

- (1) பக்கங்களின் எண்ணிக்கை 28
 (2) புதுக்கித் திருப்பிய நாள் 10-90
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 607

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

(51)

P. W. D. துறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	<u>2491</u>	அச்சகம் பலவகை
நாள் :	<u>9-9-1889</u>	198 .

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

H. Shal's
10+4 Shal's

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper:—

Office note from the Examiner, Public Works Accounts, dated Madras, 24th August 1889, No. 1227.

With reference to G.O., No. 916 W., dated 20th March 1888, in which it was decided that provincial objectionable items statements should be confined to irregularities in respect of estimate and appropriation, and that irregularities of other kinds hitherto included in such statements should be separately reported to Government either individually or by classes, I now submit a list of vouchers which, on the 15th July 1889, had been long overdue, with, in each case, such explanation, if any, as has been given by the Executive Engineer concerned, and with my remarks.

2. The list includes both vouchers never submitted at all by the Executive Engineer concerned, and vouchers sent back to the Executive Engineer for correction, &c., and not yet returned by him. In the case of the former, as far as possible, all vouchers are included which relate to the accounts of December 1888, or any previous month, i.e., all vouchers more than five months overdue on the 15th July 1888. In the case of the latter, all vouchers are included which were returned to the Executive Engineer six clear months before the 15th July 1888.

3. Over and above the vouchers included in this list, there must of course be a large number of vouchers, connected with the accounts of past years, which have never been received at all, but in the absence of any systematic procedure for dealing with them in the past, it is impossible, even if it were desirable, to enumerate them all. It seems probable that one by one they have been allowed to drop when my office got tired of asking for them.

4. I do not think it desirable that this should continue. In the first place, subject to certain specified exception, the rules of the code require a voucher for every payment, and I have no authority to dispense with a voucher in any case which does not come within the code exception, or to relieve the disbursing officer of his responsibility in the matter: and, in the second place, the very knowledge that, after a time, the call for an overdue voucher will be dropped from sheer weariness, is calculated to encourage laxity. Subject, therefore, to the approval of Government, I propose to submit a similar report once a quarter, bringing forward on each occasion all items for which I have up to date received neither a proper voucher, nor authority of Government for dispensing with the same.

5. Government may perhaps think it desirable hereafter to give me some discretion to dispose finally, on my own responsibility, of cases in which the amount is below some specified sum, or in which the circumstances are of a certain kind, but at present I see no necessity for suggesting anything of the sort, and I propose to report, after expiry of the periods indicated in para. 2, all items which do not come within the code exception.

6. As indicated in the accompanying statement, the vouchers overdue from the Ganjam and No. I Periyár divisions, especially the latter, are so numerous that I think it inexpedient to trouble Government with the details at present. Apparently there must be some special cause for the exceptional number of vouchers wanting from these two divisions, and I am endeavouring, in correspondence with the Executive Engineers and Superintending Engineers concerned, to have this cause removed before reporting in detail to Government. This will, I trust, be put right before the next report is due, and any of these vouchers, which may then still be wanting, will of course be included therein.

7. In the case of items 1, 3, 4, 5 and 19 of the list, it appears that there is no longer any likelihood whatever of getting proper vouchers, and it is for Government to say whether the payments in question may be finally passed without such voucher. In all other cases, it is probable or possible that vouchers will be forthcoming sooner or later, and the question is whether the voucher may be awaited or whether, in any case, the unvouched payment should be disallowed.

8. Although the list is nominally made up to the 15th July, all vouchers received since that date have been excluded.

STATEMENT of Vouchers overdue on the 15th July 1889, with the orders of Government thereon.

