

Date of Repair - 28.3.88

No. of Sheets - 16.

Initial of the Refr:

[Signature]

TAMIL NADU ARCHIVES.

Govt. of TAMIL NADU.

Public Works Department.

Gr. no. 2986 W dt 8.11.1887

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

General
Account

READ—the following papers:—

Office note from the Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 4th October 1887, No. 607.

I submit, herewith, for the orders of Government, copy of notes of inspection of the Bellary division office by Mr. Rainier.

2. The present arrangements in respect of drawing accounts and imprests (paragraph 4 of report) might, I think, remain undisturbed pending settlement of the general question now under consideration.

3. The delays in recouping imprests noticed in paragraphs 7 to 9 are excessive, and the Executive Engineer might be called upon to report whether anything has been done to secure greater promptness in future.

4. From paragraphs 13 to 16 and 21 of the notes, it appears that the conditions of the contract agreements as to completion of works are by no means punctually fulfilled. It is not known whether any penalty is provided for non-compliance with the conditions, or whether the penalty, if there be any, is enforced. At the same time the rules as to measurement and payment, which are also a condition — implied or expressed — of the contract, are apparently not observed.

5. The practice of carrying out works by quasi-contract without any agreement (paragraph 24) seems to be irregular.

6. The discrepancies, &c., connected with materials at site of works (para. 25) should be adjusted and their adjustment reported.

7. With reference to paragraph 30, the Executive Engineer might be called upon to report that he has taken steps to ensure vouchers being kept under lock and key, as required by Code paragraph 1642.

8. With regard to paragraph 32, I am of opinion that Code paragraph 1367 requires modification. As it now stands it implies that it is possible for a subordinate to visit and measure up every work under his charge "*at the beginning of each month*," which is assuredly not the case. In the majority of cases the utmost that could be enforced—and there should, I think, be no rule that cannot be enforced — would probably be inspection and measurement at certain minimum intervals. Superintending Engineers might, I think, be asked to suggest practicable modifications of the rule in question; but I will take this up again in a separate note.

9. With regard to paragraph 33 also I would suggest that Superintending Engineers should report as to the best way of giving practical effect to the rule as to cancelling of measurement sheets.

10. With reference to paragraph 41, I have for some time been considering and am in correspondence with the Accountant-General, Madras, regarding the best means of preventing discrepancies between the Public Works and the Civil Accounts in the matter of payments into treasury.

11. The Executive Engineer should, I suggest, be required to report that the register of buildings has been completed, both as regards entry of buildings and entry of their value.

12. Orders are requested as to the authority of Superintending Engineers to dispose of famine tools (paragraph 47).

13. With reference to paragraph 50 of the notes, the Executive Engineer should be required to report that the service books in question have been completed as regards re-attestation and other entries.

14. With reference to paragraph 54, I have elsewhere (in forwarding notes of inspection of the Nellore division, O.N., No. 608, dated 4th October 1887) suggested that forms should be prescribed for record and disposal of such travelling allowance claims.

ENCLOSURE.

Notes of Inspection by H. RAINIER, Esq., of the office of the Executive Engineer, Bellary division, from the 4th to 9th August 1887.

Mr. A. H. Garrett, Executive Engineer, 3rd grade, is still in charge of the division and was present during the latter part of the inspection. Mr. P. Hanumanji Row, accountant, 4th grade, the present accountant, relieved the former accountant, Mr. P. Bashim Naidoo, on the 7th May 1887, having arrived in Bellary for the purpose on the 23rd April 1887.

2. Sub-divisional arrangements are as follows:—

Of the *North or Bellary Sub-division* Sub-Conductor R. W. Ward, Sub-Engineer, has charge with an imprest of Rs. 100.

Of the *South or Anantapur Sub-division* Captain W. Jackson, Assistant Engineer, 1st grade, has charge with a drawing account. There are three other imprest holders and there are no other drawing officers excepting of course the Executive Engineer himself.

3. The drawing account of the Executive Engineer was checked and the balance on 1st August 1887 proved correct. The pass books were examined and found in order.

4. The drawing account of the Anantapur sub-divisional officer is of long standing, but the expenditure of that officer in late months has been such that an imprest would perhaps now suffice him. The expenditure has been in—

	RS.	A.	P.
January 1887	...	...	...
February "	...	...	...
March "	...	...	...
April "	...	...	...
May "	...	...	...
June "	...	...	...
July "	...	...	...
	1,609	7	3

or on an average Rs. 230 per month. Paragraphs 1573 to 1577 of the Code would seem to mean that the normal and most desirable arrangement in a division is that the Executive Engineer should be the only drawing officer, and that a drawing account should only be given to a sub-divisional officer when his monthly expenditure is so great that an imprest of Rs. 1,000 is insufficient.

5. The entries in the Executive Engineer's cash book for July 1887 were all checked and vouchers examined. The cash book and vouchers were found in order, the cash abstract book being up to date. The Anantapur sub-divisional cash extract for July 1887 was also checked. The present accountant has audited the above cash accounts with sufficient frequency. The Executive Engineer's cash balance was counted and found correct. The Executive Engineer last inspected the office of the Anantapur sub-division on the 16th December 1886, its previous inspection having taken place on the 15th January 1886.

6. The imprest accounts were carefully examined for May and June 1887, and the following notes are offered.

7. *Rs. 100 held by Sub-Conductor R. W. Ward, Sub-Engineer in charge of Northern or Bellary sub-division.*—The imprest account sent up on 3rd May 1887 was not disposed of till the 26th of that month; that sent up on 26th May 1887 was not disposed of till 22nd June 1887, Mr. Ward's office being in the same building as the Executive Engineer's office. The account is otherwise in fair order.

8. *Rs. 100 held by Mr. T. Moonesamy Moodelliar, Overseer.*—The imprest accounts sent up for recoupment on 30th August and 27th December 1886, and on the 31st March 1887, were none of them disposed of till May 1887, which means that the expenditure accounted for on the above dates by the imprest holders was not taken into account by the Executive Engineer till the next financial year. This imprest is not frequently recouped, and may perhaps be reduced in amount. It is otherwise in fair order.

9. *Rs. 100 held by Mr. H. S. Lazarus, Overseer.*—The imprest account sent up for recoupment on 31st March 1887 was not recouped till the 6th May 1887. Same remarks as above apply in this case.

10. *Rs. 50 held by Sergeant W. Kule, Overseer.*—This account is in order.

