

(1) Number of pages -34-
(2) Date of repair 9-7-87
(3) Initials of the Referencer low

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P. W. D.

DEPARTMENT

G.O. No.	2742-w	Press.
B.P. No.		Mis.
Dated 1-10-1883. <u>1883</u>		

K. m. k.

Not to be folded or roughly handled

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper:—

From D. C. GORDON, Esq., Examiner of Public Works Accounts, Madras, to the Secretary to Government, Public Works Department, dated 20th September 1883, No. 105 W.

I have the honor to submit, for information and orders of Government, notes by Mr. Rainier, Deputy Examiner, of his inspection of the office of the Presidency division.

Paragraph 5.—It would be more correct, under the circumstances explained, to treat the amount with the Private Secretary to His Excellency the Governor as an advance, clearing the advance account as statements and vouchers were sent in to show the details of expenditure. In regard to the nature of items charged to Government, reference was made in office note, No. 1010, of 9th March 1883, to which no reply has been received.

Paragraph 7.—The procedure is, I think, open to this objection, that apparently the materials are throughout in charge of the contractor, before he has paid for them, and probably without his having sufficient security deposit, or stoppages from bills, to meet the cost, while they are in fact wholly at the risk of Government. To avoid the multiplication of account entries, which would be necessary if the issues of materials were to be dealt with through the several stock accounts, it is more convenient to charge such materials direct to the works, *provided they really are at site of those works*, otherwise they must be treated as stock—see Code paragraphs 1932, 1936 and 2217. Materials shown as “at site” must be in custody of the officer in charge of the work, who is altogether responsible for them till issued to contractors, and has to show them in his work abstracts. When issued to contractors for use on the works, Code rule paragraph 2236 (II) applies.

Paragraph 8.—There has been excessive delay in adjusting this item. The Superintending Engineer's attention should be directed to it. In May last the Executive Engineer was asked by this office to take action.

Paragraph 9.—In this matter also there has been unreasonable delay. In audit notes for February and again for May the matter was drawn attention to. The Superintending Engineer's attention is necessary.

Paragraph 10.—The sub-divisional office should send to the Executive Engineer's office forms M 10, 11 and 12. The present arrangement throws unnecessary labor on the divisional office. As for vouchers, &c., the works' accounts form quite sufficient verification for the storekeeper's statements. Stock issued to works done by departmental labor are vouched for by entry in works abstracts through ten-day reports. Stock issued to contractors for works is shown in the store abstracts as so issued, and the divisional office in paying the contractor makes the payment as laid down in paragraph 2236 (II). It is of course necessary for the storekeeper for his own protection to file in his own custody orders for issues and acknowledgments for deliveries on works, so that in the event of a dispute he could quote and produce his voucher in support of his entry in the returns sent on.

Paragraph 12.—These items cannot be adjusted by the Executive Engineer until the Secretariat and Consulting Engineer's offices include the amounts in their contingent bills; the delay appears to be quite unnecessary and initial action should

be taken in those offices without any reminders from the Executive Engineer. Attention is invited to paragraph 7 of G.O., No. 784 W., dated 10th March 1883, on this subject.

Paragraph 16.—This matter will be taken up separately.

2. The office is in good order on the whole though the late accountant, through sickness, had latterly allowed things to be somewhat out of hand.

ENCLOSURE.

Notes of Inspection by H. RAINIER, Esq., Deputy Examiner, of the office of the Executive Engineer, Presidency division, Bangalore, on the 6th and 7th September 1883.

Lieutenant-Colonel W. H. Burton, R.E., the Executive Engineer, was unavoidably absent; Mr. J. Guinsford, the accountant, was present.

2. The office was last inspected on the 23rd February 1883, vide Mr. MacDonald's report with G.O., No. 784 W., of 10th March 1883.

3. The credit of the Executive Engineer as obtained for the month now stands with Lieutenant Hamilton at Madras, G.O., No. 2263 W., of 14th August 1883, being carried out.

4. Lieutenant Hamilton is from the 1st September treated in every respect as a sub-divisional officer with a drawing account; his cash-book comes up four times a month, an alternate cash-book being kept for the purpose in his office.

Both the Executive Engineer's and Lieutenant Hamilton's cash-books are properly kept, and carefully checked by the accountant. The cash abstract books are in order.

5. The imprest accounts are small and satisfactory, except that of the Private Secretary to His Excellency the Governor which is after all hardly an imprest; for of the Rs. 3,000 assigned in the budget for upkeep of Government-House furniture in this division, Rs. 1,000 at a time is allowed till all is spent. Sometimes bills come in for outlay in excess of the last allowance of Rs. 1,000 (imprest) and often there is a balance to carry over from one year to another, so that it would surely be better to make over the allotment for the year at once to the Private Secretary, receiving his account of outlay as often as may be necessary. Among the charges in this account for the last few months were noticed such items as the cost of a hair brush, tailor's wages for making pillow covers, and gharry hire; and such outlay is being allocated in the cash-book to Provincial, Original Works, Civil Buildings.

6. The accuracy of the Executive Engineer's treasury account balance on the 31st August 1883 was proved as regards both the Bank of Madras and Presidency treasuries.

7. The initial accounts were examined and found in order. The work is much lightened by the fact that about 90 per cent. of it is executed by contract. Where works abstracts are prepared they are complete and properly attested in regard to materials at site of works, but so far as contract works are concerned it must be borne in mind that materials at site are not necessarily altogether the property of Government. In this division, for instance, bricks may be advanced to a contractor, not by the divisional officer here, but at his request by the Consulting Architect. The value debited in transfer to this division would in due course be recovered from the contractor, pending which the amount is debited to materials "at site." But the contractor need not have deposited the bricks thus; he may have placed them anywhere; they will have been entirely at his disposal from the time he received them until the time they are debited to works by credit to materials at site. This with reference to the attestation of materials at site, to easily effect which in the case of this division the value of all such advances as above described should be treated as "advances to contractors" in a sub-head of the work account concerned pending recovery; otherwise the value of materials at site, as shown in the register of works, will not correspond with materials actually at site of works and under the responsibility of the officer in charge.

Where such advances are made from stock within the division the procedure would of course be different, only so much stuff would be advanced from time to time as necessitated by the progress of the work; but the case here is different.