Serial number.	Month to which vouchers relate.	Central office voucher number.	Amount of voucher.	Whether the vouchers were ever submitted or not, and if the former, the reason for return to the Executive Engineer.	Executive Engineer's explanation and remarks by the Superintending Engineer (if any).	Examiner's remarks.	Orders of Government.
1	May 1888	248 A.	Rs. A. P. 30 0 6	Impounded for want of receipt stamp.	<i>Rushikulga Division.</i>	7	8
2	Jan. 1889	306	18 8 0	Never submitted	The Executive Engineer explains that the voucher was due from one B. V. L. Narasimha Row Naidu, who is at present in Rangoon, and that the money due to him was remitted by a Post-office money order and that the acquittance roll sent for his signature by post has not yet been returned by him and that the remainder has been sent to him for the voucher.	Impounded by Examiner and sent to the Collectors of Ganjam for necessary action. Returned by Collector, who reports that it was not possible to ascertain the whereabouts of payee, so that criminal proceedings might be taken against him. The disbursing officer should have seen that a valid receipt was obtained at the time of payment. It is for Government to say whether the charge may now be finally admitted without a valid receipt.	(1) In the circumstances stated, the charge may be finally admitted.
3	Nov. 1886	1	475 5 4	Never submitted	<i>Buckingham Canal.</i> The Executive Engineer explains that the cheque in payment of the amount due was sent direct to payee, M. Jagannatha, contractor, in November 1886, and that he has failed to return the voucher or to reply to reminders sent to him; that his whereabouts are not properly known, and, under the circumstances, requests acceptance of the payment under the certificate of the Executive Engineer that the amount was paid. The Superintending Engineer states that the Executive Engineer reports that the whereabouts of the contractor are not yet known, and requests that the postal acknowledgment (now filed in the Examiner's office) of the party to receipt of cover containing the cheque with a certificate of the disbursing officer, if necessary, may be considered a sufficient voucher for the payment.	The Executive Engineer should not have sent a cheque by post to a person having no fixed abode or established place of business. The payment should have been made through the Sub-divisional officer. The receipt referred to by the Superintending Engineer is merely a receipt for a registered letter. It is for Government to say whether the payment of Rs. 475-5-4 may be finally passed without any voucher.	(2) The Examiner will report whether the postal acknowledgment has been received and filed in his office. (3) Attention is drawn to the Examiner's remarks. The payment may be passed on receipt of a certificate from the disbursing officer.

Statement of Vouchers overdue on the 15th July 1889, with the orders of Government thereon—cont.

Serial number.	Month to which vouchers relate	Central office voucher number.	Amount of voucher.	Whether the vouchers were ever submitted or not, and if the former, the reason for return to the Executive Engineer.	Executive Engineer's explanation and remarks by the Superintending Engineer (if any).	Examiner's remarks.	Orders of Government.
1	2	3	4	5	6	7	8
4	May 1888	202	Rs. A. P. 1 4 8	Never submitted	<i>Kistna Eastern Division.</i> The Executive Engineer states that the vouchers relate to the salary and travelling allowance of clerk T. Rajeswaranyudu, and that the amount was sent by money order for which acknowledgment is forthcoming (filed in the Examiner's office) and that the clerk having since died without returning the acquittance roll, it is now impossible to send it.	The amounts are small and, under the circumstances explained, the payment might, it is thought, be finally admitted without vouchers.	(4) and (5) The payments may be finally admitted.
6	Do.	213	4 2 0	Do.			
6	August 1888.	96	28 5 4	Never submitted			
7	Sept. 1888	163	22 8 0	Do.	<i>Kernool Division.</i> The Executive Engineer stated on 13th July 1889 that the original voucher seems to have been lost, but that a fresh voucher would be obtained and submitted at once. The Executive Engineer stated on 13th July 1889 that this voucher is still due from Tank Restoration Scheme and that it has been called for. The Executive Engineer stated on 30th April 1889 that this voucher has not yet been received from the Tank Restoration office. The Executive Engineer stated on 30th April 1889 that it was entered in the list as having been sent with the accounts.	Vouchers not yet received. It is a question whether the amounts should be disallowed pending production of a voucher. Do. Do.	(6) A fresh voucher should be obtained and forwarded to the Examiner without delay. (7) and (8) The Chief Engineer for Irrigation will take steps to expedite the submission of the vouchers referred to. (9) Further search should be made for this voucher.
8	Nov. 1888	112	670 15 6	Do.			
9	Do.	199	800 0 0	See column 7			
10	Dec. 1888	52	162 2 3	Corrections not initiated by the Executive Engineer and contractor.	<i>Presidency Division.</i> The Superintending Engineer, V Circle, in his No. 6448, dated 28th March 1889, stated that the Executive Engineer informed him that the voucher was returned to the Medical authorities for initials to certain corrections and that the voucher was apparently lost. The Superintending Engineer has ordered the Executive Engineer to prepare a fresh voucher for the signature of the Medical authorities.	The voucher was sent to the Executive Engineer with a transfer debit advice from 1st Calcutta division for adjustment and has never been returned. The vouchers were returned to the Executive Engineer on the 8th April 1889. The excessive delay in getting them corrected and returned is brought to notice. It is nearly six months since the Superintending Engineer issued his instructions, and the voucher has not been received.	(10) and (11) Reminders should be sent to the contractors. (12) The delay should be explained by the Executive Engineer.
11	Do.	54	67 9 6	Do.			
12	Dec. 1887	97	26 2 1	Never submitted			