11. The imprest accounts as well as the other cash accounts are now checked by the accountant.

12. The work of this division continues to be done principally by contract, many works being done by one contractor only. The entire outlay unvouched for to Examiner's office was audited for two months. Every work in progress was investigated as regards frequency and accuracy of the record of measurements and punctuality of payment for work done; also as regards punctuality of initial accounts and the accuracy of work abstracts and materials at site accounts. Contract agreements were examined and their terms compared with the subsequent carrying out of the same—in fact all the requirements of test audit were attended to and the following notes were made.

13. *Constructing double Apothecary's quarters, Rs. 7,856.*—This work according to the contract agreement should have been finished by 31st January 1887. The last measurement of this work was on 25th March 1887. Final measurements are expected daily—the quarters are occupied since May last.

14. *Wheeler's shop, Royal Artillery, Bellary, Rs. 5,663.*—The agreement for this work being in form No. M. 75 N. 1. E., form of regular contract, there should be an account with the contractor in the contractor's ledger and his bills should be on form No. M. 14. The agreement stipulates for completion of the work by 31st July 1887, but it is not yet even half completed. The last measurement was on 30th July 1887.

15. *Metalling and graveling Dharwar road, Rs. 1,912.*—The agreement for this work is in form No. M. 75 N. and stipulates as to quantity and duration of the work. There should therefore be an account with the contractor in the contractor's ledger and bills should be in form No. M. 14—last measurement reported is dated 30th June 1887.

16. *Constructing Sub-Magistrate's Cutcherry at Bichavatam.*—According to agreement this work should have been completed in October 1885, but was not finally completed till July 1887, when the last payment was made. The payment for work measured on 31st July 1886 (vide paragraph 11 of last report) was made on 31st December 1886. There is stated in the accounts of above work to be a materials at site balance of Rs. 2,621, but on examining back it was found that the component items of this balance have long ago been put into this and other works, and should and will now be adjusted to those works.

17. *Constructing Head Assistant Collector's Cutcherry at Penikonda, Rs. 16,622.*—The last measurement of this work is dated 31st July 1886, payment for which work was made on 31st December 1886. In the above payment to the contractor an overpayment of Rs. 95 was made, which was recovered on finally settling with the contractor in July 1887. The measurements should come up monthly, Code paragraph 1367, and be at once credited to the contractor in his account—in this case the work done was not brought to account by the Executive Engineer till the payment was made. Completion report will now be rendered.

18. *Constructing an additional store-room and office-room for the District Munsif's Court at Naraindevkerei, Rs. 1,768.*—Work was completed in September 1885, but in paying the contractor Rs. 80 was withheld pending sub-divisional officer's inspection, which did not take place till May 1887, the payment being made in June 1887, the work being meanwhile kept open. Completion report will now be rendered.

19. *Wood-ciling, scantlings and doors, plastering the ceiling where necessary, and white-washing the Station Hospital, Rs. 1,711.*—The last measurement of this work was on 18th January 1886, the bill for which work is dated 30th May 1887, and it was paid on 13th June 1887. This delay is stated to be due to the contractor having begun the work without orders—but the work as done should apparently have been measured and the same recorded—see Code paragraph 1367.

20. *Combined offices, Public Works Department, Bellary.*—The paper containing measurements made in March 1886, alluded to in paragraph 12 of last report, has since been copied into the measurement book, and a further measurement was made on 21st March 1887, in which month the work may be said to be finally paid for. The final bill from contractor including this last as well as all previous measurements show total value of work done all scored through and by checking with last measurements is shown in the contractors' ledger. After the completion of above work, there remained and still remains in the materials at site account stuff valued at Rs. 79-3-7, which could not be identified and was found to have long ago (September 1885) been transferred to another work, viz., *repairs to Assistant Collector's cutcherry at Hospet*, in the account of which work there is, however, no trace of the materials—the matter will now be inquired into—meanwhile, as this is the only cause of delay in sending up the completion report of combined offices, it should be at once adjusted.

southern sub-divisional cash book Rs. 467-15-5 for proceeds of sale of 4,448 famine tools under the Superintending Engineer's orders. With reference to similar sale noticed in paragraph 24 of last report, orders are requested whether the Superintending Engineer has power to order the disposal of famine tools.

48. The budget registers were found in order.

49. Service books were examined and found complete in number.

50. The following service books require re-attesting by the Executive Engineer:—

Name.	Date last attested.
Sub-Conductor Ward	29th June 1874.
Moonesawmy Mudaliar, Clerk	4th April 1873.
T. Moonesawmy Mudaliar, Supervisor	31st December 1876.
Mr. Lazarus	14th November 1875.
Vellore Sankara Mudaliar	31st October 1873.
B. Iyaloo Naidoo	12th June 1877.
Vethachella Mudaliar	30th June 1873.
Narasinga Row	10th September 1880.

In the service book of B. Narasinga Perumal Pillai, clerk, the last increment granted to him in July 1887 is not entered; also leave to him for one month without pay is not entered. In the service book of Kalandavelu Mudaliar, sub-overseer, an extension of leave without allowance for two months granted to him in July 1887 is not entered.

51. Corrections of the division accounts for November 1886 advised in the Examiner's audit note have been effected in cash abstract and office copy of cash account current, but not in the schedules concerned. In subsequent months corrections have been correctly carried out.

52. The account of service labels is in order.

53. The travelling allowance paid to lower subordinate, office and petty establishments on claims for journeys in March and April 1887 is correct.

54. The claims of office and petty establishments are at present stated on slips of paper and often state merely the number of days for which the claim is made, exact dates being generally omitted. It was in such cases necessary to check the movements of these individuals by the movements of the officer or subordinate with whom they travelled, and this was not possible if or whenever the journal of the officer or subordinate happened to be still in the Examiner's office. For this reason no further travelling allowance audit than of claims for March and April 1887 was attempted, and it is necessary that in future all travelling allowance claims by whomsoever made shall be in themselves explanatory enough for purposes of audit and should be stated in journal form.

55. The accountant is sufficiently assisted.

BELLARY,
10th August 1887.

(Signed) H. RAINIER,
Inspecting Officer.

ORDER—dated 8th November 1887, No. 2986 W., Public Works.

Communicated to the Superintending Engineer, III Circle, for the information and guidance of the Executive Engineer, Bellary division.

2. The suggestion in paragraph 2 of the Examiner's office note is approved.

3. The Executive Engineer should be called on to report on the points mentioned in paragraphs 3, 6, 7, 11, and 13, and the Superintending Engineer will state his views on those mentioned in paragraphs 4 and 5.

4. Separate communications from the Examiner on the subjects of paragraphs 8 and 9 will be awaited.

5. The Superintending Engineer will quote the order under which famine tools were disposed of.

(True Extract.)

