

No. 2680 of 1.12.88

To W.

No intimation of Lutchmanacharry having been appointed as permanent lock superintendent in January 1888 seems to have been received in my office; he was understood to be a temporary servant, and therefore no objection was taken on the score of his having attained the age of 25 years. When he was appointed permanent clerk from 26th. April 1888, his pay was disallowed pending sanction of Government as required by Code paras 176 and 426 A.

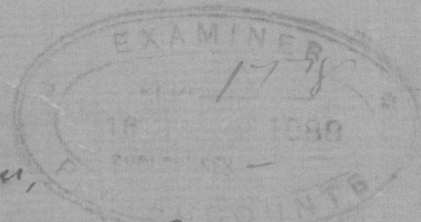
2. The pay of the clerk will be admitted if sanctioned by Government under the Code paras quoted.

*12.466300 of 23.11.88
4.488000 of 14.11.88
2.299300 of 24.9.88
2.242900 of 9.8.88
1.620000 of 15.6.88
1.537000 of 21.6.88
991000 of 14.4.88*

B. H. M.

The admission of Mr. Lakshmanachary into the public service after he had attained the age of 25 years is sanctioned subject to the usual conditions as regards pension.

12.50
12.11.88



From,

*The Suptg Engineer,
2nd. Circle.*

To,

*The Chief Engineer,
D. W. S.*

Dated 8th Nov 1888.



3.12.88

No. 1739 Rs.

Go. 3855 W of 8.10.88

M. Lakshmanachari - Clerk - appointment of - who was over 25 years of age - Requesting to obtain Govt. sanction to the - to enable the Examiner to pass his pay from the 26th April 1888 - No. 4488 C of 14 Nov 1888

To C

For remarks.

12.11.88

D. W.

No 1739.Hs.

Superintending Engineer, Office
Moolvel,
8th November 1888

From

J. Hannan Esquire
Superintending Engineer,
H. Circle

To

Chief Engineer,
Public Works Dept.,
Madras

Sir,

I have the honor to bring to your notice that M. Lakshmanachary, who was over 25 years of age was appointed as Lock Superintendent of Ankuram in the Krishna Eastern Division on a salary of Rs 12 per mensem, and drew pay from the 24th January 1888 to the 25th April 1888, without any objection from the Examiner.

2. On his being promoted to a Clerk's place on Rs 15 in the Amicut Superintendent's Office, Bez made from the 26th April 1888, his pay was being disallowed by the Examiner of P.W. Accounts on the plea that he was over 25 years of age.

3. As Lakshmanachary was over

25 years of age, when he was appointed
Lock Superintendent in January 1888,
it is not known why the Examiner should
have passed his pay as Lock Superin-
tendent, and disallowed his pay as
Clerk on Rs 15, to which he was
subsequently promoted.

4. So, however, the appointment of this
man over the age of 25 years was made
on the 24th January 1888, i.e., before
receipt of S.O. No. 188 of 20.10.87, which
reached this office on the 7th February 88.
I have the honor to request you will be
good enough to obtain the necessary
sanction of Government, to enable the
Examiner to pass his salary from the 26th
April 1888.

I have the honor to be

Sir
Yours most obedt Servt

W. H. H. H.
Superintending Engineer
H. C. H. H.

No. 2993 W 4/24-7-88
 " 2429 W " 9-8-88
 " 1620 W " 15-6-87
 " 1557 W " 21-6-86
 " 991 W " 16-4-86

1888.

P. W. DEPARTMENT.

Current No. 11524

From

The Suptg. Engineer
 II circle.

ENCLOS.—

No. 1739 K. S.

Dated 8th Nov. 1888

Received 12 — do —

SUBJECT.

Requesting to obtain the sanction of Govt to the appointment of M. Sakshmanachari who was over 25 years of age, as clerk on Rs 15 in the Ancient Supt's office, Beypada, to enable the Exr. to pass his pay from the 26th April 1888.

DISPOSAL.

No. 4438 C Dated 14th Nov. 1888

To
 C

For remarks.

(2d) W. L. C. B.

12-11-88

D. W.

Recd to
 15/11

28/11

For remarks.

12.11.88

D. W.

Subject to the usual con-
 -ditions as regards pension.