8. The materials at site account of the work *Improvements to Gunpowder Factory* was noticed in the penultimate report on this office, paragraph 7 (G.O., No. 2745 W., of 23rd October 1882) and it is time it was cleared. Correspondence is still going on about it.

9. There was till lately a manufacture of privy pans and other similar utensils for the Barrack Department. The outlay was held in suspense and remains there, amounting Rs. 10,421. The pans, &c., have all been made over to the Military Department at different times, and the cost of them, less any receipts from the Military Department on this account, should now be transferred to that department as soon as possible.

10. All the stock is at Madras and (with reference to paragraph 2 of last report) the accounts are now kept at Bangalore and are well under the accountant's attention.

The sub-division sends up its register of receipts and issues, keeping an alternate one for the purpose, as in the case of the cash-book, and the accountant compiles all else of the stock accounts. This is very good, but to effect anything more practically useful than mere mechanical book-keeping from these registers, they should come up supported by vouchers, they could be then properly audited by the accountant. By vouchers I mean the storekeeper's file of requisitions and acknowledgments; also one of receipt orders.

The half-yearly register of stock is at present prepared at the close of the half-year. It should be prepared monthly.

The small stores are regarded as surplus stock and are said to be under disposal. The stock accounts generally are in good order and well looked after. Stock was counted in April 1883. The late transmission of debit advice to consignees of stock is now being remedied.

11. The register of buildings is complete, there is no rent over-due.

12. In the miscellaneous advance account there are one or two items for some time outstanding merely for the need of their inclusion in the contingent bills of the offices concerned for audit and adjustment thus:—

	RS.	A.	P.
Consulting Engineer for Railways for purchase of office furniture.	49	9	0
Public Works Department Secretariat, cost of tin-lined boxes	121	3	0
Public Works Department Secretariat, cost of steel plates, &c.	34	6	0

These items are all more than three months' old. There is also Rs. 500 to be accounted for by the Commandant, Queen's Own Sappers and Miners, for an advance to that officer in May 1883.

13. Service books are maintained complete.

14. The monthly audit note on the accounts of this division has been very heavy with remarks, but this may be expected to change now that the present accountant is getting everything into such good order.

15. The Rs. 450 which was referred to in paragraph 9 of last report is not yet recovered from the Archdeacon, who is on furlough, and whose return (his *locum tenens* states) has to be awaited ere the recovery may be made.

16. The Executive Engineer receives the rents of huts which are occupied by sepoys of a native regiment here, crediting the same to Imperial Military Revenue. These rents seem to be properly adjustable in the Military Department under Code paragraph 1450.

17. All else is in good order, and the observations in last report are, subject to what has been said, well attended to.

ORDER—dated 1st October 1883, No. 2742 W., Public Works.

Communicated to the Superintending Engineer, Fifth Circle, for the information and guidance of the Executive Engineer, Presidency division.

2. The procedure suggested in the Examiner's remarks on paragraph 5 of the report should be followed. The Private Secretary to His Excellency the Governor will be requested to submit the remarks called for in Public Works Department endorsement, No. 602 C., dated 12th March 1883.

3. The Superintending Engineer's attention is called to the Examiner's remarks on paragraphs 8 and 9 of the inspection report.

4. The Consulting Engineer for Railways will take early steps for the removal of the item outstanding against his office. It is understood that the items relating to the Secretariat office will shortly be adjusted.

5. The report is satisfactory on the whole.

(True Extract.)

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

To the Superintending Engineer, Fifth Circle.

" Examiner, Public Works Accounts.

" Consulting Engineer for Railways.

" Private Secretary to His Excellency the Governor.

Exd. E. Fernandez.

Spare Copies

GENERAL.
ACCOUNT.

Govt. of 1883. Madras.
PUBLIC WORKS.

Dated October, 1st.

Recd.

Encl.

G.O., 1st Oct. 1883, No. 2742 W.

OCTOBER.

Inspection

Passing orders on the notes of — of the
Presidency divisional office by the Deputy
Examiner, Public Works Accounts.

10TH MARCH 1883, No. 784 W., PUBLIC WORKS.

3

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

No. 80.

READ—the following letter from R. G. MACDONALD, Esq., Acting Examiner of
Public Works Accounts, to the Secretary to Government, Public Works
Department, dated Madras, 6th March 1883, No. 190 W.:—

I have the honor to report that I inspected the office of the Executive Engineer,
Presidency and Bangalore Division, situated at Bangalore, on the 23rd ultimo;
Colonel Burton, R.E., the Executive Engineer, and Mr. J. Gainsford, the Accountant,
being present.

2. This office was last inspected by an Accounts Officer on the 15th October 1882,
vide G.O., No. 2745 W., dated 23rd October 1882. Several of the points there noticed
remain still unsettled, but this does not imply that they have not all had careful
attention. Those that are unsettled did not admit of having been disposed of earlier.
They will be noticed below.

3. The division is a heavy one. The Executive Engineer and Lieutenant
Hamilton, R.E., are disbursers, and the undermentioned officials are imprest-holders,
viz.:—

	Rs.
Lieutenant Plummer, with	500
Private Secretary to His Excellency the Governor, with	1,000
Superintendent, Gunpowder Factory, with	50
Total ...	1,550

4. Lieutenant Hamilton's drawing account balance should be limited in future.
This officer has to disburse the salaries of headquarters establishments and many
other and exceptional charges. He will require a liberal drawing account, fixed upon
past experience of his payments, and his balance may be increased at the shortest notice
by application, advice to bank, and reply, by wire. It is necessary that this officer
should be always prepared to pay charges at headquarters, as otherwise serious incon-
venience will ensue.

5. There is a cashier in the division, who is giving security of Rs. 1,000 by
monthly deductions of Rs. 20, having already deposited Rs. 320. Very little cash is
required in the office chest, not over 100 at a time; and seeing the nature of the
payments, it is a question whether a cashier is really necessary; but it is quite likely
the man's services are necessary as a clerk.

6. Lieutenant Hamilton happened to have as much as Rs. 757 in his chest at one
time. It is well to keep the cash in chest down to a very small sum.

7. There were considerable arrears in the disposal of account papers before the
present Accountant joined, owing to the bad health of his predecessor; but now work
is proceeding very satisfactorily. The cash book is neatly kept, and the other books
and accounts are in very good order.