To the Superin' nding Engineer, III Circle.
„ Examiner, Public Works Accounts,
Exd. A. Aubart.
Spare Copies

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

GENERAL.
ACCOUNT.

Govt. of (1887) Madras.
PUBLIC WORKS.

Dated November, 8th.

Recd.

Encl.

G.O., 8th Nov. 1887, No. 2986 W.

NOVEMBER.

Inspection

Orders on the notes of — of the Bellary
Division office, submitted by the Examiner,
Public Works Accounts.

[C. No. 8.]

GOVT.
OF MADRAS. }

1887.

{ P. W.
DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 4th October 1887

OFFICE NOTE No. 607

To

W.

I submit herewith for the
orders of Govt. copy of notes of
inspection of the Bellary Division
office by Mr. Rainier.

2. The present arrangements
in respect of drawing accounts and
imprests (para 4 of report) might
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now under consideration.

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Genl. No.

dated

188

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At the same time the rules as to measurement and payment, which are also a condition — implied or expressed — of the contract, are apparently not observed.

5. The practice of carrying out works by quasi-contract without any agreement (para 24) seems to be irregular.

6. The discrepancies etc. connected with materials at site of works (para 25) should be adjusted and their adjustment reported.

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8. With regard to para 32, I am of opinion that Code para 1367

286/6
requires modification. As it now stands it implies that it is possible for a subordinate to visit and measure up every work under his charge "at the beginning of each month", which is assuredly not the case. In the majority of cases the utmost that could be enforced — and there should I think be no rule that cannot be enforced — would probably be inspection and measurement at certain minimum intervals. Supg. Engineers might I think be asked to suggest practicable modifications of the rule in question; but I will take this up again in a separate note.

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10. With reference to para 41, I have for some time been considering and am in correspondence with the Accountant General Madras regarding the best means of preventing discrepancies between the P.W. and

9.0.940W/28-2-83
" 2892W-3-11-82
" 688W-15-3-82
" 2832W-29-10-86

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1887) suggested that forms should
be prescribed for record and
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ance claims.

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will follow

[Signature]

C.

49. 8/10 circ 5-11-87 R. 8-11-87

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NOTES OF INSPECTION BY H. RAINIER ESQ, OF THE OFFICE
OF THE EXECUTIVE ENGINEER BELLARY DIVISION FROM THE 4TH TO
9TH AUGUST 1887.

MR. A. H. GARRETT, EXECUTIVE ENGINEER 3RD GRADE, IS STILL
IN CHARGE OF THE DIVISION AND WAS PRESENT DURING THE LATTER
PART OF THE INSPECTION. MR. F. HANUMAJI ROW, ACCOUNTANT 4TH
GRADE, THE PRESENT ACCOUNTANT, RELIEVED THE FORMER ACCOUNTANT
MR. F. BASHIEM NAIDOO ON THE 7TH MAY 1887, HAVING ARRIVED IN
BELLARY FOR THE PURPOSE ON THE 23RD APRIL 1887.

2. SUB-DIVISIONAL ARRANGEMENTS ARE AS FOLLOWS:-

OF THE NORTH OR BELLARY SUB-DIVISION, SUB-CONDUCTOR R. W.
WARD SUB-ENGINEER HAS CHARGE WITH AN IMPREST OF RS. 100.

OF THE SOUTH OR ANANTAPUR SUB-DIVISION, CAPTAIN W. JACKSON
ASSISTANT ENGINEER 1ST GRADE HAS CHARGE WITH A DRAWING ACCOUNT.
THERE ARE 3 OTHER IMPREST HOLDERS AND THERE ARE NO OTHER DRAW-
ING OFFICERS EXCEPTING OF COURSE THE EXECUTIVE ENGINEER
HIMSELF.

3. THE DRAWING ACCOUNT OF THE EXECUTIVE ENGINEER WAS
CHECKED AND THE BALANCE ON 1ST AUGUST 1887 PROVED CORRECT.
THE PASS BOOKS WERE EXAMINED AND FOUND IN ORDER.

4. THE DRAWING ACCOUNT OF THE ANANTAPUR SUB-DIVISIONAL
OFFICER IS OF LONG STANDING, BUT THE EXPENDITURE OF THAT
OFFICER IN LATE MONTHS HAS BEEN SUCH THAT AN IMPREST WOULD
PERHAPS NOW SUFFICE HIM. THE EXPENDITURE HAS BEEN IN

JANUARY 1887.....RS.	35-13-11
FEBRUARY.....RS.	664-10-6
MARCH.....RS.	217-8-0
APRIL.....RS.	15-0-0
MAY.....RS.	162-0-4

JUNE.....RS. 404-14- 8
JULY.....RS. 109-12-10

RS. L. 609- 7- 8

OR ON AN AVERAGE RS. 250 PER MONTH. PARAS 1573 TO 1577 OF THE CODE WOULD SEEM TO MEAN THAT THE NORMAL AND MOST DESIRABLE ARRANGEMENT IN A DIVISION IS THAT THE EXECUTIVE ENGINEER SHOULD BE THE ONLY DRAWING OFFICER, AND THAT A DRAWING ACCOUNT SHOULD ONLY BE GIVEN TO A SUB-DIVISIONAL OFFICER WHEN HIS MONTHLY EXPENDITURE IS SO GREAT THAT AN IMPREST OF RS. 1000 IS INSUFFICIENT.

5. THE ENTRIES IN THE EXECUTIVE ENGINEER'S CASH BOOK FOR JULY 1887 WERE ALL CHECKED AND VOUCHERS EXAMINED. THE CASH BOOK AND VOUCHERS WERE FOUND IN ORDER. THE CASH ABSTRACT BOOK BEING UP TO DATE. THE ANANTAPUR SUB-DIVISIONAL CASH EXTRACT FOR JULY 1887 WAS ALSO CHECKED. THE PRESENT ACCOUNTANT HAS AUDITED THE ABOVE CASH ACCOUNTS WITH SUFFICIENT FREQUENCY. THE EXECUTIVE ENGINEER'S CASH BALANCE COUNTED AND FOUND CORRECT. THE EXECUTIVE ENGINEER LAST INSPECTED THE OFFICE OF THE ANANTAPUR SUB-DIVISION ON THE 16TH DECEMBER 1886, HIS PREVIOUS INSPECTION HAVING TAKEN PLACE ON THE 15TH JANUARY 1886.