W. L. C. B.
 12.11.88

3290 W 7 24/4/86

88-1 10402993 04
28-2 9-07342
10-3 21-10034
28-3-15-07342
10-4-11-10194

B. No 2429 W. 9.8.88
E.C. 991 W. 16.4.86
" 1620 W. 15.6.87
" 1537 W. 21.6.86.

4/10

(3)

No 2993
17 SEP 24
CHIEF SECRETARY
GOVERNMENT OF MADRAS
19 SEP

The admission of
Srinivasa Aiyangar
on the permanent
establishment after
the age of 25 years
is sanctioned, subject
to the usual conditions
in regard pension.

2. The recommendation
in para 5 of the Supg.
Engr's letter will be
considered by the Financial
Dept. ^{cannot be approved}

MCM
15.9.88

Jm
17/9/88

Jm
19/9/88

Supg Engr 6th Circle
Resent. P.W.C
~~File Dept.~~

Chief Secy for favour
22/10/88
22.9.88
O. 15.9.88

P.W.C. No 9256

P. W. D. 6TH CIRCLE.

(3)

From
The Superintending Engineer,
6th Circle.

To
The Chief Engineer
P.W.D.
Madras.
No. 1344/f

Dated 10th
Sept 12th
Received 14th } September 1888

Enclosure. Kib

Srinivasa Aiyangar
Clerk V. Class 1st Grade.

Requesting to exempt
— from the 25 years bar.
for the reasons stated. also
General permission to other
Temporary Establishment.

with order

OFFICE OF THE SUPERINTENDING ENGINEER,
6TH CIRCLE.

Trichinopoly 10th September 1888.
Sept 12th.

No. 1344 T J

From J. W. Randall Esq. M. I. C. E.
The Superintending Engineer,
6th Circle.

To

The Chief Engineer
P. W. D.

Sir,

ENCLOSURES.

I have the honor to report
that one Trinivasa Aiyangar was
employed in the Tanjore Division
as a temporary Clerk on Rs 15 per
mensem from August 1884 to Febru-
ary 1887 when his services were dis-
pensed with in the general reduction.

2. He is now employed as a
Sub: pro: tem: Clerk V class, 1st grade,
in the same Division. In his No 3368
7-9-88
the Executive Engineer, Tanjore Du,
has recommended his confirmation
in his present post as there is a
vacancy owing to the death of an-
other overseer's Clerk. I am un-
able to confirm him in his pre-
sent grade as he is over 25 years
of

of age.

3. Irinivasa Chiyangaris date of birth is reported to be 20-11-1860.

I request that you will be good enough to exempt him from the 25 years bar.

4. I have also the honor to point out, that in consequence of there being a large temporary establishment now employed, similar instances will frequently occur.

5. If general permission could be given to bring on to the permanent establishment, men employed on Temporary establishment before they were 25, frequent references might be avoided.

I do not think
this should be done
here

I have the honor to be,
Sir,

Your most obed^t Servant

Lt W. Randall
Capt & Engineer
6th Circle

B. No 21294. 9.8.88
G.O. 9914. 16.4.86

G.O. 9914. 16.4.86
1620.W. 15.6.87.

P.W.C.W. 7346

(3)
From
The Supt. Engineer,
Fourth Circle

No. 2429 W of 9 August 1888
B
Hand
PPH
Lang

The admission of
B. Subba Rao into the
public service after the age
of 25 years is sanctioned,
subject to the usual conditions
as regards pension.

Dated 23rd July 1888

Recd 26

11240. 15.3.8

No. 307
RW

No. 2429 W of 9 August 1888
Encls. -

For
30/7/88

Note - Such orders if not passed
within Public Dept. & at least
have the Chief Secy's Counterinitials

P.T.O.

To The Supt. Engineer IV Circle
" " Examiner P.W. Accounts.

B. Subba Rao. Store
Keeper, West Coast Dist.
Dist. Office -

Request to obtain
sanction of Government
for admission into the
permanent public service
of —, under para 176
of the P.W. Code.

Chief Secy for Finance

with order

22/10 P/10
G.O. 135. 9.6.87

27.7.88

2/10/88
B.S. 27.7.88
30.7.88
P.W. 28.7.88
P.W. 28.7.88
P.W. 28.7.88

With order

B. No 2629 W. 9.8.88
G.O. 991 W. 16.4.86

held continuous acting appointments in the Department since May 1885.

