report. For example:—The outlay up to the end of November 1874 amounts

	RS.	A.	P.
According to the Register to ..	73,794	12	5
The amount entered in the Progress Report is ...	52,130	11	3

Difference ... 21,664 1 2 representing the total recoveries (Rs. 21,674-1-2) plus a sum of Rupees 10 overcharged in July last on account of stock and proposed to be adjusted in the accounts for December 1874. I have pointed out that all recoveries should be shown in the register as a reduction of the outlay of the month to which they may relate, and that the total expenditure should correspond with that recorded in the Progress Report.

9. Separate books are not maintained for the Miscellaneous Advance and Deposit Accounts, but copies of the schedules are entered in a bound book in which are also recorded copies of all the monthly accounts except the Progress Report, for which a separate book is maintained.

The outstandings under Miscellaneous Advances at the end of November were as follow:—

(1.) Value of pins and balls obtained some years ago for Skittle Alleys (cannot be adjusted until the articles have been disposed of to the Military authorities or sold by auction) ... 106 0 0

(2.) Difference between value of Sapper labor as debited in the Military Accounts and credited in the Public Works Accounts—(entered in the Miscellaneous Advance Account under instructions from the Controller pending adjustment in Communication with the Commandant of Sappers and Miners) ... 3 6 6

The instructions in this Office Circular No. XXIV. of the 17th November 1873 are very clear, and will, no doubt, be attended to in future.

Orders for adjustment have been applied for, and may be shortly expected.—See this office No. 9,181 of the 21st January 1875.

*Proceedings of the Madras Government, Public Works Department,
10th April 1875.*

10. A Register of Public Buildings was opened out in November 1872 for the year ending 31st March 1871. Names of buildings since erected have been added, but particulars relating to description, dimensions, and cost, remains to be entered to complete the Register up to date. *Notes by the Controller of P. W. Accounts.*

11. A Return of Public Buildings rented and available for rent was prepared and submitted to the Controller in November last for the half-year ending 30th September 1874. According to this Return no balance of rent remained to be collected. Apparently, however, there is an amount aggregating Rupees 322½ due by Military Subordinates for 1873-74. The matter is being inquired into by the District Engineer, and a report of the result will, it is presumed, be made to this office in due course in reply to a reference on the subject made by the Controller in his Memorandum No. 337 of the 26th November 1874.

12. Rupees 94 and Rupees 40, respectively, are due by the Sub-Lieutenant Boddam, 1st June to 31st July 1874, at Rupees 20 = Rupees 40. Sub-Lieutenant Tanner, 13th June to 31st October 1874, at Rupees 20 = Rupees 94. two officers marginally noted for rent of quarters provided for them last year when attached to the class of Garrison Instruction. A statement of the outstandings was sent by the District Engineer in October last to the Assistant Quarter Master General of the Division, but the former sees no prospect of the amount being recovered, one of the officers (Sub-Lieutenant Boddam) having been gazetted out of the Army, and the other (Sub-Lieutenant Tanner) being under arrest.

13. No lists of original or check measurements are recorded in the District Engineer's Office, and no Note Book of inspection of works is kept by him. I have drawn Captain Vibart's attention to the orders* of Government on the subject passed on the occasion of the last inspection of the office, and he has asked me to arrange for a supply of measurement books being furnished to him for future use.

(Signed) J. MILLS,
Dy. Con. of P. W. Accounts.

MADRAS,
4th February 1875.

Proceedings of the Madras Government, Public Works Department,
10th April 1875.

FORWARDED to the Secretary to Government, Public Works Department, for
the information of Government.

(Signed) T. MOSS,
Controller of P. W. Accounts.

No. 211.

ORDER THEREON, 10th April 1875, No. 956.

ACCOUNT, No. 7.

With the above the Controller for-
wards for the information of Government
notes of the results of the examination of
the accounts of the Bangalore District on the 18th, 19th, and 20th January 1875.

It is observed that the last inspection took place in March 1873.

2. The following accounts were incomplete or incorrectly kept:—

Cash Book.

Cash Abstract of Receipts.

Stock Abstract Book, Parts I. and II.

Register of Works.

Register of Buildings.

The District Engineer should be careful to enter the names of suppliers in the
Cash Book and to retain for reference all vouchers connected with the entries
made. The entries in the cash abstract should be made progressively and no arrears
should be allowed. The stock accounts must be kept in the manner laid down and
the abstract book should be kept up. The Register of Works appears to be main-
tained in a manner so incomplete as to militate much against its usefulness. The
District Engineer's attention must be given to this point. Unless resulting rates
and quantities are entered no proper comparison of outlay with estimates can be
made.

3. It appears that neither Station Books nor notes of measurements, &c., by the
District Engineer, have been maintained. This is not in accordance with the rules,
and Captain Vibart will take steps to supply the omission.