8. The condition of the principal books and records is briefly as follows:—

- (1.) *Cash Book*.—Very neatly kept and posted to date.
- (2.) *Cash Books of Sub-divisional Officers*.—In order and received in time.
- (3.) *Imprest Accounts*.—In order, except the Private Secretary's.
- (4.) *Cash Abstract Book*.—Posted up to date.
- (5.) *Abstract of Stock Receipts*.—
- (6.) *Abstract of Stock Issues*.—
- (7.) *Statement of Stock Receipts, Issues, and Balance*.—
- (8.) *Stock Abstract Book*.—
- (9.) *Stock Register*.—
- (10.) *Return of Tools and Plant*.—In arrears.
- (11.) *Ten-day Reports*.—Received.
- (12.) *Works Abstracts*.—In order, but not signed by Executive Engineer.
- (13.) *Register of Works*.—In order and to date; but see paragraph 13.
- (14.) *Schedule of Miscellaneous Advances*.—See below.
- (15.) *Schedule of Deposits*.—In order.
- (16.) *Contractors' Ledger*.—In order and to date.
- (17.) *List of Rentable Buildings*.—Kept.
- (18.) *List of Buildings and Lands*.—Kept.
- (19.) *Rate Book or Schedule*.—Very complete; record in progress.
- (20.) *Postal Register*.—In order.
- (21.) *Service Books*.—Incomplete.

Prepared hitherto at Madras.

9. It was observed that the Executive Engineer has paid a sum of Rs. 450 for repairs of hassocks of the Cathedral at Madras. It is doubtful whether this charge is one which should fall upon Government, as pew rents are charged at the Cathedral, and in Code, paragraph 1447, it is ruled that "when pew rents are charged the renewal and repair of furniture will be met from that fund, and not be allowed to be brought forward as a public charge."

10. Grants for petty construction and repair of works hitherto carried out in the Civil Department have this year been transferred * to the management of the Public Works Department in the Presidency and Nilgiri Divisions. Expenditure against these grants should be covered in the same manner as other Public Works

11. The stock accounts, which have hitherto been kept in the Madras Sub-divisional Office, should be transferred to the head office and kept there under the close supervision and on the responsibility of the Accountant. The accounts to be kept at Madras should be those prescribed for a sub-division with stock, *vide* Code, paragraph 1653 of Code. The stock is in Madras.

12. The whole of the statements, accounts, and vouchers bear evidence of having been duly checked by the Accountant, and where necessary by the Executive Engineer; but the Executive Engineer has not signed the works abstracts in token of having examined them, *vide* Code, paragraph 1682.

13. There are more sub-heads in the register of works than in the estimates, owing to extra work having to be done. The estimates apparently need revision in such instances.

14. The correctness of the Executive Engineer's treasury balance at 31st January 1883 was proved.

15. The works abstracts for works in Madras are prepared by the Sub-divisional Officers there, and for works at Bangalore by the Sub-divisional Officer there, who has a seat in the Executive Engineer's Office. The works abstracts are returned to Sub-divisional Officers after check in the Executive Engineer's Office. It is usual in cases

where a similar procedure as to place of compilation obtains to require the works abstracts of former months to be returned to the Executive Engineer's Office to be filed.

16. The value of materials at site on 31st January was Rs. 7,912-14-9, and of this Rs. 6,800 was shown clearly in the contractor's account for the promenade at Madras at his debit. It was not clearly ascertained that the Sub-divisional Officer admitted having bricks worth Rs. 1,112-14-9 in his possession at the same date. It should be seen every month that the officer in charge of the work has acknowledged possession of materials at site as per the works abstract. The same remark applies to materials at site in the case of outlay on dummy wagons.

17. There are no advances to contractors outstanding.

18. Service books are incomplete and require attention.

19. Work is carried out chiefly by contract. Daily labor is employed only upon works costing less than 500 rupees each. The Officer Commanding the Queen's Own Sappers and Miners at Bangalore has undertaken certain works. The work is done at ordinary rates by the tradesmen of the regiment, the Commanding Officer being responsible. There are no disputed accounts with contractors. Payments are supported by detailed measurements.

20. The number of works in progress without estimate as shown by the Divisional Objectionable Items Statement for January 1883 is Rs. 22 and the aggregate outlay upon them Rs. 4,569. With one exception they are all petty works, and most of them are said to have since been included in the return of sanctioned estimates for January and February 1883. The exception is the item "constructing dummy railway wagons," outlay Rs. 2,799, the estimate for which is reported to have been submitted to Superintending Engineer for sanction. There are no items reported as objectionable for want of appropriation or excess over estimate or appropriation.

21. Completion reports are somewhat in arrears, but are being got out as rapidly as possible.

22. Stock was taken last by Lieutenant Plummer in October 1882. The quantities were then found to be correct. The articles are reported to be good and the prices fair and reasonable. There are no surplus materials in the division.

23. There is an item of Rs. 73-5-3 under Land and Kilns, which should be written off to debit of outturn as soon as possible.

24. The sum of Rs. 1,471-5-10 mentioned in paragraph 10 of the last report as due to a deceased contractor since July 1872 remains still unpaid. Seeing every endeavor has been apparently made to trace the man's heirs to whom it is due, and to pay them the money, it would appear justifiable now to write the amount off to the credit of Provincial Revenue. If any person establishes his claim to it in future, the amount would of course be refunded.

25. There is a trifling sum of Rs. 2 due to another contractor since May 1882, which might be cleared off the accounts to credit of Provincial Revenue.

26. The registers of tools and plant are kept by Sub-divisional Officers, and are in arrears. The tools at Bangalore were last counted on the 29th September 1882, but it was not ascertained when the tools at the Presidency were last counted.

27. It was observed that the furniture of the Government Houses at Madras and Guindy is not upon the Executive Engineer's tools and plant returns, and that he has no list of the items. As remarked in paragraph 28 of the report on the Nilgiri Division, the furniture of Government House at Calcutta is upon the Executive Engineer's books and is taken stock of in the Viceroy's absence.