3. Requests also that under Code para 790, the sanction of the Chief Engineer may be obtained to the limit of security viz Rs 200 he has deposited for the appointment.

Attraser Col R.E.
Executive Engineer.

No. 307
11/10

Submitted to the Chief Engineer with a request that he will be good enough to obtain the sanction of Government for the admission of B. Subba Row into the permanent appointment of the public service under para 176 of the P.W. Code.

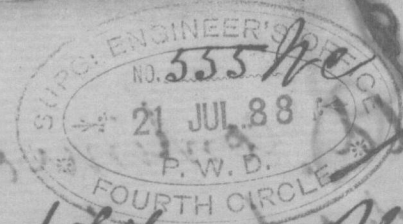
2. Subba Row proved himself to be a very useful clerk & accountant during his tenure of acting appointments for the last 3 years and his services were appreciated by the Examiner of P.W. Accounts vide para 8 of his notes printed with G.O. No 991 W of 16th April 1886.

PH
Camp Royacotta
23rd July 1888 3
Pudrahu - Buchman. Major R.E.
Supg Engineer, H. Circle.

Chief Gen. Secy

22/10 P 2/10

with order



From
 Col. J. Fraser R.E.
 Executive Engineer
 West Coast Division
 To
 Mr. Supdg. Engineer
 4th Circle

Dated 19 July 1888

No. 461

Has the honor to
 request that sanction
 of Government, Code
 para 176, may be ob-
 tained to the admis-
 sion of B. Subba Rao
 aged 27 years 10 months
 into the public service
 as a permanent Store-
 keeper from May 1888.

2. This clerk has
 held

Note for the Noble Member

The procedure adopted is
 in accordance with G.O.
 689 of 10 June 1887. Financial.
 Under these orders, the
 counter initials of the Chief
 Secretary are required only
 in cases in which it is
 proposed to retire a man
 under the 55 years rule -

M. M.
 2/7/88 J

Right
 P.H.

2/8
 3-8 88

G.O. 991 W. 7/16. 4. 86
1620 W. 15. 6. 87.

P. W. C. 24 7/16

GENERAL.
ESTABLISHMENT.

Gobt. of {1887} Madras.

PUBLIC WORKS.

Dated June, 15th.

Recd.

Encl.

G.O., 15th June 1887, No. 1620 W.

JUNE.

25 and 55 Years' Rules

Proceedings, Financial Department, deciding that the administrative department concerned should, in future, deal with all cases falling under both the —, recorded for guidance.

With order

15TH JUNE 1887, No. 1620 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

General.
Establishment.

READ—the following paper :—

G.O., dated 10th June 1887, No. 689, Financial.

Read again—

G.O., dated 2nd June 1886, No. 487, Financial.

Read also—

Office note from the Revenue Department, No. 33, dated 20th May 1887.

Order—dated 10th June 1887, No. 689, Financial.

In supersession of the orders contained in the proceedings read above, the administrative department concerned will, in future, deal with all cases falling under both the 25 and 55 years' rules, provided that, when it is proposed to retire a man under the latter, the counterinitials of the Secretary in the Financial Department are obtained to the draft order.

(True Extract.)

(Signed) H. E. STOKES,
Ag. Chief Secretary.

ORDER—dated 15th June 1887, No. 1620 W., Public Works.

Recorded, for guidance, with reference to G.O., No. 1557 W., dated 21st June 1886.

2. In future all cases falling under the 25 and 55 years' rules, in the Public Works Department, will be dealt with in the General Branch of the Public Works Secretariat.

(True Extract.)

(Signed) J. O. HASTED, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Chief Engineer for Irrigation.
„ Consulting Engineer for Railways.
„ Examiner, Public Works Accounts.

Exd. E. Fernandez.
Spare Copies

GENERAL.
ESTABLISHMENT.

Govt. of {1886} Madras.
PUBLIC WORKS.

Dated June, 21st.

Recd.

Encl.

G.O., 21st June 1886, No. 1557 W.

JUNE.

Twenty-five and Fifty-five
Years Orders

Proceedings, Financial Department, directing that all applications in connection with the — shall in future be dealt with in that department, communicated, with remarks, to officers of the Public Works Department.

