

(1) Number of pages 18

(2) Date of repair 16.12.87

(3) Initials of the Referencer lvj

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P. W. DEPARTMENT

G.O. No. 2591- W

B.P. No.

Press.

Mis.

Dated 4.10.1886

198

Not to be folded or roughly handled.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from D. C. GORDON, Esq., Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 30th September 1886, No. 99 W. :—

I have the honor to forward, for information and orders of Government, notes by Mr. Heaven, Deputy Examiner, of his inspection of the office of the North Arcot division.

2. The report is satisfactory, but the points noted for amendment should have the attention of the Executive Engineer and of the accountant. It is the business of the accountant to see that all expenditure entered in the cash-book is properly allocated. The number of petty imprests should be reduced.

3. The Executive Engineer's attention is required to the remarks in paragraph 6, and he should take action in regard to paragraph 7.

ENCLOSURE.

NOTES of inspection by F. G. HEAVEN, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, North Arcot division, on the 25th and 26th September 1886.

H. E. Clerk, Esq., Executive Engineer, 4th grade (temporary), has been in charge of the division since 27th July 1886; the accountant is A. Yuvarangam Naidu. The last inspection by an Accounts officer was in April 1886 (see G.O., No. 1066 W., dated 17th April 1886).

2. The Executive Engineer is the only disburser, and draws on six treasuries in the district; the sub-divisions are Ranipet, in charge of Lieutenant West, Assistant Engineer, and Arni, Narainaswamy Mudaliar, Sub-Engineer. The pass-book is received twice a month, the Huzur treasury being at Chittoor; the cheque-books are kept in the Executive Engineer's custody; the initial letter of the treasury should be entered on foil and counterfoil of each cheque, and the certificate inside the cover signed before the books are taken into use. The drawing account balance at end of August was correct.

3. The cash-book is kept by the head clerk, and initialled by the accountant since May; it is not quite satisfactory, as the column "head in cash abstract book" is often left blank and sometimes filled up only in pencil. A payment of revenue on "Murray's garden" at Ranipet was noticed; the payment was made under orders of the Superintending Engineer, but it appears doubtful whether it should have been claimed.

4. There are eight small imprests of Rs. 20 each, chiefly used for payments of office contingencies; one of Rs. 100, with V. R. Kuppuswamy Aiyangar, supervisor, who has some daily labor on Kaveripak tank, and one of Rs. 10 with the head clerk: a proper account of the last has not hitherto been kept, but it will now be commenced: the other imprest accounts are in order.

5. Budget registers are fairly neat, but are not totalled monthly for the preparation of the return of grants; the estimate of revenue in the latter is left blank, but might be filled up on the best data available. No register of liabilities is maintained.

6. Work accounts are quite satisfactory: most of the work is done by contract, and work abstracts are necessary for few works: when two contractors are employed on one work the quantity and value of the work done by each on each sub-head should be entered in the work abstract, and the total thus obtained carried to the work register. To save the preparation of work abstracts it has been customary to entrust the payment of departmental maistries to contractors: the Executive Engineer agrees that this system is unsatisfactory, and that in future the maistries shall

be paid from the divisional office on pay lists submitted at the end of each month: with reference to this subject, Code paragraph 1090, as modified by standing order No. 146 of 1885, should be borne in mind.

Measurement sheets support all contract bills, and appear to be duly checked in divisional office; duplicate bills filed in divisional office agree with originals sent to central office: the contractors should not themselves sign the receipts in the duplicate bills; if these are signed without being stamped they become liable to penalties under the Stamp Act. In the case of repairs to Kávéri-pik tank no ten-day reports of labor employed are sent to the divisional office; part I of abstract is posted from nominal master rolls, usually paid a month after labor is employed. Kuram tank, closing breach and repairing band: a measurement was made by overseer on 23rd June 1886, and checked by sub-divisional officer on 27th idem, but payment, on sub-divisional officer's measurements, was deferred till 22nd July 1886. Only one recent measurement book was filed in the divisional office: but the Executive Engineer states that he inspects these books when on tour, and that they are usually neatly kept, and measurements for which bills have been submitted cancelled.