28. The Miscellaneous Advance Account of this division is a most formidable document. This is owing to the many items paid on account of the head offices by way of advances. These offices, the branches of the Secretariat, the Superintending Engineer and the Examiner, should remember that when they ask that an item may be paid on their account as an advance, they are responsible for taking steps, with the shortest possible delay, to clear the payment, by getting the item formally passed in

a bill. This has not apparently been fully understood in the past; and the result is that much labor, which could have been avoided, has been thrown upon an already heavily burdened office. I would instance in support of these remarks that the following items were standing against the General Branch of the Secretariat:—

Second Volume, History of Royal Engineers RS. A. P.
First Volume, Engineering 738 11 1
That the Superintending Engineer's imprest balance was an uneven sum of Rs. 94-10-8; that the Consulting Engineer for Railways has two separate imprests of Rs. 200 and 150, and that there are besides items of Rs. 119-9-0 for furniture and Rs. 60-4-10 for a box of instruments standing against him for some time; that the following items are standing against—

Examiner, Public Works Accounts Office—				RS. A. P.			
Mr. Gordon's passage from Madras to							
Gopálpur	...	...	...	192	0	0	Since adjusted.
Printing Code	...	...	...	1,406	11	0	Under adjustment.
Do.	...	...	...	1,500	0	0	Do.
Accountant Soondrum Pillay	...	...	...	16	2	2	Do.
Freight on two cases of forms	...	...	...	6	7	5	Do.
Commandant, Queen's Own Sappers and Miners	...	...	...	3,440	0	0	Do.
Barrack Master, Fort St. George	...	...	...	3,228	0	0	See paragraph 19 above.
Sergeant Green	...	...	...	227	12	2	Partly adjusted in Feb.
Labor on Mule Lines	...	...	...	2	7	6	Under adjustment.
	...	...	...				To be recovered from
	...	...	...	400	0	0	Commissariat Department.
Mr. Wiseman, Executive Engineer							
one of the smallest inconveniences							

One of the smallest inconveniences arising from these items is that the Accountant of the division has to write the unadjusted items month by month in the schedule of Miscellaneous Advances.

No. 81.

ORDER—dated 10th March 1883, No. 784 W., Public Works.

- Communicated to the Superintending Engineer, Fifth Circle, who will direct the attention of the Executive Engineer, Presidency Division, to the remarks and suggestions of the Examiner, Public Works Accounts.
2. The Superintending Engineer will report his opinion as to the necessity for the continued employment of a cashier in the Division Office.
 3. A separate report should also be submitted as to the circumstances under which the charge for repairing hassocks at the Cathedral, Madras, was brought forward as a public charge.
 4. The expenditure referred to in paragraph 20 should be regularised without delay. An estimate for constructing dummy railway wagons at Bangalore has been sanctioned since the date of the Examiner's inspection, vide G.O., No. 752 W., dated 8th March 1883.
 5. The suggestions in paragraphs 24 and 25 of the Examiner's letter are approved.
 6. It is not considered desirable to bring the furniture at Government Houses, Madras and Guindy, on the Public Works returns.
 7. The attention of the officers concerned will be called to the remarks in paragraph 28 relative to the inconvenience arising from delay in the adjustment of Miscellaneous Advances. It is understood that the first item against the Secretariat will shortly be adjusted, and that the second was included in the office contingent bill for December 1882. The Consulting Engineer for Railways should take the necessary steps to have his imprest increased, if found insufficient, instead of maintaining two

separate imprest accounts. The items outstanding against the Consulting Engineer should be adjusted without delay, and the Superintending Engineer will adopt measures for having the remaining items removed from the Miscellaneous Advance Account as early as practicable.

(True Extract.)

(Signed) R. H. SANKEY, Colonel, R.E.,
Secretary to Govt., P.W.D.

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

Exd. C. Howarth.
Spate Copies

14TH AUGUST 1883, No. 2263 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

READ—the following papers :—

From Colonel H. L. PRENDERGAST, R.E., Superintending Engineer, Fifth Circle, to the Chief Engineer, Public Works Department, dated Chepauk, 27th July 1883, No. 1639.

In your Orders, No. 1248 C., of the 3rd instant, upon my inspection of the Presidency Division Office, I am requested to report upon the Examiner's remarks on Question 4, that Lieutenant Hamilton is not shown in any of the accounts as a separate Sub-divisional Officer with a drawing account.

I have the honor to report that Lieutenant Hamilton is a disbursing officer, but not a Sub-divisional Officer. There has been other correspondence upon this point. Lieutenant Hamilton's appointment to the division, when Colonel Burton took the office to Bangalore, did not disturb the arrangement that Lieutenant Plummer was the Sub-divisional Officer at the Presidency. Lieutenant Hamilton is shown as a detached officer in the Quarterly Distribution Return which I send to you regularly; and in G.O., No. 575 W., of the 22nd February 1883, the sub-divisional allowance is passed to Lieutenant Plummer.

2. Again, upon Question 48 the Examiner says that if more than one disbursing officer (i.e., Colonel Burton and Lieutenant Hamilton) draws against one treasury, a limit should be fixed, as between each of them, so as to prevent possible lapse of funds to one or other.

The answer in column 3 to Question 48 is not correct. I did not observe that the answer assented to there being a Sub-divisional Officer, or I would have altered it to "one disbursing officer, Lieutenant Hamilton, draws against the Executive Engineer's credit." But the point is whether Lieutenant Hamilton must have a fixed credit with a separate drawing account. In that case he becomes a Sub-divisional Officer, but he has not got an authorised sub-division.

3. Orders were given in G.O., No. 3041 W., of the 16th November 1882, that all duly authorised orders for funds emanating from the Secretariat and the office of the Examiner are to be cashed by the senior officer of the Presidency Division stationed at Chepauk. Accordingly, Lieutenant Hamilton has made all such disbursements; he sends his cash-book weekly to the Executive Engineer at Bangalore, and his drawings against the Madras Bank are entered in the Executive Engineer's cash-book, his balance at the end of the month being treated as a portion of the Executive Engineer's balance in chest.

4. The present system appears to me to work well, and the circumstances are exceptional. Colonel Burton says that he could instruct Lieutenant Hamilton from week to week; that his credit would be, say, Rs. 12,000; but it will happen occasionally that an officer passing through Madras obtains an order for an advance of a month's pay. It may be of consequence that a cheque be obtained and cashed within the working hours of the day; and this may not be accomplished even by urgent telegrams, to and from Bangalore, if the credit has been exhausted at Madras. I thus think matters had better be left as they are at present.

14TH AUGUST 1883, No. 2263 W., PUBLIC WORKS.