6. THE IMPREST ACCOUNTS WERE CAREFULLY EXAMINED FOR MAY AND JUNE 1887 AND THE FOLLOWING NOTES ARE OFFERED:-

7. RS. 100 HELD BY SUB-CONR. R.W. WARD, SUB-ENGINEER IN CHARGE OF NORTHERN OR BELLARY SUB-DIVISION — THE IMPREST ACCOUNT SENT UP ON 3RD MAY 1887 WAS NOT DISPOSED OF TILL THE 26TH OF THAT MONTH; THAT SENT UP ON 26TH MAY 1887 WAS NOT

DISPOSED OF TILL 2ND JUNE 1887, MR. WARD'S OFFICE BEING IN THE SAME BUILDING AS THE EXECUTIVE ENGINEER'S OFFICE. THE ACCOUNT IS OTHERWISE IN FAIR ORDER.

8. RS. 100 HELD BY MR. T. MOONESAMY MOODALLIAR, OVERSEER — THE IMPREST ACCOUNTS SENT UP FOR RECOUPMENT ON 30TH AUGUST AND 27TH DECEMBER 1886 AND ON THE 31ST MARCH 1887 WERE NONE OF THEM DISPOSED OF TILL MAY 1887, WHICH MEANS THAT THE EXPENDITURE ACCOUNTED FOR ON THE ABOVE DATES BY THE IMPREST HOLDERS WAS NOT TAKEN INTO ACCOUNT BY THE EXECUTIVE ENGINEER TILL THE NEXT FINANCIAL YEAR. THIS IMPREST IS NOT FREQUENTLY RECOUPED AND MAY PERHAPS BE REDUCED IN AMOUNT. IT IS OTHERWISE IN FAIR ORDER.

9. RS. 100 HELD BY MR. E. S. LAZARUS, OVERSEER — THE IMPREST ACCOUNT SENT UP FOR RECOUPMENT ON 31ST MARCH 1887 WAS NOT RECOUPED TILL THE 5TH MAY 1887. SAME REMARKS AS ABOVE APPLY IN THIS CASE.

10. RS. 50 HELD BY SERGT. W. RULE, OVERSEER — THIS ACCOUNT IS IN ORDER.

11. THE IMPREST ACCOUNTS AS WELL AS THE OTHER CASH ACCOUNTS ARE NOW CHECKED BY THE ACCOUNTANT.

12. THE WORK OF THIS DIVISION CONTINUES TO BE DONE PRINCIPALLY BY CONTRACT, MANY WORKS BEING DONE BY ONE CONTRACTOR ONLY. THE ENTIRE OUTLAY UNVOUCHED FOR TO EXAMINER'S OFFICE WAS AUDITED FOR TWO MONTHS. EVERY WORK IN PROGRESS WAS INVESTIGATED AS REGARDS FREQUENCY AND ACCURACY OF THE RECORD OF MEASUREMENTS AND PUNCTUALITY OF PAYMENT FOR WO

DONE; ALSO AS REGARDS PUNCTUALITY OF INITIAL ACCOUNTS AND THE ACCURACY OF WORK ABSTRACTS AND MATERIALS AT SITE ACCOUNTS CONTRACT AGREEMENTS WERE EXAMINED AND THEIR TERMS COMPARED WITH THE SUBSEQUENT CARRYING OUT OF THE SAME — IN FACT ALL THE REQUIREMENTS OF TEST AUDIT WERE ATTENDED TO AND THE FOLLOWING NOTES WERE MADE:—

13. CONSTRUCTING DOUBLE APOTHECARY'S QUARTERS, RS. 7,856 — THIS WORK ACCORDING TO THE CONTRACT AGREEMENT SHOULD HAVE BEEN FINISHED BY 31ST JANUARY 1887. THE LAST MEASUREMENT OF THIS WORK WAS ON 25TH MARCH 1887. FINAL MEASUREMENTS ARE EXPECTED DAILY — THE QUARTERS ARE OCCUPIED SINCE MAY LAST.

14. WHEELERS' SHOP ROYAL ARTILLERY BELLARY, RS. 5,663 — THE AGREEMENT FOR THIS WORK BEING IN FORM NO. M 75 N. I. E. FORM OF REGULAR CONTRACT — THERE SHOULD BE AN ACCOUNT WITH THE CONTRACTOR IN THE CONTRACTORS' LEDGER AND HIS BILLS SHOULD BE IN FORM NO. M 14. THE AGREEMENT STIPULATES FOR COMPLETION OF WORK BY 31ST JULY 1887, BUT IT IS NOT YET EVEN HALF COMPLETE. THE LAST MEASUREMENT WAS ON 20TH JULY 1887.

15. METALLING AND GRAVELLING DHARWAR ROAD, RS. 1,913 — THE AGREEMENT FOR THIS WORK IS IN FORM NO. M 75 N. I. E. AND STIPULATES AS TO QUANTITY AND DURATION OF THE WORK. THERE SHOULD THEREFORE BE AN ACCOUNT WITH THE CONTRACTOR IN THE CONTRACTORS' LEDGER AND BILLS SHOULD BE IN FORM NO. M 14 — LAST MEASUREMENT REPORTED IS DATED 30TH JUNE 1887.

16. CONSTRUCTING SUB-MAGISTRATES CUTCHERRY AT HOOKAPATAN — ACCORDING TO AGREEMENT THIS WORK SHOULD HAVE BEEN COMPLETED IN OCTOBER 1885 BUT WAS NOT FINALLY COMPLETED TILL JULY 1887.

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WHEN THE LAST PAYMENT WAS MADE. THE PAYMENT FOR WORK ON 31ST JULY 1886 (VIDE PARA II OF LAST REPORT) WAS 31ST DECEMBER 1886. THERE IS STATED IN THE ACCOUNT WORK TO BE A MATERIALS AT SITE BALANCE OF RS. 2.62. EXAMINING BACK IT WAS FOUND THAT THE COMPONENT IN BALANCE HAVE LONG AGO BEEN PUT INTO THIS AND OTHER WORK SHOULD AND WILL NOW BE ADJUSTED TO THOSE WORKS.

17. CONSTRUCTING HEAD ASSISTANT COLLECTORS CUTCHERRY PENUKONDA RS. 16,622 — THE LAST MEASUREMENT OF THIS WORK DATED 31ST JULY 1886, PAYMENT FOR WHICH WORK WAS MADE DECEMBER 1886. IN THE ABOVE PAYMENT TO THE CONTRACTOR OVERPAYMENT OF RS. 95 WAS MADE. WHEN SETTLING WITH THE CONTRACTOR IN JULY 1887. THE MEASUREMENT SHOULD COME UP MONTHLY, CODE PARA 1867, AND BE AT ONCE CREDITED TO THE CONTRACTOR IN HIS ACCOUNT — IN THIS CASE THE DONE WAS NOT BROUGHT TO ACCOUNT BY THE EXECUTIVE ENGINEER, TILL THE PAYMENT WAS MADE. COMPLETION REPORT WILL NOW BE RENDERED.