7. The register of buildings is under revision: it contains a building known as "apothecary's quarters" at Palmanér, said to be occupied by "medical officer;" but the apothecary there states that he rents his quarters from the Local Fund Board, and claims compensation; the matter is under reference with the Superintending Engineer.

8. Service books are as a rule well kept and have all been re-attested within five years; a few recent entries are unsigned.

9. The postage label register is not quite satisfactory. In some cases the number of stamps of a particular value is shown as *minus*; and the balance actually in hand did not agree with the register in detail, though the aggregate value is nearly correct. Requisitions are initialed by the head clerk, not by the accountant, and the former is supposed to check the register occasionally.

10. Other accounts and books call for no special remark: the accounts work of the office is light, and the accountant has sufficient assistance.

ORDER—dated 4th October 1886, No. 2591 W., Public Works.

Communicated to the Superintending Engineer, V Circle, for the information and guidance of the Executive Engineer, North Arcot division, whose attention will be specially directed to paragraphs 6 and 7 of the Deputy Examiner's notes of inspection.

(True Extract.)

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

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

Encl E. Fernandez.
Spare Copies

GENERAL.
ACCOUNT.

Gobt. of 1886; Madras.

PUBLIC WORKS.

Dated October, 4th.

Recd.

Encl.

G.O., 4th Oct. 1886, No. 2591 W.

OCTOBER.

Inspection Notes

The — on the North Arcot division office, submitted by the Examiner, Public Works Accounts, communicated to Superintending Engineer, V Circle, with remarks.

25/9
17TH APRIL 1886, No. 1006 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from D. C. GORDON, Esq., Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 10th April 1886, No. 9 W:—

I have the honor to forward, for information and orders of Government, notes by Mr. Ravier, Deputy Examiner, of his inspection of the office of the North Arcot division.

2. The object of withdrawing all imprests at the close of March is not clear; it was certainly unnecessary. The transaction in connection with the cheque for Rs. 2,634-4-4 was irregular and quite opposed to rules since the payment was not certain to be made to, or accepted by, the contractors. If it is necessary to grant petty amounts to lascars for travelling expenses, the accountant or head clerk may be given an imprest sufficient for the purpose, to be recouped when the audited travelling allowance bill is paid. No Government money should be paid away without proper voucher recorded and entry of payment made.

3. The Executive Engineer's attention is requested to paragraphs 4 and 5.

4. The irregularities noticed in paragraph 6 are obvious, and the accounts consequently do not show facts. The object evidently was to show the grants as worked up to, though there were amounts actually unspent at the close of the year—see also the remarks in paragraph 8.

5. A more reliable estimate of funds required should be possible; from paragraph 10 it is clear that applications for letters of credit might have been considerably reduced.

6. The Superintending Engineer's attention is necessary to paragraphs 11, 12 and 17; and the Executive Engineer should note the remarks in paragraphs 14, 15 and 16.

ENCLOSURE.

Notes of inspection by H. RAVIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, North Arcot division, on the 2nd and 3rd April 1886.

Mr. J. P. Davidson, the Executive Engineer, and A. Yavarungum Naidu, the accountant, were present. The office was last examined by an Accounts officer on the 16th and 17th March 1885—see papers printed with G.O., No. 653 W., of 8th April 1885.

2. The Executive Engineer is the only drawing officer. There are seven imprest holders (1) Lieut. West, Assistant Engineer, in charge of Ranipet sub-division, Rs. 50; (2) V. Kuppaswami Iyengar, supervisor, Rs. 150; (3) V. G. Kuppaswami Mudaliar, supervisor, Rs. 50; (4) Sergeant Stanley, lat-grade overseer, Rs. 50; (5) Sunkara Sastri, overseer, Rs. 50; (6) Panchanada Iyer, overseer, Rs. 50; (7) Subrahmanya Sastri, overseer, Rs. 50. All the imprests were at the date of inspection suspended having been withdrawn prior to the close of the financial year, and being about to re-issue the same amounts to the same parties as above.