Office Note from the Examiner, Public Works Accounts, dated 7th August 1883,
No. 461.

Your Office Note, No. 1667 D., dated 2nd August 1883.

If the procedure in force as described in paragraph 3 of Superintending Engineer's letter exists, it causes a duplication of work which is quite unnecessary, makes the head-quarters cash-book quite irregular as to sequence of dates, and declares expenditure disbursed by the Assistant Engineer as that disbursed by the Executive Engineer himself.

2. Lieutenant Hamilton is, as far as payments are concerned, a Sub-divisional Officer, and his transactions should be recorded as such. He should draw against the Executive Engineer's drawing account, as would any other sub-divisional disburser, and the amount of credit which the Executive Engineer makes over to him should be specified. It need not "be fixed" in the sense that so much (a maximum) and no more may be drawn during the month, but fixed in the sense of being limited to an amount upon which the Executive Engineer will not entrench. If this limit should by any chance or extraordinary demand be insufficient, the Assistant Engineer can readily wire to Bangalore for extra funds, which, if the Executive Engineer has them, he can himself grant, if not the position would not differ from that existing, as in either case a supplementary credit would have to be obtained. By specifying no limit up to which Lieutenant Hamilton may draw, it is quite possible that a cheque of one or other officer might be dishonored, perhaps on account of a trifling amount which just turns the scale between a large credit balance and a small deficit in the treasury account.

ORDER—dated 14th August 1883, No. 2263 W., Public Works.

The foregoing note from the Examiner, Public Works Accounts, will be communicated to the Superintending Engineer, Fifth Circle, for information and guidance.

(True Extract.)

(Signed) R. H. SANKEY, Major-General, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, Fifth Circle.
" Examiner, Public Works Accounts.

Exd. A. F. Goodall.
Spare Copies

GENERAL
ESTABLISHMENT.

Gobt. of (1883) Madras.

PUBLIC WORKS.

Dated August, 14th.

Recd.

Encl.

G.O., 14th Aug. 1883, No. 2263 W.

AUGUST.

Lieutenant Hamilton's posi-
tion at Madras

The remarks of the Examiner, Public Works Accounts, on the subject of — with reference to payments made by him, communicated to the Superintending Engineer, Fifth Circle.

23RD OCTOBER 1882, No. 2745 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

No. 134.

READ—the following letter from D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 16th October 1882, No. 124 W. :—

I have the honor to submit, for information and orders of Government, notes by the Deputy Examiner of his inspection of the Presidency Division Office.

Paragraph 7.—This will be dealt with when the divisional accounts are received in which the transaction is recorded.

Paragraph 9.—The Executive Engineer in reply to inquiry from this office states the matter is under reference. Orders of Superintending Engineer should be obtained if there is any difficulty in recovering the rent.

Paragraph 10.—The suggestion may be adopted.

Paragraph 11.—This is the subject of a special reference to the Accountant-General, Public Works Department, and will, I hope, be settled soon. Meanwhile monthly instalments commencing from pay for September will be made by the Executive Engineer.

Paragraph 12.—It is not clear why these contributions were accepted, nor why the Telegraph Department should not carry out the work. The items have been challenged in our audit.

ENCLOSURE.

Notes of an Inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, of the Office of the Executive Engineer, Presidency Division, on the 13th October 1882.

Lieutenant-Colonel W. H. Burton, R.E., is the Executive Engineer, P. Therugana Mudaliar is the Accountant.

2. The office was last inspected on the 24th April 1882.
3. Lieutenant Falvey, in charge at Bangalore, has a drawing account there. The only imprints are—

(1.) Private Secretary to His Excellency the Governor	Rs. 1,000
(2.) Superintendent, Gun Powder Factory	250

(This is virtually two imprints of Rs. 200 and Rs. 50. The first is for the work 'improvements to Gun Powder Factory,' the second for 'minor repairs to factory buildings.' The first was last recouped on the 24th April 1882 for outlay extending over six months amounting to Rs. 167-2-0, the second was last recouped on the 23rd August 1882, for three months outlay Rs. 39-13-0.)

4. When recouping an imprint account it would be convenient if the date and manner of recoupment were noted on it.

5. Only about Rs. 50 are generally kept in the office: there is a cash-safe which is in the custody of the Cashier during working hours, the key being afterwards delivered over for safe custody to the Assistant Engineer, Mr. Plummer.

6. The Cashier keeps the cash-book, which is daily audited by the Accountant and afterwards examined by Mr. Plummer. This book is exceedingly well kept and the cash abstract book is in order.

7. From the works account of 'improvements to Gun Powder Factory,' it appears that under G.O., No. 1648 W. of 30th June 1882, certain materials at site, valued at Rs. 1,529-10-0, were sold by auction, and realised only Rs. 575. The register of works suspense sub-head 'materials at site' has only been credited with this amount, and nothing further done.

But inasmuch as the materials at site have been diminished through the above sale, by materials which stood at Rs. 1,529-10-0, that amount should be credited; the loss (Rs. 954-10-0) involved by the sale being charged off finally to sub-heads of the work upon which it may be supposed the materials might have been used.

There will still be a balance of materials at site of Rs. 437-5-3 which, however, it is intended to use on other works. The materials at site account of the above work can therefore now be cleared.

8. The stock balance at the end of August was Rs. 5,739-14-1:—

	RS.	A.	P.
Small stores	...	...	...
Building materials	...	...	...
Metals	...	...	...
Fuel	...	...	...
Land, kilns, &c.	...	...	...
	175	14	8
	2,864	3	7
	247	2	7
	2,271	11	10
	180	13	5

The sanctioned limit for stock in this division is Rs. 10,000, but the Government Order fixing it (G.O., 1267 W. of 19th May 1882,) did not provide for small stores or metals.

With reference to G.O., No. 3018 W., of 5th December 1881, the Executive Engineer considers the present balance of building materials and fuel likely to be maintained. That of land, kilns, &c., has been since worked off.

9. The register of rentable buildings is not yet quite ready, but active steps are being taken about it. There is an item of Rs. 6-7-3 due from Surgeon-Major Kilroy, which there seems some trouble in collecting, but the matter is being attended to.