2ND JUNE 1886, No. 487, FINANCIAL.

GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

READ—again the following papers :—

G.O., dated 15th September 1879, No. 1772, Financial.

ABSTRACT.—Directing that no person whose age exceeds twenty-five years shall in future be admitted into the public service without the previous sanction of Government being obtained for such admission.

G.O., dated 13th June 1885, No. 947, Financial.

ABSTRACT.—Directing that in future, all cases in which it is proposed either to retain, or dispense with, the services of a Government servant on his reaching the age of fifty-five years, shall come before Government.

ORDER—dated 2nd June 1886, No. 487, Financial.

His Excellency the Governor in Council observes that both the rulings recorded above fall under one of the Financial Codes, and that it is desirable on this account, as well as to secure uniformity of practice, that all applications to Government should be dealt with in the Financial Department. This course will accordingly be adopted in future.

(True Extract.)

E. F. WEBSTER,
Chief Secretary.

To all Departments of the Secretariat.
„ the Accountant-General.

Exd. A. Raitt.

Govt. of {1886} Madras.
FINANCIAL.

Issued

Recd.

Encl.

G.O., 2nd June 1886, No. 487.

JUNE.

Twenty-five and Fifty-five years'
Orders.

Directing that all applications for the exemption of persons from the — shall in future be dealt with in the Financial Department.

21st JUNE 1886, No. 1557 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

General.
Establishment.

READ—the following paper:—

Proceedings, Financial Department, dated 2nd June 1886, No. 487.

ORDER—dated 21st June 1886, No. 1557 W., Public Works.

Communicated to officers of the Public Works Department, with advertence to G.O., No. 2500 W., dated 3rd September 1879, and paragraph 839 of the Public Works Code.

2. Paragraph 2 of G.O., No. 984 W., dated 16th April 1884, will be cancelled, and paragraphs 174 and 839 of the Public Works Code will be amended in accordance with the rule now promulgated. In future the prior sanction of Government to the appointment of men over twenty-five years of age should invariably be applied for.

(True Extract.)

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

To the Chief Engineer for Irrigation.
" Consulting Engineer for Railways.
To the Superintending Engineers.
To the Superintendent of Works, Tank Maintenance Scheme.
" Consulting Architect to Government.
" Examiner, Public Works Accounts.

Exd. E. Fernandez.
Spare Copies

GENERAL.
ACCOUNT.

Gobt. of {1886} Madras.

PUBLIC WORKS.

Dated April, 16th.

Recd.

Encl.

G.O., 16th April 1886, No. 991 W.

APRIL.

Inspection Notes

Orders on the — on the West Coast division office, submitted by the Examiner, Public Works Accounts.

occasioned much correspondence, and it is now found that Rs. 500 beyond the amount contemplated in the above G.O. will have to be paid to the owner of the land for his conveyance of the same to Government.

13. *Post office at Barkur.*—This building was demolished in March 1885 under orders from the Superintending Engineer. The orders of Government were necessary under Code, paragraph 1217, but have not yet been obtained in spite of the matter being repeatedly noticed in the audit note.

14. In December 1884 Rs. 288 was advanced to the Chief Engineer, Cochin State, on account of a male latrine to be constructed at Trichoor; the latrine only cost Rs. 275-12-9 and completion report came in in December 1885. In January 1885 Rs. 33-7-8 was paid to the same officer as above for expenditure incurred in building a lightning conductor. The lightning conductor was afterwards pulled down and re-erected, Rs. 27-14-4 being again paid on its account. The whole cost of reconstruction was latterly stated to be Rs. 50-0-1, but the unexpended balance for the male latrine, Rs. 12-3-3, and the amount already remitted, Rs. 27-14-4, make the balance now remitted only Rs. 9-14-6. Future advances of the above kind should be given according to the procedure ordered in Code, paragraphs 2408 and 2410 (3). Amounts so allowed should be treated in every respect as imprests, and should not, as has been done in the above case, be charged to works pending accounts.

15. The register of buildings is still incomplete, certain information from sub-divisions having been some time awaited. Buildings purchased by Government should be at once entered in the register.