3. The cash balance in the Executive Engineer's cash-chest was counted and found to amount to Rs. 33-0-0. The cash-book shewed a cash balance of Rs. 2,668-7-8, the difference being Rs. 2,635-7-8. Of this, Rs. 2,634-4-4 is thus explained:—

The contractors for the Chittoor High School are said to have finished the work about six months ago, but have not been paid owing to their overclaim. They demand about Rs. 3,000, of which only Rs. 2,634-4-4 is admitted. Thinking that they might accept the latter amount

before the close of 1885-86 the Executive Engineer drew a cheque for that amount, and entered it in the cash-book as paid, charging it to the work. On the receipt side of the cash-book it was entered as credited to *deposits*. The cheque, however, was not sent to the treasury but retained in the chest.

Of course the cheque should never have been drawn, and the Executive Engineer, when the rules and bearings of the case were explained to him, promptly cancelled it and the cash-book entries registering it, reducing the above difference to Rs. 6-14-1.

The Executive Engineer's object in this cheque and cash-book entry was to utilise the grant of the year, but the adjustment of the account to debit of the work by credit to deposits (after sanction by the Superintending Engineer) as allowed in code paragraph 2257 would have had the effect of utilising the grant.

5. There were said to be trifling sums advanced to lascars for travelling, not yet recovered from travelling allowances, aggregating Rupees 0-11-4, which brings the cash to the amount counted.* But any amount, however small advanced and not yet recovered, should be susceptible of some sort of check. The amount necessary for such advances to lascars might be treated as an imprest with the head clerk and so entered in the cash-book, and the receipts of the lascars receiving such advances should be invariably taken.

4. The cash-book is insufficiently audited by the accountant, whose examination of each item with the voucher should be followed by his initial, with date of same, on the latter.

5. The pass-book is not well kept by the treasury officer, who omits the date on which cheques are cashed, giving only the month. The exact date should be stated, as it might at any time be important to know when any particular cheque was cashed.

6. Cheque No. 11/33845 of the 30th March 1886, for Rs. 2,422-15-11, drawn for contractor S. Munesswami Aiyar, for constructing masonry drop No. 13 across the Gobindavadi channel, had been entered in the cash-book as paid in March but was still in hand, the contract certificate not having been sent to contractor for signature. Certain other cheques, dated 31st March, had been entered in the cash-book of March, though paid at the Vellore office in April, but in all cases the work had been measured up, and the details of measurement recorded.

7. The cash-desk of the office should be securely built into the floor or into the wall.

8. The imprest accounts contain several payments to petty supervision many days after the close of the period. It would perhaps be best for the Executive Engineer to pay all monthly men from his own office.

9. The balance of the Executive Engineer's drawing account on the 28th February 1886 was proved correct.

10. With reference to code paragraph 1859 the treasury balance—

	RS.	A.	P.
On 1st November 1885 was	8,666	5	5
On 1st December 1885 was	10,360	7	3
On 1st January 1886 was	12,226	7	3
On 1st February 1886 was	15,583	10	2

The total expenditure of the division in February 1886 did not exceed Rs. 22,000.

11. Measurements are not cancelled as per standing order No. 158 of 1885 adding to the directions at back of form M. 19; but this will now be attended to. Measurement sheets should be compared with measurement books occasionally. The books being sent for for the purpose and then returned. The measurement books before for inspection were not well kept, every measurement should be signed by the author, and should be written in ink. The Executive Engineer's special attention is invited to this subject.

12. Payment has sometimes been made long after the measurement of the work as in the case of Baloo Odyar, contractor, for closing breaches on the upper supply channel of Colloombay tanks whose work was measured on 5th September and paid for on the 23rd January 1886.

13. Works being all done by contractor, there are no work abstracts. The register of works is properly posted.

14. The contractor's ledger accounts should be posted whenever there is a transaction, that is whenever a measurement of work done is reported, or whenever a payment is made. In each account it is desirable to quote the brief particulars of the balance due, viz., the name of the work and the number and date of the last contract certificate.

15. Murray's bungalow purchased some time ago for a residence for the ex-king of Ava is not on the register of buildings. There is in this and other divisions an impression that a building purchased by Government should not come on to the register till all necessary repairs or alterations to it are complete; but this is incorrect. A building should be entered as soon as purchased, the value being left blank pending completion.

255/10

16. The Executive Engineer's office, a building which is rented for Rs. 30 per month is not, but should be, entered on form M. 41.