10. With reference to paragraph 16 of last report, the sum of Rs. 1,000 outstanding then in the deposits account has now been settled. The amount having been paid under the direction of the Government Solicitor. The other amount, Rs. 1,471-15-10, alluded to in the above paragraph, has also been the subject of reference to the Law officers; the Government Solicitor being of opinion that the matter is for the present unadjustable, the amount might be perhaps taken out of the stock purchases and sales account and credited as revenue till it is adjustable, but the Executive Engineer expects that it will be payable in about a year.

11. There is in the miscellaneous advance account a sum of Rs. 327-12-2 recoverable from Sergeant Green; there is much correspondence on the subject, Sergeant Green making it his contention that his own claims, for travelling allowance, &c., have long been unsettled, and that his circumstances are such that even by several instalments his payment of the above amount will be very hard, unless his own claims are paid.

12. In the account deposits (contributions) there are three contributions from the Government Telegraph Department for various work in certain offices of that department. Surely the more correct way would be for the work to be carried out in this department under regularly sanctioned estimates, the amount of cost being debited to the Telegraph Department in transfer.

13. The office is in excellent order and the Accountant well assisted.

No. 13.

ORDER—dated 23rd October 1882, No. 2745 W., Public Works.

Communicated to the Superintending Engineer, Fifth Circle, for the information and guidance of the Executive Engineer, Presidency Division.

2. The Superintending Engineer will report on the subject of the last paragraph of the Examiner's remarks.

(True Extract.)

(Signed)

J. SHAW-STEWART, Colonel, R.E.

Offg. Secy. to Govt., P.W.D.

To the Superintending Engineer, Fifth Circle.
" Examiner, Public Works Account.

Exd. S. T. Austin.

Spare Copies

GENERAL
ACCOUNT.

Gobt. of (1882) Madras.
PUBLIC WORKS.

Dated October, 23rd.

Recd.

Encl.

G.O., 23rd Oct. 1882, No. 2745 W.

OCTOBER.

Nos. 134-135.

Office of the Executive Engi-
neer, Presidency Division.

Notes of Inspection of the — by the
Examiner of Public Works Accounts, com-
municated to the Superintending Engineer,
Fifth Circle.

No. 105 W.

From

THE EXAMINER.

PUBLIC WORKS ACCOUNTS,

MADRAS,

To

The Secretary to Government,

Public Works Department.

Madras,

20th September

1883

Sir,

I have the honor to submit for information and orders of Government notes by Mr. Rainier Dy. Examiner of his inspection of the Office of the Presidency Division.

Para 5. It would be more correct under the circum-
stances explained to treat the amount with the Private
Secretary to His Excellency the Governor as an advance,
clearing the advance account as statements and vouchers were
sent in to shew the details of expenditure. In regard to the
nature of items charged to Government, reference was made
in Office Note No. 1010 of 9th. March 1883 to which no reply
has been received.

Para 7. The procedure is I think open to this objec-
tion, that apparently the Materials are throughout in charge
of the Contractor, before he has paid for them, and probably
without his having sufficient security deposit or stoppages
from bills, to meet the cost, while they are in fact wholly
at the risk of Government. To avoid the multiplication of
Account entries which would be necessary if the issues of
Materials were to be dealt with through the several Stock
Accounts, it is more convenient to charge such Materials

direct to the works, provided they really are at site of those works, otherwise they must be treated as Stock- see Code paras 1932, 1936 and 2217. Materials shown as "At Site" must be in custody of the Officer in charge of the work, who is altogether responsible for them till issued to Contractors, and has to shew them in his Work Abstracts. When issued to Contractors for use on the works, Code rule para 2236 (II) applies.

Para 8. There has been excessive delay in adjusting this item. The Superintending Engineer's attention should be directed to it. In May last the Executive Engineer was asked by this Office to take action.

Para 9. In this matter also there has been unreasonable delay. In Audit Notes for February and again for May the matter was drawn attention to. The Superintending Engineer's attention is necessary.

Para 10. The Sub-Divisional Office should send to the Executive Engineer's Office forms M.10, 11 and 12. The present arrangement throws unnecessary labor on the Divisional Office. As for vouchers, etc., the works' Accounts form quite sufficient verification for the Storekeepers' statements. Stock issued to works done by Departmental Labor are vouched for by entry in Works Abstracts through ten-day reports. Stock issued to Contractors for works is shown in the Store Abstracts as so issued, and the Divisional Office in paying the Contractor makes the payment as laid down in para 2236 (II). It is of course necessary for the Storekeeper for his own protection to file in his own custody, orders for issues and acknowledgments for deliveries on works, so

that in the event of a dispute he could quote and produce his voucher in support of his entry in the returns sent on.

Para 12. These items cannot be adjusted by the Executive Engineer until the Secretariat and Consulting Engineers' Offices include the amounts in their Contingent Bills; the delay appears to be quite unnecessary and initial action should be taken in those Offices, without any reminders from the Executive Engineer. Attention is invited to para 7 of G.O. No. 784 W. dated 10th. March 1883 on this subject.

Para 16. This matter will be taken up separately.

2. The Office is in good order on the whole though the late Accountant through sickness had latterly allowed things to be somewhat out of hand.

I have the honor to be,

Sir,

Your Most Obedient Servant.

D. P. Ladday

Examiner P.W. Accounts.

A 2745 W 22.10.82
 1999 C 7.11.82
 2248 C 6.12.82
 A 784 W 10.3.83
 602 C 12.3.83
 A 2263 W 14.8.83
 1667 C 6.9.83

P.W. Chs 8/3/83

From,
 The Examiner P.W. Accounts,
 Madras.
 To,
 The Secretary to Government,
 P.W. Department.

No. 105 W.

Dated 20th September 1883.
 Recd.

Encls. I.

Notes of inspection of the
 Office of the Executive Engineer
 Presidency Division by Mr. Rainier
 Dy. Examiner. Forwards with remarks—

02/35.9
 16/5.27/9 1642/16

2/5/83

NOTES OF INSPECTION BY H. RAINIER, JUNIOR, DEPUTY
 EXAMINER, OF THE OFFICE OF THE EXECUTIVE ENGINEER PRESIDENCY
 DIVISION BANGALORE, ON THE 6TH AND 7TH SEPTEMBER 1883.

LIEUTENANT COLONEL W.H. BURTON I.E. THE EXECUTIVE
 ENGINEER WAS UNAVAILABLY ABSENT; MR J. GAINES, THE ACCOUNTANT
 WAS PRESENT.