4. The District Engineer should explain how the return of public buildings
rented up the 30th September 1874 failed to show that there were arrears due from
the Military Authorities.

5. The District Engineer will attend with as little delay as possible to the
observations of the Controller and remedy the defects which have been observed
by that officer in his accounts, and he will forward a report to Government notify-
ing his having done so at an early date.

(True Extract.)

(Signed) G. W. WALKER, Colonel, R.E.,
Secretary to Government.

To the District Engineer, Bangalore.
Controller of Public Works Accounts.

Erd. S. T. Austin.
Spare Copies

Notes of an examination made of the
Accounts of the Bangalore District Range
on the 18th, 19th, and 20th January 1875.—

Last inspected in March 1873. Vide G.O.

No. 1 dated 1st May 1873.—

Captain J. M. Vibart R.E. Executive Engineer.
Assumed charge in July 1872.

Notes by the Controller of
Public Works Accounts.

The accounts were
carefully examined according
to the instructions com-
municated with the Account-

ant General's Circular
No. 29 of the 25th October 1873.

Their condition is noted
in the following table,
below which is given

a description of the
points requiring attention.

2. The book is hand-
(Number 12) at the
time of inspection agreed
with

with the amount recorded
in the Range Cash Book.

List of Accounts kept.	State of Account	Reference to para graphs in Report relating Accounts.
<u>Cash Accounts.</u>		
Cash Book	Up to date - correct - Incomplete. Nat.	Para 3
Subordinates Cash Accounts	Up to date - correct. Complete. Nat.	
Cash Abstract of Receipts	In progress. correct. Complete. Nat.	De-4.
De- Disbursements	De- De- De- not maintained.	
Account Current	Up to date - correct - complete. Nat.	De-5.
Range Pass Book	De- De- De- De-	
Spending Remittance Book	De- De- De-	
<u>Stock Accounts.</u>		
Abstract of Stock Receipts	De- De- De-	Para 6.
De- Issues	De- De- De-	
Abstract Book Part III	Up to date - Incomplete - complete. Nat.	Para 7
Account Current	Up to date - correct - complete. Nat.	
<u>Miscellaneous.</u>		
Station Books	Not maintained.	De-8.
Register of works	Up to date - correct - Incomplete. Nat.	De-9.
Progress Report	Up to date - correct - complete. Nat.	
Contractors Ledger	De- De-	De-10.
Schedule of Miscellaneous Accounts	De- De-	
Register of Buildings	Up to date - correct - Incomplete. Nat.	De-13.
Half yearly Return of Sub Plant	Under preparation	
Note Books	Not maintained.	

Notes by the Controller of
Public Works Accounts

The arrangement will be necessary
when the new form of Cash Book
is introduced. As some copies
of the book of forms mentioned
in Lf. C. No. 1207 dated 5th May 1874,
are received, instructions will
be issued to Range Officers,
under the authority contained
in Lf. C. No. 3103 b. of the 31st
October 1874.

3. The Cash Book is neatly
kept, but in a few instances
the names of the Suppliers to
whom payments had been
made in November 1874 had
not been entered.

Cheques issued to
Subordinates appear both
in the District Engineer's
and in the Subordinates
Cash Books. The arrange-
ment is unnecessary as
pointed out on the occasion
of the last inspection, it
has been continued, however,
up to the present time owing,
as Captain Vibart informed
me, to his considering it
desirable to have the whole
of his Cash transactions
recorded in his own office
Cash Book, and to his
understanding that there

was no objection to its continuance, so long as the amounts of the Charges were entered in the Cash Abstract Books as "Transfers within Range."

Several of the entries on account of payment of Horse Rent to Military and Medical Subordinates could not be checked the original receipts having been sent to the Controller with the monthly Accounts, and the duplicate copies which are represented to have been kept for record in the Range office not being forthcoming at the time of inspection. - A voucher was also wanting in support of a payment of Rupees 40 made on the 19th November 1876 to the Agent of the Madras Bank

Notes by the Controller of
Public Works Accounts.

Notes by the Controller of
Public Works Accounts.

Bank on account of rent of the building formerly occupied by the District Engineer's Office. - A receipt said to have been originally sent to Captain Kilbuck for the amount appears to have miscarried, he has therefore applied to the Agent for a duplicate for record in the Range office.

The payments recorded in the Subordinates Cash Accounts for Departmental labor were compared with the entries in their daily Reports (Form D of the Manual) and found to agree. The nominal rolls from which these reports are prepared have been hitherto returned after examination to the Subordinates from whom they were received, but in

future they will be retained
on record with the Daily
Reports.

4. On the date of inspection no entries had been made in the cash Abstract books for January 1875, and those for December 1874 had not been closed. Arrangements will be made for the books being written up in future at least once a week.