17. There is no register of accepted tenders. Regarding a tender for Rs. 29,020 referred to in Superintending Engineer's letter No. 1199 of 24th June 1885, which advised having recommended the tender to the Chief Engineer, Public Works Department, for acceptance and ordered the work to proceed in anticipation, the orders of the Chief Engineer, Public Works Department, are not yet received sanctioning the acceptance of the tender.

18. The savings bank pass-book regarding the storekeeper's deposit (security) of Rs. 200 will now be sent to the treasury for filling in of interest, and the account will be transferred to the Post office savings bank.

19. The register of budget appropriation is in order. There is no register of liabilities.

20. The tools and plant accounts were checked for a period and found correct.

21. The accountant is sufficiently assisted.

ORDER—dated 17th April 1886, No. 1006 W., Public Works.

Communicated to the Superintending Engineer, V Circle, for the information and guidance of the Executive Engineer, North Arcot division.

2. The attention of the Superintending Engineer is directed to the several matters enumerated by the Examiner. The transaction reported in paragraph 6 of the notes appears to have been highly irregular.

3. The Superintending Engineer's letter referred to in paragraph 17 was addressed to the Chief Engineer for Irrigation, to whom these proceedings will be communicated.

(True Extract.)

(Signed) J. SHAW-STEWART, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Chief Engineer for Irrigation.
Superintending Engineer, V Circle.
Examiner, Public Works Accounts.

Edw. A. Aubert.
Spate Copies

GENERAL
ACCOUNT.

Govt. of Madras.
PUBLIC WORKS.

Dated April, 17th.

Recd.

Encl.

G.O., 17th April 1886, No. 1006 W.

APRIL.

Inspection Notes

Orders on — on the North Arcot division
office submitted by the Examiner, Public
Works Accounts.

A. B. — In any future com-
munications on this subject, the
number and date of this letter
should be given.

(C. No. 2.)

No. 99.

From

THE EXAMINER,

PUBLIC WORKS ACCOUNTS,

MADRAS.

To

The Secretary to Government,

Public Works Department,

Madras, 30th September

1886.

Sir,

I have the honor to forward for information
and orders of Government, notes by Mr Heaven, Dy. Examiner,
of his inspection of the Office of the North Arcot Division.

2. The report is satisfactory, but the points noted for
amendment should have the attention of the Executive Engineer
and of the Accountant. It is the business of the Accountant
to see that all expenditure entered in the Cash Book is
properly allocated. The number of petty imprests should be
reduced.

3. The Executive Engineer's attention is required to
the remarks in para 6, and he should take action in regard
to para 7.

I have the honor to be,

Sir,

Yours Most Obedient Servant.

J. P. Curran

Examiner P. W. Accounts.

25/6
NOTES OF INSPECTION BY P.G. HEAVEN ESQ. DEPUTY EXAMINER
P.W. ACCOUNTS MADRAS, OF THE OFFICE OF THE EXECUTIVE ENGINEER,
NORTH ARCOY DIVISION, ON THE 25 & 26TH SEPTEMBER 1886.

H.E. CLERK ESQ. EXECUTIVE ENGINEER 4TH GRADE (TEMPO-
RARY) HAS BEEN IN CHARGE OF THE DIVISION SINCE 27TH JULY 1886.
THE ACCOUNTANT IS A. YUVARANGAM NAIDU. THE LAST INSPECTION BY
AN ACCOUNTS OFFICER WAS IN APRIL 1886, SEE G.O. NO. 1006 F.
DATED 17TH APRIL 1886.

2. THE EXECUTIVE ENGINEER IS THE ONLY DISBURSER, AND
DRAWS ON SIX TREASURIES IN THE DISTRICT; THE SUB-DIVISIONS ARE
RANIPET, IN CHARGE OF LIEUT. WEST, ASSISTANT ENGINEER, AND ARNI,
NARAINASWAMI MUDALIAR, SUB-ENGINEER. THE PASS BOOK IS RECEIVED
TWICE A MONTH, THE HUZUR TREASURY BEING AT CHITTUR; THE CHEQUE
BOOKS ARE KEPT IN THE EXECUTIVE ENGINEER'S CUSTODY; THE INITIAL
LETTER OF THE TREASURY SHOULD BE ENTERED ON FOIL AND COUNTER-
FOIL OF EACH CHEQUE, AND THE CERTIFICATE INSIDE THE COVER
SIGNED BEFORE THE BOOKS ARE TAKEN INTO USE. THE DRAWING AC-
COUNT BALANCE AT END OF AUGUST WAS CORRECT.