18. CONSTRUCTING AN ADDITIONAL STORE ROOM AND OFFICE ROOM FOR THE DISTRICT MUNSIF'S COURT AT NARAIKDEVERKEREL, RS. 1,768 — WORK WAS COMPLETED IN SEPTEMBER 1885 BUT IN PAYING THE CONTRACTOR RS. 80 WAS WITHHELD PENDING SUB-DIVISIONAL OFFICER'S INSPECTION, WHICH DID NOT TAKE PLACE TILL MAY 1887. THE PAYMENT BEING MADE IN JUNE 1887. THE WORK BEING MEANWHILE KEPT OPEN. COMPLETION REPORT WILL NOW BE RENDERED.

19. WOOD OILING, SCANTLINGS AND DOORS, PLASTERING THE CEILING WHERE NECESSARY, AND WHITE-WASHING THE STATION HOSPITAL,

LAST MEASUREMENT OF THIS WORK WAS ON 12TH JANUARY 1886,
 ALL FOR WHICH WORK IS DATED 30TH MAY 1887 AND IT WAS
 13TH JUNE 1887. THIS DELAY IS STATED TO BE DUE TO
 TRACTOR HAVING BEGUN THE WORK WITHOUT ORDERS — BUT THE
 DONE SHOULD APPARENTLY HAVE BEEN MEASURED AND THE
 ORDERED — SEE CODE PARA 1367.

COMBINED OFFICES P.W.D. BELLARY — THE PAPER CONTAINING
 MEASUREMENTS MADE IN MARCH 1886 ALLUDED TO IN PARA 12 OF LAST
 IT HAS SINCE BEEN COPIED INTO THE MEASUREMENT BOOK, AND A
 NEW MEASUREMENT WAS MADE ON 31ST MARCH 1887 IN WHICH MONTH
 WORK MAY BE SAID TO BE FINALLY PAID FOR. THE FINAL BILL

INCLUDING THIS LAST AS WELL AS ALL PREVIOUS
 REMAINS OF WORK DONE ALL SCORED THROUGH
 INCORRECT PENCIL FIGURING SUBSTITUTED. THE CORRECT AMOUNT

NEVER (SO FAR AS COULD BE ELICITED BY CHECKING WITH LAST
 MEASUREMENTS) IS SHOWN IN THE CONTRACTORS' LEDGER. AFTER THE
 COMPLETION OF ABOVE WORK, THERE REMAINED AND STILL REMAINS IN

THE MATERIALS AT SITE ACCOUNT, STUFF VALUED AT RS. 79-8-7, WHICH
 COULD NOT BE IDENTIFIED AND WAS FOUND TO HAVE LONG AGO (SEP-
 TEMBER 1886) BEEN TRANSFERRED TO ANOTHER WORK, VIZ. REPAIRS TO

ASSISTANT COLLECTOR'S CUTCHERRY AT HOSFETT IN THE ACCOUNT OF
 WHICH WORK THERE IS HOWEVER NO TRACE OF THE MATERIALS — THE
 MATTER WILL NOW BE INQUIRED INTO — MEANWHILE AS THIS IS THE
 ONLY CAUSE OF DELAY IN SENDING UP THE COMPLETION REPORT OF
 COMBINED OFFICES, IT SHOULD BE AT ONCE ADJUSTED.

COLLECTOR'S CUTCHERRY AT BELLARY RS. 47,540 — THERE IS ONLY
 ONE CONTRACTOR WHO UNDERTOOK TO EXECUTE WORK TO EXTENT OF
 RS. 15,000 BEFORE END OF MARCH 1887 AT WHICH DATE ONLY WORK

25/10
 VALUED AT RS. 8,698 HAD BEEN DONE, VIDE CERTIFICATE OF THAT
 DATE. THE NEXT CONTRACT CERTIFICATE IS DATED JULY 1887 CON-
 TAINING MEASUREMENTS MADE IN THAT MONTH. CODE PARA 1367
 REQUIRES MONTHLY MEASUREMENTS. THE MATERIALS AT SITE OF THIS
 WORK ARE STATED IN THE ACCOUNTS TO BE WORTH RS. 1,554-10-0.

22. MAINTAINING THE BELLARY CANTONMENT ROAD — TENDAY REPORTS
 FOR PERIODS 12TH, 30TH APRIL 1887, 2ND TO 20TH MAY AND 31ST
 TO 31ST MAY 1887 WERE RECEIVED IN THE DIVISIONAL OFFICE ABOUT
 THE 30TH JUNE 1887, IN WHICH MONTH'S WORK ABSTRACT THE LIABILI-
 TIES FIRST APPEAR.

23. REPAIRING THE ROAD FROM RAMANDROOG TO SUNDUR FRONTIER
ON HOSFETT SIDE, RS. 8,520 — IN THIS CASE ALSO THE LIABILITIES
 INCURRED IN APRIL AND MAY 1887 FIRST APPEAR IN THE WORK
 ABSTRACTS FOR MAY AND JUNE RESPECTIVELY, THE TENDAY REPORTS
 BEING RECEIVED WITH THE NOMINAL MUSTER ROLLS. A CIRCULAR HAS
 LATELY ISSUED CALLING UPON SUB-DIVISIONAL OFFICERS TO RENDER
 REPORTS
 TENDAY PUNCTUALLY.

24. FOR THE FOLLOWING WORKS THERE ARE NO AGREEMENTS THOUGH
 THE WORK IS BILLED FOR IN FORM NO. M 141:-

(A). CONSTRUCTING ADDITIONAL OUT-BOUSES FOR THE HEAD
ASSISTANT COLLECTOR'S BUNGALOW AT PENUKONDA, ESTIMATE RS. 640.

(B). REPAIRING MUNSIFF'S COURT AT PENUKONDA, RS. 2,789
 AND THE WORKS IN PROGRESS IN JUNE AND JULY ABOUT 30 IN NUMBER
 WHICH ARE EXECUTED BY PIECEWORK ARE DONE UNDER A MERE WRITTEN
 ORDER TO CARRY THE WORKS OUT WITH NO SORT OF AGREEMENT. THE
 EXECUTIVE ENGINEER REGARDS CHAPTER XII OF THE CODE AS ALLOWING
 HIM THE OPTION OF ENTERING INTO A WRITTEN, STAMPED AGREEMENT

OR A MERE VERBAL AGREEMENT WITH THE CONTRACTORS AND PIECE-
WORKERS.