5. The Treasury Pass Book is retained in the Range Office until the end of the month when it is forwarded to the Treasury Office to be written up. - Owing to this arrangement no entries appeared in the book of Cheques paid in January 1875. I have pointed out that under the rules the book

should be sent back to the Treasury as often as practicable and this will be done in future.

6. Stock Accts. The balance to the debit of stock at the end of November last was Rupees 6177-9-11, viz.

Cement — Rs 553-10-7

Timber — 4959-0-0

Iron — 264-6-0

Paints & stores — 129-3-4

Manufacture of Stock — 271-6-0

The first three items were fully covered by the value of Material in stock. As regards the fourth item, two kegs of paint valued at Rupees 16-1-0 are represented to have been stolen. A report on the subject is about to be submitted by the

District Engineer.

The Head Accountant was unable at the time of inspection to give me full particulars of the last item, but it appeared to represent chiefly expenditure incurred for carriage of stock, which, owing to a misconception of the rules, has been debited to the sub-head.

Manufacture of stock instead of to the particular item of stock carried. The manner in which such charges should be adjusted is fully explained in the Controller's Circular No. 5 of 1874 to which attention has been specially directed. Parts I & III of the Stock Abstract book (Form V) have not hitherto been kept.

1. No Station books are

are kept for any of the works under execution, but a Report in Form D. of the Manual is furnished weekly by each subordinate of the daily expenditure incurred on account of labor at each work. The particulars given in these reports are entered in the Subordinates' Cash Accounts from which and the suppliers' bills the total outlay is collected for entry in the Register of works. The arrangement is said to have been adopted in consequence of the inefficiency of the Establishment at the District Engineer's disposal to maintain Station books, but I have pointed out that measures should be at once taken for their being kept.

In addition to inefficiency of Establishment, Captain Vibart has had trouble with the late Accountant now in jail.

From the beginning of the next official year, new forms of Account will have to be rendered to the Controller, and to admit of these accounts being furnished in a complete manner it is necessary that the rules in respect to the maintenance of Station books should be strictly adhered to.

8. Registers of works. Separate Registers are maintained for each work carried out by Departmental Agency and estimated to cost Rspees 2500 and upwards, except for the Ulloor Water works for which Captain Vibart informs me it has been found impracticable to open out a Register owing to the length of time the work

Estimate No. 301698
Expenditure up to 30th November 1903 Rs. 246903.

has been in progress, and to the circumstance of the chief portion having been carried out by contract, and to no information being available of the amounts laid out under each sub head of Estimate.

Neither results/pates nor quantities have hitherto been entered in the Registers, but the District Engineer will arrange for such particulars being recorded in future.

In the case of the Government Bakery works, recoveries have not been deducted monthly from the total expenditure, but they have been shown separately in another part of the Register. The actual outlay therefore

upto the end of any month can only be ascertained by deducting from the total expenditure the total recoveries. Owing to this arrangement the amount entered in the Register as the total expenditure does not correspond with that shown in the Progress Report. For example the outlay up to the end of November 1874 amounts according to the Register to Rs 73,794-12-5. The amount entered in the Progress Report is ————— 52,130-11-3.

Difference Rs 21,664-1-2 representing the total recoveries (Rs 21,664-1-2) plus a sum of Rs 10 overcharged in July last on account of stock and proposed to be adjusted in the accounts for December 1874. I have pointed out that all recoveries should be shown in the Register as a reduction

The instructions in this office Circular No XXIV of the 17th November 1873 are very clear and will, no doubt, be attended to in future.

reduction of the outlay of the month to which they may relate, and that the total expenditure should correspond with that recorded in the Progress Report.

9. Separate books are not maintained for the Miscellaneous Advances and Deposit Accounts, but copies of the Schedules are entered in a bound book in which are also recorded copies of all the monthly accounts except the Progress Report, for which a separate book is maintained.

The outstandings under Miscellaneous Advances at the end of November were as follows:—

Orders for adjustment have been applied for and may be shortly expected. See this office Circular of the 21st January 1875.

+ C 1-414

(1) Value of Pins & Balls obtained some years ago for shill. A (1) (cannot be adjusted until the articles have been disposed of to the Military Authorities or sold by auction)

R. 106-11

2) Difference between value of supplies labor as debited in the Military Accounts and credited in the Military Accounts - Entered in the Miscellaneous Advance Account under instructions from the Controller pending adjustment in communication with the Commandant of Daffar Mines No. 3-6-6.

10. A Register of Public Buildings was opened out in November 1872 for the year ending 31st March 1874. Names of buildings since erected have been added, but particulars relating to description, dimensions, and cost, remains to be entered to complete the Register up to date.

11. A Return of Public Buildings rented and available for rent was prepared and submitted to the Controller in November last for the half year ending 30th September 1874. According to this Return

Notes by the Controller of P.W. Accounts.