3. THE CASH BOOK IS KEPT BY THE HEAD CLERK, AND
INITIALED BY THE ACCOUNTANT SINCE MAY; IT IS NOT QUITE SATIS-
FACTORY, AS THE COLUMN 'HEAD IN CASH ABSTRACT BOOK' IS OFTEN
LEFT BLANK AND SOMETIMES FILLED UP ONLY IN PENCIL. A PAYMENT
OF REVENUE ON 'MURRAY'S GARDEN' AT RANIPET WAS NOTICED; THE
PAYMENT WAS MADE UNDER ORDERS OF THE SUPERINTENDING ENGINEER,
BUT IT APPEARS DOUBTFUL WHETHER IT SHOULD HAVE BEEN CLAIMED.

4. THERE ARE EIGHT SMALL IMPRESTS OF RS. 20/- EACH,
CHIEFLY USED FOR PAYMENTS OF OFFICE CONTINGENCIES; ONE OF

RS. 100/- WITH V.P. KUPPUSWAMI AYYANGAR, SUPERVISOR WHO HAS
SOME DAILY LABOR ON KAVERIPAK TANK, AND ONE OF RS. 10/- WITH
THE HEAD CLERK. A PROPER ACCOUNT OF THE LAST HAS NOT HITHERTO
BEEN KEPT, BUT IT WILL NOW BE COMMENCED. THE OTHER IMPREST
ACCOUNTS ARE IN ORDER.

5. BUDGET REGISTERS ARE FAIRLY NEAT, BUT ARE NOT
TOTALLED MONTHLY FOR THE PREPARATION OF THE RETURN OF GRANTS;
THE ESTIMATE OF REVENUE IN THE LATTER IS LEFT BLANK, BUT
MIGHT BE FILLED UP ON THE BEST DATA AVAILABLE. NO REGISTER
OF LIABILITY IS MAINTAINED.

6. WORK ACCOUNTS ARE QUITE SATISFACTORY. MOST OF THE
WORK IS DONE BY CONTRACT, AND WORK ABSTRACTS ARE NECESSARY
FOR THE WORKS. WHEN TWO CONTRACTORS ARE EMPLOYED ON ONE WORK
THE QUANTITY AND VALUE OF THE WORK DONE BY EACH ON EACH SUB-
HEAD SHOULD BE ENTERED IN THE WORK ABSTRACT, AND THE TOTAL
THUS OBTAINED CARRIED TO THE WORK REGISTER. TO SAVE THE PRE-
PARATION OF WORK ABSTRACTS IT HAS BEEN CUSTOMARY TO ENTREST
THE PAYMENT OF DEPARTMENTAL MAISTRIES TO CONTRACTORS. THE
EXECUTIVE ENGINEER AGREES THAT THIS SYSTEM IS UNSATISFACTORY
AND THAT IN FUTURE THE MAISTRIES SHALL BE PAID FROM THE DIVI-
SIONAL OFFICE ON PAY LISTS SUBMITTED AT THE END OF EACH MONTH.
WITH REFERENCE TO THIS SUBJECT, CODE PARA 1090, AS MODIFIED
BY STANDING ORDER NO. 145 OF 1935, SHOULD BE BORN IN MIND.

MEASUREMENT SHEETS SUPPORT ALL CONTRACT BILLS, AND
APPEAR TO BE ONLY CHECKED IN DIVISIONAL OFFICE; DUPLICATE
BILLS FILED IN DIVISIONAL OFFICE AGREE WITH ORIGINALS SENT
TO GENERAL OFFICE. THE CONTRACTORS SHOULD NOT THEMSELVES SIGN

