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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

PW

DEPARTMENT

G.O. No.	30970W	Press.
B.P. No:		Mis.
Dated	31. 10. 1987	198.

Not to be folded or roughly handled

31st OCTOBER 1882, No. 3097 W., PUBLIC WORKS.

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GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

General
Account.

READ—the following letter from D. C. GORTON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 24th October 1882, No. 130 W. —

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

Paragraph 1.—All vouchers for head-quarters payments should be initialled by the accountant before the Executive Engineer orders payment to be made. For vouchers supporting sub-divisional cash-books, also imprest cash-books, the vouchers should be initialled by the accountant when checking these records, and no further initials are necessary.

Paragraph 2.—The arguments here put forward on behalf of work abstracts being prepared by sub-divisional officers are, in my opinion, the strongest possible arguments in favor of their being prepared at head-quarters. If sub-divisional officers cannot, or do not, have their initial accounts in order, if the "man perhaps on Rs. 6 a-month" cannot understand initial accounts, it is not the least likely that either will prepare properly any work abstracts whatever. Their preparation in the divisional office brings to light the omissions in the initial accounts which would otherwise be unknown. As it is, the initial accounts are sent up to support the abstracts supposed to be compiled from them, and a mass of inaccuracies is admitted to have been discovered and have "become chronic," even now, therefore, references are occasioned, so there is nothing gained by the attempts to leave the preparation to the sub-divisional officers. In last report (G.O. No. 2022 W., dated 6th November 1882) I pointed out that "the sub-divisional officer apparently treats the demands of the accountant as of little consequence, and naturally therefore his clerk disregards instructions sent in accounts matters." There is no doubt whatever that the first point is to have proper sub-divisional clerks (not men on Rs. 6), and to make them understand what is wanted in the initial returns and how to get the information. This latter can be effected by deputing the assistant to the accountant to the sub-divisions to instruct the clerks. The initial accounts once correctly prepared, the work abstracts can easily be compiled in the divisional office. If the sub-divisional officers evinced any desire whatever to be interested in accounts it would be in the direction of getting the primary accounts in order, so relieving themselves and their clerks from references from the divisional office, relieving also the divisional office from much trouble. I would invite the Superintending Engineer's consideration of the matter.

Paragraph 3.—The Superintending Engineer's notice of this discrepancy is required. All materials at site should be valued at least once a year.

Paragraph 4.—There is a misunderstanding here, for the accounts are not twice kept. The sub-works at the jail and police are innumerable; at the police there were at one time forty-two sub-works. To reflect clerical error the audit office requires a work voucher to correspond with form M. 209. If this were not done, the divisional office would have to submit a work voucher for each sub-work (forty-two documents in

the case above noted), and these works would each have to be set out in the schedule of expenditure, and for each of them an individual record would have to be kept in the audit books of this office. Instead of this unnecessary extra work to all concerned, works abstracts, which must unavailably be kept, are abstracted so as to bring together aggregate outlay in the same manner as the estimate form (M. 209) is abstracted; one work voucher thus suffices instead of forty-two and accounts entries are reduced to the same extent. This abstract can be readily made on the above form itself with two extra columns:—

- (1.) Total to end of (previous month) to come before the "Rates" column, and
- (2.) Total to end of (current month) to come after "Total" column.

In regard to sub-heads in the register of works, for works under Rs. 2,500 this is quite unnecessary. Sub-heads by quantities must be given in work abstracts, as work thereon must be measured, and by applying estimate rates to such recorded progress (quantities of sub-heads) the Executive Engineer can at once see whether the work is likely to be within, or beyond, estimated cost, and nothing further seems necessary to obtain that result.

Paragraph 3.—The outstandings due to contractors should be adjusted as speedily as possible.

2. Except as regards the sub-divisional accounts, and consequently the other records connected with them, the office is in good order. As previously pointed out, the trouble and extra work thrown upon the accountant by the carelessness of the sub-divisional offices is very great.

ENCLOSURE.

Notes of inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the Office of the Executive Engineer, Tanjore Division, on the 11th October 1883.

Mr. W. Hughes, the Executive Engineer, and Kistnasawmy Iyer, the Accountant, were present.