25. CONSTRUCTING COLLECTOR'S BUNGALOW AT ANANTAPUR, RS. 28,190-
THE BALANCE OF MATERIALS AT SITE ON 31ST MARCH 1887 WAS RS.
6,547-7-8. THE WORK IS BEING DONE BY ONE CONTRACTOR, AND
TENDAY REPORTS ARE NOT RECEIVED AND THE MATERIALS AT SITE OF
SUCH WORKS ARE NOT REGULARLY REPORTED MONTHLY AS REQUIRED BY
CODE PARA 1867. MEANWHILE THERE IS NO MEANS OF KNOWING
WHETHER THE BALANCE IS CORRECT.

26. TALUQ CUTCHERRY AT HAFUNHALLY, RS. 26,715 - THE BALANCE
OF MATERIALS AT SITE AS STATED IN THE ACCOUNT IS RS. 739 WHICH
IS FOUND NOT TO REPRESENT MATERIALS, BUT LOSS ON MATERIALS,
WHICH SHOULD BE WRITTEN OFF TO FINAL SUBHEADS OF THE ESTIMATE
UNDER THE SUPERINTENDING ENGINEER'S ORDERS.

27. HEAD SLUICE TO THE SUPPLY CHANNEL AT HINDUPUR TANK - NO
SANCTIONED ESTIMATE; THE EXPENDITURE REACHED RS. 406 IN THE
SHAPE OF MATERIALS, WHICH WERE IN MARCH 1887 AT SITE, THE WORK
BEING STOPPED.

28. HEAD ASSISTANT COLLECTOR'S CUTCHERRY AT HOSPETT, RS. 4,309
MATERIALS AS STATED IN ACCOUNT WERE WORTH ON 31ST MARCH 1886
RS. 160, SINCE WHICH DATE THERE HAS BEEN NO PROGRESS IN THE
WORK AND THE MATERIALS STILL REMAIN AT SITE. THEY WERE COUNTED
ON 30TH APRIL 1887. THE WORK WAS COMPLETED A YEAR AGO AND
THE MATERIALS REQUIRE ADJUSTMENT.

29. SUBSIDIARY JAIL AT ALLUR, RS. 10,776 - MATERIALS VALUED
AT RS. 30 ARE STILL REQUIRING ADJUSTMENT UNDER THE SAME CIR-

CUMSTANCES AS ABOVE.

30

GENERAL REMARKS.

CODE PARA 1642 NOTE (D) REQUIRING THAT ALL VOUCHERS NOT
YET SENT UP TO AUDIT SHOULD BE KEPT UNDER LOCK AND KEY IS NOT
OBSERVED; IT IS SPECIALLY DESIRABLE THAT THE RULE SHOULD BE
FOLLOWED IN THE CASE OF CONTRACT AGREEMENTS.

31. PAYMENTS ON BEHALF OF OTHER DIVISIONS ARE AS A RULE
PROMPTLY ADVISED AND TRANSFER EFFECTED, BUT THERE HAVE BEEN
EXCEPTIONS, VIZ. RS. 140 ADVANCED TO ACCOUNTANT BASHIEM NAIDOO,
PAID ON 6TH AND ADVISED ON 20TH MAY 1887. RS. 19 PAID TO
BRAGAVANTA ROW ON 17TH, ADVISED ON 27TH MAY 1887. RS. 88-4-7
PAID TO MR. PETERS, SUPERINTENDING ENGINEER ON 17TH, ADVISED ON
29TH JUNE 1887.

32. CODE PARA 1867 REQUIRING IN THE CASE OF WORKS DONE BY
CONTRACT A MONTHLY REPORT OF MEASURED WORK AND MATERIALS IS
NOT FOLLOWED - IF IT WERE, THERE WOULD BE MUCH LESS CHANCE OF
DELAY IN PAYMENTS OF CONTRACTORS AS WELL AS OF ACCOUNTING FOR
WORK DONE.

33. THE ORDERS OF GOVERNMENT ARE DESIRABLE AS TO THE PROCE-
DURE TO BE ADOPTED IN CANCELLING MEASUREMENTS - THE ORDERS
AT PRESENT IN FORCE ARE CONTAINED IN STANDING ORDER NO. 158
OF 1885, CORRECTING FORM NO. M 19 - THERE IS NOTHING IN THE
CODE.

34. THE PROCEDURE RECOMMENDED IS THAT WHEN EXTRACT OR COPY
OF ANY MEASUREMENT IS SENT UP WITH A CONTRACTORS BILL, AS
PER CODE PARA 1818, THAT PART OF THE MEASUREMENT BOOK WHICH

IS COPIED OR EXTRACTED SHOULD BE CANCELLED WITH A RUBBER STAMP, REFERENCE BEING GIVEN TO THE EXTRACT OR COPY AS ALSO TO THE BILL; AND THAT WHEN SUCH BILL IS PAID THE EXTRACT OR COPY SHOULD BE SIMILARLY CANCELLED, A REFERENCE BEING GIVEN TO THE PARTICULARS OF PAYMENT.

35. THE STANDING ORDER ABOVE QUOTED HAS BEEN SINCE LAST INSPECTION MET BY USING AN OFFICE DATE STAMP WITHOUT PARTICULARS EITHER OF BILL OR OF PAYMENT, BUT IT WOULD BE BETTER TO HAVE EXPLICIT INSTRUCTIONS ON THE SUBJECT APPLICABLE TO EVERY DIVISION. FURTHER AS REGARDS MEASUREMENTS THE ORIGINAL FIGURES SHOULD, IT IS THOUGHT, APPEAR IN THE MEASUREMENT BOOK AND NOT ON A SHEET OF PAPER.

36. WITH REFERENCE TO CODE PARA 1644, CONTRACT CERTIFICATES SHOULD NOT BE SIGNED BY THE CONTRACTOR IN DUPLICATE, ONLY ONE CONTRACT CERTIFICATE SHOULD BEAR HIS SIGNATURE, ANY COPY ~~BEING~~ BEING A MERE COPY, SIGNATURE AND ALL.