16. The schedule of buildings rented and available should be regularly submitted to the Examiner, Public Works Accounts, with the accounts.

17. Sub-divisional offices require inspection by the Executive Engineer every six months.

18. Tools and plant returns from sub-divisions were compared (form No. M. 13) with the divisional return.

19. The registers of budget appropriations and the register of liabilities are intelligently maintained by clerk A. Narainasawmy Pillay.

ORDER—dated 16th April 1886, No. 991 W., Public Works.

Communicated to the Superintending Engineer, IV Circle, for the information and guidance of the Executive Engineer, West Coast division.

2. The notes of inspection show that much of the accounts work is done by clerks, and that the accountant takes little interest in his work. This is unsatisfactory, and the Examiner will address the accountant on the subject in view to his paying more attention to his duties in future.

3. The Superintending Engineer's attention is drawn to the subject of paragraph 3 of the Examiner's letter; and he will take the necessary steps for remedying the irregular practice noticed in paragraph 6 of the notes.

4. The state of the measurement books in the division requires improvement, and the register of buildings should be completed. The Superintending Engineer will report on the subject of paragraph 12 of the notes, and will explain why the sanction of the Government to the demolition of the Post office at Barkur has not yet been applied for.

5. The Government regret to find that the state of the divisional office has fallen off since the last inspection. Endeavours should be made to place it in a more satisfactory condition without delay.

(True Extract.)

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

To the Superintending Engineer, IV Circle.
" Examiner, Public Works Accounts.
Exd. P. L. Pereira.
Spare Copies

4. The cash accounts from sub-divisions as well as the Executive Engineer's cash-book were examined and the following points noted :—

The accountant's audit of these cash accounts is very imperfect, and far too much is left to the clerks placed at his disposal. The payments into treasury of miscellaneous receipts have been invariably shown incorrectly in the cash-book—the cheque being first entered as paid, the proceeds then entered *per contra* as received and the amount afterwards again credited as paid in cash. The correct procedure is described in Code, paragraph 1894. Items in the cash accounts have been posted in the cash-book before the vouchers were checked. The totals carried over in the divisional cash-book for March are in pencil and bear no initial. Payments for work done by Messrs. Mitchell and Mackenzie (improvements to Calicut-Vayitri road) in December 1885 and January and February 1886 are acknowledged by Mr. Brown who signs per *procuration*, but no power-of-attorney is yet lodged or registered though called for. The pay of a maistry employed from 22nd to 31st December 1885, at Rs. 25 per month, on the above work, was found wrongly calculated and the error overlooked in the Executive Engineer's office. On the same work a "payment on account" was made in January 1886 of Rs. 400 to Messrs. Tomlinson and Brown (the same Mr. Brown as above) without measurements—for certain huts building.

5. Clerk A. Narainasawmy Pillay, who checks the cash-book and the sub-divisional cash accounts, also checks the imprest accounts, and posts the cash abstract book. He also prepares the cash account current, the schedule of expenditure, the adjustment book, the contractors' ledger accounts, the suspense schedules, and, in fact, all the accounts may be said to be generally in this clerk's handwriting, except the work abstracts, the registers of works and work vouchers which are done by clerk B. Subba Row. It is probable that the accountant supervises the above work, but he might do the more important accounts work himself and supervise the remainder and yet have time to attend to the accounts letters. Mr. Hufiton's statement that these letters occupied his time so much as to prevent his taking up the accounting, booking and compiling was not borne out by the record of outward correspondence, which showed barely three such letters in a week.

6. Payment of Rs. 22-12-10 to contractor R. Ramanjuloo Naidu as well as other payments made on 13th October 1885 were found entered in the *extract* from contractors' ledger but omitted from the original ledger. The account of Puthur Abdulla, contractor for October 1885, was also omitted from the ledger and yet appears in the extract therefrom. This was explained to arise from the fact that the extract is the original preparation and the ledger merely the copy, but attention should have been given to paragraph 10 of the last report. Moreover the ledger should be compared with the extract before the latter issues.