2. The office was last inspected by an accounts officer on the 24th October 1882 (*cide* G.O., No. 2922 W., of 6th November 1882).

3. The accuracy of the Executive Engineer's drawing account balance on 30th September 1883 was duly proved. The imprests are in order, and their accounts contain nothing particularly noticeable, and are properly treated. Sub-divisional offices are said to be regularly inspected by the Executive Engineer.

4. The cash-book is well kept. In auditing this book the accountant should initial the vouchers in token of having examined them and that they are properly entered, otherwise there is no sign of this important verification having taken place.

5. The work abstracts are prepared in sub-divisional offices, and the initial accounts come up with them to the divisional office. Much effort seems to have been made to make the compilation of work abstracts in the divisional office practicable; it would have been so, had it been found possible to get the initial accounts sent up with tolerable accuracy; but when in these accounts inaccuracy becomes chronic, much reference is nearly always necessary before a work abstract can be completed in the divisional office; not only this, but there is a danger of confusion arising in the accounts at the works. When, for instance, in checking the initial accounts it would be (as it frequently has been) found that issues of materials have been recorded where there was according to the accounts no balance from which to have issued, receipts from another work which had not shown a corresponding issue thereto, payment for materials not acknowledged, reference is occasioned, and then if it is ascertained that the materials accounts at site of work have been kept, not from day to day as the transactions took place, but spasmodically, and from memory, and with much general irregularity, by a man perhaps on Rs. 6 per month, hurried, and, to him, unintelligible corrections are ordered, and this man gets his accounts more and more confused.

There is also to be said that, so long as work abstracts are prepared at divisional offices, the sub-divisional officers might lack that interest in their accounts which would induce them to frequently scrutinize, and sometimes themselves, to some extent, audit the accounts of materials of any work. Nor would they possess so much knowledge from week to week by practical acquaintance with, and interest in, the accounts, as to the progress of work within their charge, as they would if they had to depend upon the accuracy of the initial accounts for the compilation themselves of the work abstracts. These remarks are intended to explain merely how in this division it has been found that it is perhaps better to prepare the work abstracts in sub-divisional offices than at head-quarters.

6. The materials at site of works aggregate in value about Rs. 36,000; of this, the jail's materials, Rs. 19,000, are not, the Executive Engineer said, to be taken as good value. They are not being left without attention, but there has been some discrepancy found in the account of materials at site of the jail.

The fact is that there should be very strict daily accounting, *i.e.*, the book kept on the spot should be as regularly and faithfully posted as though it were a cash-book.

The other materials at site were pronounced generally in a verified and serviceable condition.

7. The jail and palace works accounts in the register of works are kept twice over—once in the manner found most useful by the Executive Engineer, and again in a style which it was supposed was desired by the Examiner of Public Works Accounts' office for its information; the first method is one of arranging the outlay under sub-heads of each sub-work, each sub-work thereby occupying a page; the second (for Examiner of Public Works Accounts' office) comprises a summary on each page of all sub-heads similarly entitled: thus "brick in chunam" might occupy a page, the outlay in respect of each and every sub-work being shown column after column, separately, the total being the total "brick in chunam" outlay on the project. This was stated by the Executive Engineer to afford him no information in particular, and a summary of the sort seems always readily obtainable in the Examiner of Public Works Accounts' office from the work vouchers.

The Executive Engineer expressed a desire to have works accounts (even those less than Rs. 2,500 in amount) all in the register of works by sub-heads of estimates, and his wishes should of course be followed; this register being for his especial information. For the Examiner of Public Works Accounts' office, however, only such detail is required as is prescribed by rule.

8. In the deposits account (contributions) there are several small items which, as it is found impossible to return them to contributors, will be credited to revenue.

9. Rs. 708-3-8 is due to nine contractors and Rs. 663-8-4 to twenty-three petty contractors for some time past, but there is no disputed account and nothing worth notice here as exceptional in the circumstances.

10. The books and accounts generally are in excellent order, and the accountant is highly praised by the Executive Engineer. The assistant accountant, Kothandarama Iyer, is a smart man, who stands high in the Executive Engineer's opinion, as a most promising accountant. He seems well able, should the necessity arise, to take the accountant's duties for a time.