37. THE CONTRACTORS' LEDGER IS NOT NOW SUBJECT TO ALL THE SAME REMARKS AS IN PARA 10 OF LAST REPORT, ^{BUT} ONLY TO THOSE IN THE CONCLUDING ^{SENTENCE} OF THAT PARA. WORK MEASURED SHOULD BE PROMPTLY REPORTED (IN MEASUREMENT SHEET) AND SHOULD AS PROMPTLY BE CREDITED TO THE CONTRACTOR IN HIS LEDGER ACCOUNT, AND IF CODE PARA 1567 WERE OBSERVED THE CONTRACTORS' LEDGER WOULD BE MUCH MORE FULL AND SATISFACTORY TO ALL CONCERNED BEING MORE FREQUENTLY POSTED.

THE LATE OR INFREQUENT MEASUREMENT AND PAYMENT OF CONTRACTORS AS NOTICED IN CERTAIN INSTANCES, MUST BE CONTINUED TEND TO PREJUDICE FUTURE CONTRACTORS IN TENDERING FOR WORK

AS WELL AS IN EXECUTING IT.

38. THE BALANCES DUE TO CONTRACTORS ARE SOME OF THEM VERY OLD AND LONG OVERLOOKED, FOR INSTANCE RS.5-10-0 DUE SINCE OCTOBER 1885 TO KOMARA GONDA, RS.89 DUE SINCE MAY 1886 TO RAMASWAMY NAIDOO, RS.83 DUE SINCE JULY 1886 TO BALAKRISHNA PILLAI, RS.19 DUE TO TALOO HANNAH AND RS.77-6-5 TO JALLI BASSA LINGAPPAH SINCE AUGUST 1886, RS.475 DUE SINCE NOVEMBER 1885 TO S. KRISHNASWAMY MOORE. FOR REPAIRS IN BELLARY FORT RAMPARTS ETC. HAS BEEN WITHHELD TILL NOW, PENDING FINAL MEASUREMENT BY THE SUB-DIVISIONAL OFFICER.

39. THERE ARE OTHER SMALL ITEMS. THE WHOLE OF WHICH ARE NOW ABOUT TO RECEIVE ATTENTION. THERE ARE ALSO 4 ITEMS DUE TO PIECEWORKERS:-

RS.37-14-1 SINCE SEPTEMBER 1884.
RS.10-10-7 SINCE JUNE 1884.
RS.13-13-9 SINCE FEBRUARY 1884.
RS.10-1-8 SINCE OCTOBER 1885.

AND WHICH WILL NOW BE ADJUSTED.

40. OF WORKS COMPLETED FOR WHICH COMPLETION REPORTS HAVE NOT BEEN RENDERED TO THE EXAMINERS' OFFICE, ONE NAMELY SUB-REGISTRARS OFFICE AT HAVENAHADGALLY WAS FINISHED IN AUGUST 1886, ANOTHER TALUK CUTECHERRY AND CUTHOUSES AT HAPPENHALLY WAS COMPLETED AND FINAL PAYMENT MADE IN JULY 1887.

41. RS.67-3-2 PAID INTO TREASURY (HOSPETT) BY MR. OVERSEER LAZARUS IN MARCH 1887 WAS NOT MADE KNOWN TO THE EXECUTIVE ENGINEERS OFFICE BY THE NORTHERN SUB-DIVISIONAL OFFICER TILL THE 11TH APRIL 1887, AND RS.67-10-0 PAID BY MR. OVERSEER MOONESAMY MOORE, INTO THE HAPPENHALLY TREASURY IN APRIL 1887 WAS

NOT REPORTED TILL MAY - THE CONSEQUENCE BEING THAT THE CIVIL ACCOUNT SHOWED MORE RECEIPTS FROM THIS DEPARTMENT THAN WAS ENTERED BY THE EXECUTIVE ENGINEER IN HIS CONSOLIDATED TREASURY RECEIPT, AND THIS NECESSITATED A REVISED CASH ACCOUNT CURRENT AND ADDITIONAL CASH BOOK ENTRIES.

42. WITH REFERENCE TO PARA 25 OF LAST REPORT TEN BUILDINGS ARE NOW HIRED FOR THOSE ENTITLED TO QUARTERS, THE AGGREGATE RENT PAID BEING RS.275 - THAT RECEIVED BEING RS.63 ONLY, THE RENT PAID IS IN NINE OUT OF THE TEN CASES IN EXCESS OF AUTHORIZED SCALE, AND FRESH SANCTION OF GOVERNMENT IS NECESSARY UNDER G.O. NO. 1819 W. DATED 14TH MAY 1887 AND HAS BEEN APPLIED FOR.

43. WITH REFERENCE TO PARA 27 OF LAST REPORT, THE REGISTER OF BUILDINGS IS STILL INCOMPLETE, THIS IS A REGISTER WHICH IT IS IMPOSSIBLE TO CHECK THOROUGHLY - THERE BEING NO BASIS FOR SUCH CHECK - BUT OF WORKS WHICH WERE NOTICED DURING THE INSPECTION THE FOLLOWING WERE NOT, BUT SHOULD HAVE BEEN FOUND IN THE REGISTER OF BUILDINGS:-

1. COMBINED P.W.D. OFFICES AT BELLARY.
2. INSPECTION LODGE AT HOSPETT.
3. SUB-DIVISIONAL OFFICERS BUNGALOW AT ANANTAPUR.
4. POLICE APOTHECARYS QUARTERS AT ANANTAPUR.
5. DOUBLE APOTHECARYS QUARTERS AT BELLARY.

MANY WORKS ENTERED IN THE REGISTER OF BUILDINGS STILL SHOW NO VALUE.

44. THE SUSPENSE ACCOUNTS WERE CHECKED. MISCELLANEOUS ADVANCE SCHEDULE CONTAINS NOTHING NOTEWORTHY AND IS IN ORDER. THE DEPOSITS SCHEDULE FOR JULY 1887 CONTAINS ONE ITEM DATING FROM MARCH 1886 - RS.52 BY WAY OF SECURITY FROM

98/13 8/29
A CONTRACTOR WHICH HAS BEEN ATTACHED BY THE SUB-COURT. THIS MAY BE PAID INTO THE COURT UNDER G.O. NO. 1818 W. DATED 14TH MAY 1887 - THE WORK OF THE CONTRACTOR HAVING BEEN FINISHED. SAVINGS BANK PASS BOOKS FOR ALL ITEMS OF DEPOSITS WITH THE SAVINGS BANK WERE PRODUCED AND FOUND IN ORDER.