251/2
The RECEIPTS IN THE DUPLICATE BILLS; IF THESE ARE SIGNED WITHOUT
BEING STAMPED THEY BECOME LIABLE TO PENALTIES UNDER THE STAMP
ACT. IN THE CASE OF REPAIRS TO KAVERIPAK TANK, NO TEN-DAY
REPORTS ON LABOR EMPLOYED ARE SENT TO THE DIVISIONAL OFFICE;
PART I OF WORK ABSTRACT IS POSTED FROM NOMINAL MUSTER ROLLS,
USUALLY PAID A MONTH AFTER LABOR IS EMPLOYED. KARAM TANK
CLOSING SPEECH AND REPAIRING BUND; A MEASUREMENT WAS MADE
BY OVERSEER ON 23RD JUNE 1936, AND CHECKED BY SUB-DIVISIONAL
OFFICER ON 27TH IDEM; BUT PAYMENT, ON SUB-DIVISIONAL OFFICER'S
MEASUREMENTS, WAS DEFERRED TILL 22ND JULY 1936. ONLY ONE
RECENT MEASUREMENT BOOK WAS FILED IN THE DIVISIONAL OFFICE;
BUT THE EXECUTIVE ENGINEER STATES THAT HE INSPECTS THESE
BOOKS WHEN ON TOUR, AND ^{that} THEY ARE USUALLY NEATLY KEPT, AND
MEASUREMENTS FOR WHICH BILLS HAVE BEEN SUBMITTED CANCELLED.

7. THE REGISTER OF BUILDINGS IS UNDER REVISION; IT
CONTAINS A BUILDING KNOWN AS APOTHECARY'S QUARTERS AT PALMANER,
SAID TO BE OCCUPIED BY 'MEDICAL OFFICER'; BUT THE APOTHECARY
THERE STATES THAT HE RENTS HIS QUARTERS FROM THE LOCAL FUND
BOARD, AND CLAIMS COMPENSATION; THE MATTER IS UNDER REFERENCE
WITH THE SUPERINTENDING ENGINEER.

8. SERVICE BOOKS ARE AS A RULE WELL KEPT, AND HAVE ALL
BEEN RE-ATTESTED WITHIN FIVE YEARS; A FEW RECENT ENTRIES ARE
UNSIGNED.

9. THE POSTAGE LABEL REGISTER IS NOT QUITE SATISFACTORY.
IN SOME CASES THE NUMBER OF STAMPS OF A PARTICULAR VALUE IS
SHOWN AS MINUS; AND THE BALANCE ACTUALLY IN HAND DID NOT
AGREE WITH THE REGISTER IN DETAIL, THOUGH THE AGGREGATE VALUE

IS NEARLY CORRECT. REQUISITIONS ARE INITIALED BY THE HEAD
CLERK, NOT BY THE ACCOUNTANT, AND THE FORMER IS SUPPOSED TO
CHECK THE REGISTER OCCASIONALLY.

10. OTHER ACCOUNTS AND BOOKS CALL FOR NO SPECIAL REMARK.
THE ACCOUNTS WORK OF THE OFFICE IS LIGHT, AND THE ACCOUNTANT
HAS SUFFICIENT ASSISTANCE.

VELLORE
22TH SEPTEMBER 1880

H. J. J. J.
BY EXAMINER P. V. ACCOUNTS.
MADRAS.

25/8

du
30/9

9/10/80
30/9

1056-17-4-26.

No 2591 Wd/4th Oct/16.

Commnd. to the
Suptg. Engr. I. Circle,
for the information
and guidance
of the Executive
Engineer, North
Arctic Division. whose
attention will be
specially directed
to para 6 and 7 of
the Dy. Examiner's
notes of inspection.

From,

The Examiner P. W. Accounts,

Madras.

To,

The Secretary to Government

P. W. Department.

No.

997

Dated 30th September 1886.

Recd.

Sd/-
2/10/86

Encls. 1.

Inspection of the Office
of the North Arctic Division by
Mr. Heaven Dy. Examiner. Forwards
for information and orders of
Govt. -----with remarks.

Sd/-

Ex. Maceto.

13/10

7656.

Govt. of Madras.
PUBLIC WORKS.

189-1-60

Dear

Respectfully

Yours

G.O. 4 Oct. 1889, No. 2591

Superintendent
==

The — in the N. Prov.
Division office, submitted
by the District Muz.
Council to S.E. T. Circular
No. 100.

46

189-1-60