11. The register of padugal lands is said to be now complete.

12. In every respect not touched in this report the office is satisfactory, and points noticed in the last report have received attention.

GRAND ANICUT,
13th October 1883.

ORDER—dated 31st October 1883, No. 3097 W., Public Works.

Communicated to the Superintending Engineer, Sixth Circle, who will direct the attention of the Executive Engineer, Tanjore division, to the remarks and suggestions of the Inspecting Officer and the Examiner of Public Works Accounts.

2. The particular attention of the Superintending Engineer is called to the Examiner's remarks on paragraphs 5, 6, and 7 of the inspection notes.

3. The report is satisfactory on the whole.

(True Extract.)

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

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

Exd. A. Aubert.
Spare Copies

GENERAL.
ACCOUNT.

Gobt. of 1883 Madras.
PUBLIC WORKS.

Dated October, 31st.

Recd.

Encl.

G.O., 31st Oct. 1883, No. 3097 W.

OCTOBER.

Inspection

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

No. 130 W

From

THE EXAMINER.

PUBLIC WORKS ACCOUNTS,

MADRAS.

To

The Secretary to Government,

Public Works Department,

Madras, 24 October

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 Tanjore Division.

Para 4. All vouchers for Head Quarters payments should be initialled by the Accountant before the Executive Engineer orders payment to be made. For vouchers supporting Sub-Divisional Cash Books, also Imprest Cash Books, the vouchers should be initialled by the Accountant when checking those records, and no further initials are necessary.

Para 5. The arguments here put forward on behalf of Work Abstracts being prepared by Sub-Divisional Offices, are in my opinion the strongest possible arguments in favor of their being prepared at Head Quarters. If Sub-Divisional Officers cannot, or do not, have their initial Accounts in order, if the "man perhaps on Rs. 6 a month" cannot understand initial Accounts, it is not the least likely that either will prepare properly any Work Abstracts whatever. Their preparation in the Divisional Office brings to light the omissions in the initial Accounts which would otherwise be unknown. As it is, the initial Accounts are sent up to support the

Abstracts supposed to be compiled from them, and a mass of inaccuracies is admitted to have been discovered and to have "become chronic"; even now therefore references are occasioned, so there is nothing gained by the attempts to leave the preparation to the Sub Divisional Officers. In last report (G.O. No. 2923 W. dated 6th. November 1883) I pointed out that "the Sub Divisional Officer apparently treats the demands of the Accountant as of little consequence and naturally therefore his clerk disregards instructions sent in Accounts matters". There is no doubt whatever that the *first* point is to have proper Sub-Divisional clerks (not men on Rs. 6) and to make them understand what is wanted in the initial returns and how to get the information. This latter can be effected by deputing the Assistant to the Accountant to the Sub-Divisions to instruct the clerks. The initial Accounts once correctly prepared, the Work Abstracts can easily be compiled in the Divisional Office. If the Sub-Divisional Officers evinced any desire whatever to be interested in Accounts, it would be in the direction of getting the primary Accounts in order, so relieving themselves and their clerks from references from the Divisional Office, relieving also the Divisional Office from much trouble. I would invite the Superintending Engineer's consideration of the matter.

Para 6. The Superintending Engineer's notice of this discrepancy is requisite. All materials at site should be verified at least once a year.

Para 7. There is a misunderstanding here, - for the Accounts are not twice kept. The sub-works at the Jail and

2
3092/4
Palace are innumerable (at the Palace there were at one time forty two sub-works). To reduce clerical labor, the Audit Office requires a Work Voucher to correspond with Form M. 209. If this were not done, the Divisional Office would have to submit a Work Voucher for each sub-work (42 documents in the case above noted) and these works would each have to be set out in the Schedule of Expenditure, and for each of them an individual record would have to be kept in the Audit Books of this Office. Instead of this unnecessary extra work to all concerned, Works Abstracts, which must unavoidably be kept, are abstracted so as to bring together aggregate outlay in the same manner as the Estimate Form (M. 309) is abstracted, one Work Voucher thus suffices instead of 42, and Accounts entries are reduced to the same extent. This Abstract can be readily made on the above form itself with two extra columns:-

- I. Total to end of (previous month) to come before the "Rates" column, and
- II. Total to end of (current month) to come after "Total" column.