7. At the end of February 1886 there were items outstanding in favor of contractors (1) Mr. D. G. Cameron, since August 1885, Rs. 31-11-5, and since September 1885, Rs. 20-13-9, pending Mr. MacAlister's inspection of the work done. (2) Messrs. Wolseley Smith and Company, since October and November 1885, Rs. 3,250-13-4 and Rs. 3,865-1-2, respectively; this is because the above firm, after failing in its contracts, filed a suit for dissolution of partnership and there have since been several attachments of the money due to the firm. The Superintending Engineer has desired the Executive Engineer to hold on to the above sums pending the decree of the Civil Court regarding the dissolution; meanwhile the total amount due to this firm should be debited to works and credited to *deposits*. (3) C. Mohohalacharry, since December 1885, Rs. 122-7-2. This contractor is apparently claiming for more work than he has done and pending arrangement with him of what is due to him his dues are withheld.

8. Ten-day reports are regularly received, and there should be no difficulty in preparing work abstracts during, instead of at the end of the month as at present. But as regards the contents of these documents in other respects there is no want of intelligence or care on the part of the clerk B. Subba Row who compiles them, but part IV in each case should bear the signature of the officer who is responsible for the materials at site.

9. The total value of materials at site in the division is Rs. 29,720-4-6 and they are distributed over ten works.

10. Measurement books in the office were examined and found out of order, being generally in pencil and unsigned. It is said that measurement books now in use are correctly kept. It took some time effecting a reconciliation between any one measurement in a book and the corresponding measurement sheet. The accountant is unaware of the terms of standing order adding to the directions at back of form No. M. 19.

11. The Code is corrected by standing orders, not by the accountant but by the head clerk. The former knows apparently very little of recent alterations in rule.

12. *School-house at Taliparamba.*—G.O., No. 509, of 6th March 1885, sanctioned the purchase from the Local Fund Board, Malabar, of the above school-house for Rs. 1,280, and the conversion of it into a Sub-registrar's office, the total cost to be Rs. 2,540. But it seems that the proposals made to Government, which elicited the above G.O. sanction, were incomplete, the Local Fund Board who had offered the building for sale having no title-deed to offer with it. This has

16TH APRIL 1886, No. 991 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, 9th April 1886, No. 6 W.:—

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

2. It is specially the duty of the accountant to scrutinise carefully the cash books, to see that the vouchers are in order, and allocation correct for posting into the cash abstract books, and his attention is necessary to the remarks in respect of payments into treasury.

3. The Superintending Engineer's notice should be directed to the apparently unauthorised payments to Mr. Brown for claims payable to Messrs. Mitchell and Mackenzie, as also to the payment on account, without measurements taken, to Messrs. Tomlinson and Brown.

4. The practice described in paragraph 6 is incorrect and should be remedied as directed.

5. The delay in settling up for work, paragraph 7, requires the attention of the Superintending Engineer; also the remarks in paragraphs 12, 13 and 15.

6. The materials at site of works, stated at a value of Rs. 29,720, should be verified periodically and the Executive Engineer should insist on measurement book being systematically and clearly kept. Sums placed at the disposal of the Cochin State officers should not be charged to works until the Executive Engineer is in possession of accounts, or some proper statement showing the details of expenditure incurred.

7. The office is in fair order, but the accountant wants energy, and apparently entrusts to others very much that he should do himself; his indifference to the subjects of the standing orders issued from time to time (paragraph 11) indicates little interest in his work.

ENCLOSURE.

NOTES of Inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the Office of the West Coast Division, on the 27th, 29th, 30th and 31st March 1886.

Colonel Ross Thompson, R.E., the Executive Engineer, and Mr. Hufiton, the accountant, were present. The office was last inspected by an Account officer on the 23rd and 24th March 1885—see papers with G.O., No. 864 W., of 9th April 1885.

2. There are four sub-divisions—

South Canara, under Mr. Ellis, Honorary Assistant Engineer.

Cannanore, under Sergeant Webb, Supervisor.

Calicut, under Sergeant MacAlister, Sub-Engineer.

Vayitri, under Sub-Conductor Cormac, Temporary Assistant Engineer.

All have drawing accounts. There are two imprest holders—(1) under Mr. MacAlister, the Station Staff officer at Quilon, Rs. 100; (2) under Mr. Cormac, Overseer, Kencheppa, Rs. 100.

3. The Executive Engineer's cash balance was counted and found correct. The accuracy of the balance of the drawing account on the 31st March 1886 was proved.