Notes by the Controller of P.W. Accounts.

Sub Account, Boddum 1st June to 31st July 1874 (Rs. 20 = Rs. 140.
— 2nd — 1st August to 31st October 1874 (Rs. 20 = Rs. 94.

no balance of rent remained to be collected. Apparently, however, there is an amount aggregating Rupees 322²/₂ due by Military Subordinates for 1873-74. The matter is being enquired into by the District Engineer and a report of the result will, it is presumed, be made to this office in due course in reply to a reference on the subject made by the Controller in his Memo. No. 334 of the 26th November 1874.

12. Rupees 94 and Rupees 10 respectively, are due by the two officers marginally noted for rent of quarters provided for them last year when attached to the class of Garrison instruction. A Statement of the outstandings

was sent by the District
Engineer in October last to
the Assistant Quarter Master
General of the Division, but
the former sees no prospect
of the amount being
recovered, one of the
officers (Sub-Lieut. Boddam)
having been gazetted out
of the Army, and the other
(Sub-Lieutenant Tanner) being
under arrest.

B. No lists of original
or check measurements are
recorded in the District
Engineer's Office, and no
Note Book of inspection of
works is kept by him. I
have drawn Captain Vibart's
attention to the orders of
Government on the subject
passed on the occasion of
the last inspection of the
Office, and he has asked
me

No. 1 dated 1st May 1873.

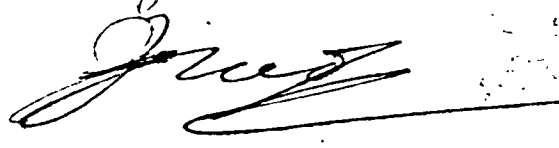
me to arrange for a supply
of measurement books being
furnished to him for future
use.

Madras } Signed J. Mills
4th February 1875 } Dy. Controller of
P.W. Accounts.

To
The Controller of P.W. Accounts,
Madras.

No. 9885
Office of the Controller of
Public Works Accounts,
Madras, 13 February 1875.

Forwarded to the Secretary to
Government, Public Works Department,
for the information of Government.


Controller of P.W. Accounts.

S. W. 1875 Department

From No 1000
The Controller of
Public Works Accounts,

To,
The Secretary to Government
Public Works Department
Fort St. George

Dated 13th } February 1875
Recd: 15th }

No. 9885

Forwarding
copy of Notes of an examination
made of the Accounts of the
Bangalore District Range
in January 1875.

S. O. No. 957. 10. 4. 75

No 210

67-3-75 Q. 24-3. 75

60 28 Aug 74 No 2443
13 Feb 75 " 4151 318-219
1st Mar 73 " 1

11

Public Works Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the

Read the following:—

From,
The Controller of
P.W. Accounts } (H.E. No 7885 of 13 Feb 75)
956

With ~~his letter~~ ^{the} ~~forwarded~~ above the
Controller forwards
for the information of
Government ~~is~~ ^{the} notes of
the results of his ex-
amination of the
accounts of the Banga-
lore District on the
18th, 19th and 20th January
1875.

It is observed that
the last Inspection

took place in March 1873.

2. The following accounts were incomplete or incorrectly kept.

Cash Book

Cash abstract of receipts

Stock abstract book Part I & II

Register of works

Register of buildings

The District Engineer

should be careful to enter the names of employees in the Cash book

and to retain for reference all vouchers connected with the entries made.

The entries in the Cash abstract should be made progressively

and no arrears should be allowed. The stock

accounts must be kept as in the manner laid down and the abstract to book should be kept up and the Register of works appears to be maintained in a manner so incomplete as to militate giving much against its usefulness. The District Engineer's attention must be given to this point. Unless resulting rates and quantities are entered no proper comparison of outlay with estimates can be made.

3. It appears that neither station books

31 13
nor notes of measurements
by the District
Engineer, have been
maintained. This is
not in accordance with
the rules and Captain
Vibart will take steps
to supply the omission.
4- The District
Engineer should explain
how the return of Pub-
lic buildings rented
up to the 30th September
1874, failed to show
that there were arrears
due from the military
authorities.
5- The District En-
gineer will attend
with as little delay as

possible to the observa-
tions of the Controller
and remedy the defects
which have been observed
by that Officer in
his accounts and he
will forward a report
to Government notifying
his having done so
at an early date.

Adm. S.

G.M.

DE Bangalore
Contd. Her

Dispt. 12-4-75

1000
Govt. of 1875: Madras.
PUBLIC WORKS.

Dist Engineer
Bangalore.

Dated

Recd.

Encl.

G. O. 10241875, No.

758

Nos. 210. 211.

Accounts - Paying
order on letter from the
Cont. P. W. Accounts forward-
ing copy of ~~note~~ of an
examination made of the
— of the Bangalore
Dist. Range in January
1875.