In regard to sub-heads in the Register of Works, for works under Rs. 2,500 this is quite unnecessary. Sub-heads by quantities must be given in Work Abstracts, as work thereon must be measured, and by applying Estimate rates to such recorded progress (quantities of sub-heads); the Executive Engineer can at once see whether the work is likely to be within, or beyond, estimated cost, and nothing further seems necessary to obtain that result.

Para 9. The outstandings due to Contractors should be adjusted as speedily as possible.

2. Except as regards the Sub-Divisional Accounts, and

consequently the other records connected with them, the Office is in good order. As previously pointed out, the trouble and extra work thrown upon the Accountant by the carelessness of the Sub-Divisional Offices is very great.

I have the honor to be,

Sir,

Your Most Obedient Servant.

D. P. Chandra

Examiner P.W. Accounts.

NOTES OF INSPECTION BY M. RAINIER ESQUIRE DEPUTY EXAMINER
PUBLIC WORKS ACCOUNTS MADRAS, OF THE OFFICE OF THE EXECUTIVE
ENGINEER TANJORE DIVISION ON THE 11TH OCTOBER 1883.

3097

MR W. HUGHES, THE EXECUTIVE ENGINEER; AND KISTNASAMY
IYER, THE ACCOUNTANT WERE PRESENT.

2. THE OFFICE WAS LAST INSPECTED BY AN ACCOUNTS OFFICER ON
THE 24TH OCTOBER 1882, VIDE G.O. NO 2922 W. OF 6TH NOVEMBER 1882.

3. THE ACCURACY OF THE EXECUTIVE ENGINEERS DRAWING ACCOUNT
BALANCE ON 30TH SEPTEMBER 1882 WAS DULY PROVED- THE IMPRESTS
ARE IN ORDER AND THEIR ACCOUNTS CONTAIN NOTHING PARTICULARLY
NOTICEABLE, AND ARE PROPERLY TREATED. SUB-DIVISIONAL OFFICES
ARE SAID TO BE REGULARLY INSPECTED BY THE EXECUTIVE ENGINEER.

4. THE CASH BOOK IS WELL KEPT- IN AUDITING THIS BOOK THE
ACCOUNTANT SHOULD INITIAL THE VOUCHERS IN TOKEN OF HAVING
EXAMINED THEM AND THAT THEY ARE PROPERLY ENTERED, OTHERWISE
THERE IS NO SIGN OF THIS IMPORTANT VERIFICATION HAVING TAKEN
PLACE.

5. THE WORK ABSTRACTS ARE PREPARED IN SUB-DIVISIONAL OFFICES
WITH THEM TO THE DIVISIONAL OFFICE,
AND THE INITIAL ACCOUNTS COME UP. MUCH EFFORT SEEMS TO HAVE
BEEN MADE TO MAKE THE COMPILATION OF WORK ABSTRACTS IN THE
DIVISIONAL OFFICE PRACTICABLE; IT WOULD HAVE BEEN SO, HAD IT
BEEN FOUND POSSIBLE TO GET THE INITIAL ACCOUNTS SENT UP WITH
TOLERABLE ACCURACY, BUT WHEN IN THESE ACCOUNTS INACCURACY
BECOMES CHRONIC, MUCH REFERENCE IS NEARLY ALWAYS NECESSARY
BEFORE A WORK ABSTRACT CAN BE COMPLETED IN THE DIVISIONAL
OFFICE NOT ONLY THIS BUT THERE IS A DANGER OF CONFUSION ARISING
IN THE ACCOUNTS AT THE WORKS. WHEN FOR INSTANCE IN CHECKING