THE OFFICE WAS LAST INSPECTED BY THE SENIOR ENGINEER
 1883, VIDE MR MACDONALD'S REPORT WITH G.O. NO 224 W. OF 10TH
 AUGUST 1883.

THE CREDIT OF THE EXECUTIVE ENGINEER AS OBTAINED
 FOR THE MONTH, 24 NOV STAND WITH LIEUTENANT HAMILTON AT
 MADRAS, DURING 2208 W. OF 14TH AUGUST 1883 BEING CARRIED OUT.

LIEUTENANT HAMILTON IS FROM THE 1ST SEPTEMBER
 EMPLOYED IN EVERY RESPECT AS A ONE-DIVISIONAL OFFICER WITH
 A DRAWN ACCOUNT, HIS CASH BOOK BEING OF THE FIRST CLASS &
 WHICH, AN ALTERNATE CASH BOOK BEING KEPT FOR THE PURPOSE IN
 HIS OFFICE.

WITH THE EXECUTIVE ENGINEER AND LIEUTENANT
 HAMILTON'S CASH BOOKS ARE PROPERLY KEPT, AND CAREFULLY CHECKED
 BY THE ACCOUNTANT. THE CASH ABSTRACT, BOOKS ARE IN ORDER.

THE LATEST ACCOUNTS ARE STALL AND SATISFACTORY,
 EXCEPT THAT OF THE PRIVATE SECRETARY TO HIS EXCELLENCE
 THE GOVERNOR, WHICH IS AFTER ALL HARDLY AN IMPREST. FOR
 OF THE RS 5000/ ASSIGNED IN THE BUDGET FOR UPKEEP OF
 GOVERNMENT HOUSE FURNITURE IN THIS DIVISION, RS 1000/ AT A
 TIME IS ALLOWED TILL AND IS SPENT, SOMETIMES BILLS COME
 IN FOR OUTLAY IN EXCESS OF THE LAST ALLOWANCE OF RS 1000/

14/9/83

(Imprest) and often there is a balance to carry over from one year to another, so that it would surely be better to make over the allotment for the year at once to the private secretary receiving his account of outlay as often as may be necessary. Among the charges in this account for the last few months were noticed such items as the cost of a hair brush, tailors wages for making pillow covers, and gharry hire; and such outlay is being allocated in the cash book to provincial, original works, civil buildings.

6. THE ACCURACY OF THE EXECUTIVE ENGINEERS TREASURY ACCOUNT BALANCE ON THE 31ST AUGUST 1883, WAS PROVED, AS REGARDS BOTH THE BANK OF MALAKAS, AND PRESIDENCY TREASURIES.

7. THE INITIAL ACCOUNTS WERE EXAMINED AND FOUND IN ORDER. THE WORK IS MUCH LIGHTENED BY THE FACT THAT ABOUT 90 PER CENT OF IT IS EXECUTED BY CONTRACT. WHERE WORKS ABSTRACTS ARE PREPARED THEY ARE COMPLETE, AND PROPERLY ATTESTED IN REGARD TO MATERIALS AT SITE OF WORKS, BUT SO FAR AS CONTRACT WORKS ARE CONCERNED IT MUST BE BORNE IN MIND THAT MATERIAL AT SITE ARE NOT NECESSARILY ALTOGETHER THE PROPERTY OF GOVERNMENT. IN THIS DIVISION FOR INSTANCE BRICKS MAY BE ADVANCED TO A CONTRACTOR, NOT BY THE DIVISIONAL OFFICER HERE, BUT AT HIS REQUEST BY THE CONSULTING ARCHITECT. THE VALUE DEBITED IN TRANSFER TO THIS DIVISION WOULD IN DUE COURSE BE RECOVERED FROM THE CONTRACTOR PENDING WHICH THE AMOUNT IS DEBITED TO MATERIALS AT SITE. BUT THE CONTRACTOR NEED NOT HAVE DEPOSITED THE BRICKS THUS; HE MAY HAVE PLACED THEM ANYWHERE; THEY WILL HAVE BEEN ENTIRELY AT HIS DISPOSAL

FROM

2/24
13
FROM THE TIME HE RECEIVED THEM, UNTIL THE TIME THEY ARE DEBITED TO WORKS-BY CREDIT TO MATERIALS AT SITE. THIS WITH REFERENCE TO THE ATTESTATION OF MATERIALS AT SITE, TO EASILY EFFECT WHICH IN THE CASE OF THIS DIVISION THE VALUE OF ALL SUCH ADVANCES AS ABOVE DESCRIBED SHOULD BE TREATED AS "ADVANCES TO CONTRACTORS", IN A SUBHEAD OF THE WORK ACCOUNT CONCERNED PENDING RECOVERY - OTHERWISE THE VALUE OF MATERIALS AT SITE AS SHOWN IN THE REGISTER OF WORKS WILL NOT CORRESPOND WITH MATERIALS ACTUALLY AT SITE OF WORKS AND UNDER THE RESPONSIBILITY OF THE OFFICER IN CHARGE

WHERE SUCH ADVANCES ARE MADE FROM STOCK WITHIN THE DIVISION THE PROCEDURE WOULD OF COURSE BE DIFFERENT - ONLY SO MUCH STUFF WOULD BE ADVANCED FROM TIME TO TIME AS NECESSITATED BY THE PROGRESS OF THE WORK, BUT THE CASE HERE IS DIFFERENT.

8. THE MATERIALS AT SITE ACCOUNT OF THE WORK IMPROVEMENTS TO GUNPOWDER FACTORY WAS NOTICED IN THE PENULTIMATE REPORT ON THIS OFFICE, PARA 7 (G.O. NO 2745 W. OF 23RD OCTOBER 1882) AND IT IS TIME IT WAS CLEARED. CORRESPONDENCE IS STILL GOING ON ABOUT IT.

9. THERE WAS TILL LATELY A MANUFACTURE OF PRIVY PANS AND OTHER SIMILAR UTENSILS, FOR THE BARRACK DEPARTMENT. THE OUTLAY WAS HELD IN SUSPENSE AND REMAINS THERE, AMOUNTING TO RS 10421/. THE PANS, ETC, HAVE ALL BEEN MADE OVER TO THE MILITARY DEPARTMENT AT DIFFERENT TIMES, AND THE COST OF THEM, LESS ANY RECEIPTS FROM THE MILITARY DEPARTMENT ON THIS ACCOUNT, SHOULD NOW BE TRANSFERRED TO THAT DEPARTMENT AS SOON AS POSSIBLE.