45. OF STOCK THERE IS A SMALL BALANCE OF RS.114-10-11, SAID TO BE THE VALUE OF 4 VENTILATORS, RS.40. DYNAMITE AND FUSE, RS.74-10-11 WHICH ARE AT BELLARY. THE VENTILATORS ARE ABOUT TO BE SOLD BY AUCTION. THE DYNAMITE AND FUSE ARE LIKELY TO BE TRANSFERRED TO SOME OTHER DIVISION SHORTLY. VERIFICATION TOOK PLACE IN JULY 1887 WHEN THEY WERE INSPECTED BY THE EXECUTIVE ENGINEER AND SUB-DIVISIONAL OFFICER.

46. THE STORE ACCOUNTS ARE IN ORDER AND THE BALANCE AS ABOVE IS COVERED BY SANCTION.

47. THE DIVISIONAL TOOLS AND PLANT RETURN WAS CHECKED WITH THE SUB-DIVISIONAL RETURNS AND FOUND TO AGREE. THE FAMINE TOOLS ARE SEPARATELY STACKED FROM P.W.D. TOOLS AND ACCOUNTED FOR IN SEPARATE RETURNS. ON THE 25TH APRIL 1887 THERE WAS DEBITED IN THE SOUTHERN SUB-DIVISIONAL CASH BOOK RS.467-15-5 FOR PROCEEDS OF SALE OF 4448 FAMINE TOOLS UNDER THE SUPERINTENDING ENGINEERS ORDERS. WITH REFERENCE TO SIMILAR SALE NOTICED IN PARA 24 OF LAST REPORT. ORDERS ARE REQUESTED WHETHER THE SUPERINTENDING ENGINEER HAS POWER TO ORDER THE DISPOSAL OF FAMINE TOOLS.

48. THE BUDGET REGISTERS WERE FOUND IN ORDER.

49. SERVICE BOOKS WERE EXAMINED AND FOUND COMPLETE IN NUMBER.

50. THE FOLLOWING SERVICE BOOKS REQUIRE RE-ATTESTING BY THE EXECUTIVE ENGINEER:-

NAME.	DATE LAST ATTESTED.
SUB-CONDR. WARD	29TH JUNE 1874.
MOONESAMY MOODR. CLERK	4TH APRIL 1873.
T. MOONESAMY MOODR. SUPERVISOR	31ST DECEMBER 1876
MR. LAZARUS	14TH NOVEMBER 1875
VELLORE SANKAPA MOODR.	31ST OCTOBER 1873.
B. LYALOO NALDOO	12TH JUNE 1877.
VETHA-CHILLA MOODR.	30TH JUNE 1873.
NARASINGA ROW	10TH SEPTEMBER 188

IN THE SERVICE BOOK OF B. NARASINGA PERUMAL PILLAI, CLERK, THE LAST INCREMENT GRANTED TO HIM IN JULY 1887 IS NOT ENTERED, ALSO LEAVE TO HIM FOR ONE MONTH WITHOUT PAY IS NOT ENTERED.

IN THE SERVICE BOOK OF KOLANDVELU MOODR, SUP-OVERSEER, AN EXTENSION OF LEAVE WITHOUT ALLOWANCE FOR TWO MONTHS GRANTED TO HIM IN JULY 1887 IS NOT ENTERED.

51. CORRECTIONS OF THE DIVISION ACCOUNTS FOR NOVEMBER 1886 ADVISED IN THE EXAMINERS AUDIT NOTE HAVE BEEN EFFECTED IN CASH ABSTRACT AND OFFICE COPY OF CASH ACCOUNT CURRENT, BUT NOT IN THE SCHEDULES CONCERNED. IN SUBSEQUENT MONTHS CORRECTIONS HAVE BEEN CORRECTLY CARRIED OUT.

52. THE ACCOUNT OF SERVICE LABELS IS IN ORDER.

53. THE TRAVELLING ALLOWANCE PAID TO LOWER SUBORDINATE OFFICE AND PETTY ESTABLISHMENTS ON CLAIMS FOR JOURNEYS IN MARCH AND APRIL 1887 IS CORRECT.

54. THE CLAIMS OF OFFICE AND PETTY ESTABLISHMENTS ARE AT PRESENT STATED ON SLIPS OF PAPER - AND OFTEN STATE MERELY THE NUMBER OF DAYS FOR WHICH THE CLAIM IS MADE - EXACT DATES

BEING GENERALLY OMITTED. IT WAS IN SUCH CASES NECESSARY TO CHECK THE MOVEMENTS OF THESE INDIVIDUALS BY THE MOVEMENTS OF THE OFFICER OR SUBORDINATE WITH WHOM THEY TRAVELLED, AND THIS WAS NOT POSSIBLE IF OR WHENEVER THE JOURNAL OF THE OFFICER OR SUBORDINATE HAPPENED TO BE STILL IN THE EXAMINERS OFFICE. FOR THIS REASON NO FURTHER TRAVELLING ALLOWANCE ADDED THAN OF CLAIMS FOR MARCH AND APRIL 1887 WAS ATTEMPTED, AND IT IS NECESSARY THAT IN FUTURE ALL TRAVELLING ALLOWANCE CLAIMS BY WHOMSOEVER MADE SHALL BE IN THEMSELVES EXPLANATORY ENOUGH FOR PURPOSES OF AUDIT AND SHOULD BE STATED IN JOURNAL FORM.

55. THE ACCOUNTANT IS SUFFICIENTLY ASSISTED.

BELLARY
10TH AUGUST 1887.

(SIGNED) H. PAINIER.
INSPECTING OFFICER.

(TRUE COPY.)

HONY. ASST. EXAMINER F.W. ACCOUNTS.

No 2986W
PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the

8th Nov/07
READ the following

Office note from the Secy P.W.D. No 607 of 4.10.07.
11

Communicated to
the Supy Engr III Circle,
for the information &
guidance of the Engrs
Belted division -

2. The suggestion in
para 2 of the Secy's Office
note is approved.
3. The Engr. Engr. should
be called on to report
on the points mentioned
in paras 3, 6, 7, 11, & 13,
& the Supy Engr will
note his views on those
mentioned in paras 4 & 5.

Separate

4. Separate communication from the Secy on the subjects of paras 8 & 9 will be awaited.

5. The Engrs will quote the order under which famine tools were disposed of.

(1407)

25.10.07

25.10.07

24/11

I. S. T. Circle

Secy Moa

Cu

enc. 5-11-07 R. S. 11-07

7993
Govt. of (1887) Madras.
PUBLIC WORKS.

9/11
Recd 10/11/94

Dated

By

Encl.

G.O. 8 Nov 1887, No. 2986

Inspection

Orders and the notes
of the Betmarry
Division office, submitted
by the Encl. P.W.D.

40
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