THE

THE INITIAL ACCOUNTS IT WOULD BE (AS IT FREQUENTLY HAS BEEN) FOUND THAT ISSUES OF MATERIALS HAVE BEEN RECORDED WHERE THERE WAS ACCORDING TO THE ACCOUNTS NO BALANCE FROM WHICH TO HAVE ISSUED, RECEIPTS FROM ANOTHER WORK ~~WORK~~ WHICH HAD NOT SHOWN A CORRESPONDING ISSUE THERETO, PAYMENT FOR MATERIALS NOT ACKNOWLEDGED, REFERENCE IS OCCASIONED, AND THEN IF IT IS ASCERTAINED THAT THE MATERIALS ACCOUNTS AT SITE OF WORK HAVE BEEN KEPT NOT FROM DAY TO DAY AS THE TRANSACTIONS TOOK PLACE BUT SPASMODICALLY AND FROM MEMORY AND WITH MUCH GENERAL IRREGULARITY BY A MAN PERHAPS ON RS 6/- PER MONTH, HURRIED, AND TO HIM, INTELLIGIBLE CORRECTIONS ARE ORDERED, AND THIS MAN GETS HIS ACCOUNTS MORE AND MORE CONFUSED.

THERE IS ALSO TO BE SAID THAT SO LONG AS WORK ABSTRACTS ARE PREPARED AT DIVISIONAL OFFICES THE SUB-DIVISIONAL OFFICERS MIGHT LACK THAT INTEREST IN THEIR ACCOUNTS WHICH WOULD INDUCE THEM TO FREQUENTLY SCRUTINIZE, AND SOMETIMES THEMSELVES TO SOME EXTENT AUDIT THE ACCOUNTS OF MATERIALS OF ANY WORK. NOW WOULD THEY POSSESS SO MUCH KNOWLEDGE FROM WEEK TO WEEK, PRACTICAL ACQUAINTANCE WITH AND INTEREST IN THE ACCOUNTS AS TO THE PROGRESS OF WORK WITHIN THEIR CHARGE, AS THEY WOULD IF THEY HAD TO DEPEND UPON THE ACCURACY OF THE INITIAL ACCOUNTS FOR THE COMPILATION THEMSELVES OF THE WORK ABSTRACTS. THESE REMARKS ARE INTENDED TO EXPLAIN MERELY HOW IN THIS DIVISION IT HAS BEEN FOUND THAT IT IS PERHAPS BETTER TO PREPARE THE WORK ABSTRACTS IN SUB-DIVISIONAL OFFICES THAN AT HEAD QUARTERS.

6. THE MATERIALS AT SITE OF WORKS AGGREGATE IN VALUE ABOUT RS 36000/- OF THIS THE JAIL'S MATERIALS RS 19000/- ARE NOT, THE EXECUTIVE ENGINEER SAID, TO BE TAKEN AS GOOD VALUE. THEY ARE

NOT

NOT BEING LEFT WITHOUT ATTENTION, BUT THERE HAS BEEN SOME DISCREPANCY FOUND IN THE ACCOUNT OF MATERIALS AT SITE OF THE JAIL.

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THE FACT IS THAT THERE SHOULD BE VERY STRICT DAILY ACCOUNTING, I.E. THE BOOK KEPT ON THE SPOT SHOULD BE AS REGULARLY AND FAITHFULLY POSTED AS THOUGH IT WERE A CASH BOOK

THE OTHER MATERIALS AT SITE WERE PRONOUNCED GENERALLY IN A VERIFIED AND SERVICEABLE CONDITION.

7. THE JAIL AND PALACE WORKS ACCOUNTS IN THE REGISTER OF WORKS ARE KEPT TWICE OVER, ONCE IN THE MANNER FOUND MOST USEFUL BY THE EXECUTIVE ENGINEER AND AGAIN IN A STYLE WHICH IT WAS SUPPOSED WAS DESIRED BY THE EXAMINERS (PUBLIC WORKS ACCOUNTS OFFICE) FOR ITS INFORMATION. THE FIRST METHOD IS ONE OF ARRANGING THE OUTLAY UNDER SUB-HEADS OF EACH SUB-WORK, EACH SUB-WORK THEREBY OCCUPYING A PAGE. THE SECOND (FOR EXAMINERS PUBLIC WORKS ACCOUNTS OFFICE) COMPRISES A SUMMARY ON EACH PAGE OF ALL SUB-HEADS SIMILARLY ENTITLED, THUS BRICK IN CHUNAM MIGHT OCCUPY A PAGE, THE OUTLAY IN RESPECT OF EACH AND EVERY SUB-WORK BEING SHOWN COLUMN AFTER COLUMN SEPARATELY, THE TOTAL BEING THE TOTAL "BRICK IN CHUNAM" OUTLAY ON THE PROJECT. THIS WAS STATED BY THE EXECUTIVE ENGINEER TO AFFORD HIM NO INFORMATION IN PARTICULAR, AND A SUMMARY OF THE SORT SEEMS ALWAYS READILY OBTAINABLE IN THE EXAMINERS PUBLIC WORKS ACCOUNTS OFFICE FROM THE WORK VOUCHERS.