TO.

10. ALL THE STOCK IS AT MADRAS AND (WITH REFERENCE TO PARA 11 OF LAST REPORT) THE ACCOUNTS ARE NOW KEPT AT BANGALORE AND ARE WELL UNDER THE ACCOUNTANTS ATTENTION.

THE SUB-DIVISION SENDS UP ITS REGISTER OF RECEIPTS AND ISSUES, KEEPING AN ALTERNATE ONE FOR THE PURPOSE-AS IN THE CASE OF THE CASH BOOK-AND THE ACCOUNTANT COMPILES ALL ELSE OF THE STOCK ACCOUNTS. THIS IS VERY GOOD, BUT TO EFFECT ANYTHING MORE PRACTICALLY USEFUL THAN MERE MECHANICAL BOOK-KEEPING FROM THESE REGISTERS, THEY SHOULD COME UP SUPPORTED BY VOUCHERS- THEY COULD BE THEN PROPERLY AUDITED BY THE ACCOUNTANT. BY VOUCHERS I MEAN THE STOREKEEPERS FILE OF REQUISITIONS AND ACKNOWLEDGMENTS; ALSO ONE OF RECEIPT ORDERS.

THE HALF-YEARLY REGISTER OF STOCK IS AT PRESENT PREPARED AT THE CLOSE OF THE HALF-YEAR, IT SHOULD BE PREPARED MONTHLY.

THE SMALL STORES ARE REGARDED AS SURPLUS STOCK AND ARE SAID TO BE UNDER DISPOSAL. THE STOCK ACCOUNTS GENERALLY ARE IN GOOD ORDER AND WELL LOOKED AFTER. STOCK WAS COUNTED IN APRIL 1883- THE LATE TRANSMISSION OF DEBIT ADVICE TO CONSIGNEES OF STOCK IS NOW BEING REMEDIED.

11. THE REGISTER OF BUILDINGS IS COMPLETE, THERE IS NO RENT OVER-DUE.

12. IN THE MISCELLANEOUS ADVANCE ACCOUNT THERE ARE ONE OR TWO ITEMS FOR SOME TIME OUTSTANDING- MERELY FOR THE NEED OF THEIR INCLUSION IN THE CONTINGENT BILLS OF THE OFFICES CONCERNED FOR AUDIT AND ADJUSTMENT THOSE:-

CONSULTING ENGINEER

CONSULTING ENGINEER FOR RAILWAYS, FOR
PURCHASE OF OFFICE FURNITURE.....RS 103-0
PUBLIC WORKS DEPARTMENT SECRETARIAT, COST
OF TEN LINED BOOKS.....RS 121-3-0
PUBLIC WORKS DEPARTMENT SECRETARIAT, COST
OF STEEL PLATES ETC.....RS 34-6-0.

*The Engr has
been written
to about these
items-*

THESE ITEMS ARE ALL MORE THAN 3 MONTHS OLD, THERE IS ALSO
RS 500/ TO BE ACCOUNTED FOR BY THE COMMANDANT QUEENS OWN
SAPPERS AND MINERS FOR AN ADVANCE TO THAT OFFICER IN MAY
1883.

13. SERVICE BOOKS ARE MAINTAINED COMPLETE.

14. THE MONTHLY AUDIT NOTE ON THE ACCOUNTS OF THIS
DIVISION HAS BEEN VERY HEAVY WITH REMARKS, BUT THIS MAY BE
EXPECTED TO CHANGE NOW THAT THE PRESENT ACCOUNTANT IS
GETTING EVERYTHING INTO SUCH GOOD ORDER.

15. THE RS 450/ WHICH WAS REFERRED TO IN PARA 9 OF LAST
REPORT IS NOT YET RECOVERED FROM THE ARCHDEACON, WHO IS ON
FURLOUGH, AND WHOSE RETURN (HIS LOCHM-TENENS STATES) HAS TO BE
AWAITED FOR THE RECOVERY MAY BE MADE.

16. THE EXECUTIVE ENGINEER RECEIVES THE RENTS OF HUTS
WHICH ARE OCCUPIED BY SAPPERS OF A NATIVE REGIMENT HERE,
CREDITING THE SAME TO IMPERIAL MILITARY REVENUE- THESE
RENTS SEEM TO BE PROPERLY ADJUSTABLE IN THE MILITARY
DEPARTMENT UNDER CODE PARA 1450.

17. ALL ELSE IS IN GOOD ORDER, AND THE OBSERVATIONS IN
LAST REPORT ARE, SUBJECT TO WHAT HAS BEEN SAID, WELL ATTENDED
TO.

BANGALORE
74 SEPTEMBER 1883.

(SIGNED) H. RAINIER
BY EXAMINER, P.W. ACCOUNTS.

(TRUE COPY)

M. G. S. S.
HONY ASST EXAMINER P.W. ACCOUNTS.

29. 19/9

15

No 2742W PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 1st Oct/83

READ the following

Letter from the Examiner
of P. W. Accounts } H. E. No: 105 W of 20th September/83.

Communicated to
the Superintending Engineer
Fifth Circle for the information
and guidance of the Executive
Engineer Presidency Division.

2. The procedure sug-
gested in the Examiner's
remarks on para 5 of the report
should be followed. The Private
Secretary to His Excellency the
Governor will be requested to
submit the remarks called for
in P. W. Department endorse-
ment No: 602 C dated 12th
March 1883.

3. The Superintending
Engineer's attention is called
to the Examiner's remarks
on paras 8 and 9 of the inspection
reports.

4. The Consulting
Engineers for Railways will
take early steps for the removal
of the item outstanding
against his office. It is
understood that the items
relating to the Secretariat
Office will shortly be
adjusted.

5. The report is satis-
factory on the whole.

Cy.
26/9.

Supg. Engr. Fifth Circle ✓
Exr. P. W. Accounts ✓
Comy Secy for Rs ✓
Private Secy to the Governor

47-

8134

Govt. of (1883) Madras.

PUBLIC WORKS.

2/10

1 October

2742

Inspection

Passing orders on the
list of — of the President
Divisional office by the
Dy Commr. P.W. section.

48

5

Entire Receipts.