THE EXECUTIVE ENGINEER EXPRESSED A DESIRE TO HAVE WORKS ACCOUNTS (EVEN THOSE LESS THAN RS 2500/- IN AMOUNT) ALL IN THE REGISTER OF WORKS BY SUB-HEADS OF ESTIMATES, AND HIS WISHES

SHOULD

SHOULD OF COURSE BE FOLLOWED, THIS REGISTER BEING FOR HIS
ESPECIAL INFORMATION. FOR THE EXAMINER'S PUBLIC WORKS ACCOUNTS
OFFICE HOWEVER ONLY SUCH DETAIL IS REQUIRED AS IS PRESCRIBED
BY RULE.

8. IN THE DEPOSITS ACCOUNT (CONTRIBUTIONS) ^{THERE ARE} SEVERAL SMALL ITEMS
WHICH AS IT IS FOUND IMPOSSIBLE TO RETURN THEM TO CONTRIBUTORS
WILL BE CREDITED TO REVENUE.

9. RS 708-3-8 IS DUE TO 9 CONTRACTORS AND RS 663-8-4 TO 23
PETTY CONTRACTORS FOR SOME TIME PAST BUT THERE IS NO DISPUTED
ACCOUNT AND NOTHING WORTH NOTICE HERE AS EXCEPTIONAL IN THE
CIRCUMSTANCES.

10. THE BOOKS AND ACCOUNTS GENERALLY ARE IN EXCELLENT ORDER
AND THE ACCOUNTANT IS HIGHLY PRAISED BY THE EXECUTIVE ENGINEER.
THE ASSISTANT ACCOUNTANT KOTHANDARAMA IYER IS A SMART MAN WHO
STANDS HIGH IN THE EXECUTIVE ENGINEER'S OPINION AS A MOST
PROMISING ACCOUNTANT. HE SEEMS WELL ABLE, SHOULD THE NECESSITY
ARISE TO TAKE THE ACCOUNTANT'S DUTIES FOR A TIME.

11. THE REGISTER OF PADUGAI LANDS IS SAID TO BE NOW COMPLETE.

12. IN EVERY RESPECT NOT TOUCHED IN THIS REPORT THE OFFICE IS
SATISFACTORY AND POINTS NOTICED IN THE LAST REPORT HAVE
RECEIVED ATTENTION.

GRAND AMOUNT
13TH OCTOBER 1883.

(SIGNED) H. RAENIER
BY EXAMINER F.W. ACCOUNTS.

(TRUE COPY)

HONY ASST EXAMINER F.W. ACCOUNTS.

2922-4 6.11.02

400
1st

No 3097 W of 31st Oct/02

Mr. No. 9273

Communicated to

the Suptg. Engr. South
Circle, who will direct
the attention of the Engr.
Tanjore Division to
the remarks and suggestion
of the inspecting officer
and the Examiner P.W. Sect.

FROM,

The Examiner P.W. Accounts,

Madras.

The Secretary to Government,

P.W. Department.

2. The particular attention
of the Suptg. Engineer is
called to the Examiner's
remarks on paras 5, 6, & 7 of
the inspection notes.

130 W.

3. The report is sat-
isfactory on the whole.

dated 26th October 1893.

Recd. 25

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26/10

Encls. 1.

Notes of inspection of the
Office of the Tanjore Division by
Mr. Rainier Dy. Examiner, forwarded
with remarks.

With order

S.E. South Circle
S.E. South Circle
Examiner P.W.

Oct 30/02
Oct 26/02

31/10

9273

Gobt. of Madras.

PUBLIC WORKS.

2-11-83

(8)

Dated

Recd

End

G.O. 31 Oct 1883 No. 30974

Nos.

Superintendent

Chasing orders on the
order of _____
Major Dis. of
Capt. G. L. P. W. and

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Embroid. Appl. Appl.