13	July 1888	147	2 4 6	Do.	The Executive Engineer stated that Rs. 2-4-6 was paid to Colonel Vihart on account of railway fare advanced by him to leave Venkatchalam, of Superintending Engineer's office. The Superintending Engineer has ordered an acquittance roll for the full amount to be obtained when the balance of Annas 10 due to the person is paid to him and the Executive Engineer has been ordered to make inquiries at Chingleput regarding his whereabouts. The Executive Engineer states that the voucher has been called for from S. M. O. Station hospital on 3rd June 1889.	The delays are brought to notice	(13) The delay should be explained by the Executive Engineer.
14	Nov. 1888	183	90 0 0	Do.	The Executive Engineer states that contractor Mothoswamy, to whom bills were sent for initials to corrections, was written to on 3rd June 1889. The Executive Engineer states that the voucher has been sent to the Sub-Divisional officer, Civil Works, for corrections and contractor's initials on 28th May 1889.	The delay is brought to notice	(14) The delay should be explained by the Executive Engineer.
15	Do.	245	1,483 0 2	Do.	The Executive Engineer states that the contractor to whom the bill was sent for signature has been written to. <i>Madura Division.</i> The Executive Engineer in his letter No. 34 C., dated 6th July 1889, states that this voucher was just received from the Sub-Divisional officer, Vaigai bridge, without piece-workers' signature in acknowledgment of payment made. As six months have elapsed and there seems to be no prospect of the Sub-Divisional officer being able to get it receipted, I think it useless to detain it any longer. <i>No. II Periyar Division.</i> The Executive Engineer states in his letter No. 509, dated 6th June 1889, that the voucher will be sent on receipt from the Sub-Divisional officer.	The corrections should have been initiated before the payments were made. The delay in rectifying the omission is brought to notice.	(15) to (17) Steps should be taken to expedite the production of these vouchers.
16	Do.	246	201 2 9	Do.		The payment should not have been made without a receipt. It is for Government to say whether the receipt should be awaited or the amount disallowed pending production of receipt.	(18) Attention is drawn to the Examiner's remarks. If the voucher is shown to be still waiting in the next quarterly report, the amount will be disallowed.
17	Dec. 1888	249	283 4 9	The amount paid as per accounts and the amount acknowledged in the receipt did not agree.		It is for Government to say whether the amount may be finally passed without any voucher, or whether the amount should be disallowed.	(19) The payments may be finally passed on a certificate by the disbursing officer.
18	Jan. 1889	43	551 15 1	Never submitted	<i>Ganjam Division.</i> <i>No. I Periyar Division.</i> The Executive Engineer states in his letter No. 509, dated 6th June 1889, that the voucher will be sent on receipt from the Sub-Divisional officer.	The payment should not have been made without a receipt. It is for Government to say whether the receipt should be awaited or whether the payment should be disallowed pending its production.	(20) Vide order on item (18).
19	Jan. 1889	29	7 15 5	Never submitted		Twenty-four vouchers are due (3 received and returned for rectifying irregularities and 15 never submitted).	(21) Orders will be deferred pending receipt of the next quarterly report.
20	Jan. 1889	51	28 0 6	Never submitted		One hundred and seventy-one vouchers are due (143 received and returned for rectifying irregularities and 28 never submitted).	(22) Orders will be deferred pending receipt of the next quarterly report.
21	..	..	..	..	..	..	..
22	..	..	..	..	..	..	..

2491

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ORDER—dated 9th September 1889, No. 2491 W., Public Works.

The orders of Government have been entered against each item of the statement, and the attention of the Superintending Engineers concerned is drawn thereto.

2. The Examiner's proposal in para. 4 of his office note is approved. The Government is glad to observe that, except with respect to the Ganjam division and the Periyár project, the number of vouchers overdue is not large.

(True Extract.)

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

To Superintending Engineers.
To the Consulting Architect to Government.
" Chief Engineer for Irrigation.
" Examiner, Public Works Accounts.

GENERAL.
ACCOUNT.

Govt. of {1889} Madras.

PUBLIC WORKS.

Dated September, 9th.

Recd.

Encl.

G.O., 9th Sept. 1889, No. 2491 W.

SEPTEMBER.

Vouchers

Orders on office note from the Examiner,
Public Works Accounts, submitting a state-
ment of — long overdue on the 15th July
1889.

2491
4TH OCTOBER 1887, No. 2611 W., PUBLIC WORKS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

LETTER—from

COLONEL J. O. HASTED, R.E.,
*Secretary to the Government of Madras,
Public Works Department,*

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
PUBLIC WORKS DEPARTMENT.

SIR,

I am directed to acknowledge the receipt of your letter, No. 1721 G., dated 2nd September 1887, relative to the estimate of establishment considered necessary for the Madras Public Works Department.

2. In reply to the observations in paragraph 4, I am directed to state that appendix A to this office letter, No. 1697 W., dated 9th July 1881, included thirty divisions, while appendix D to my No. 1147 W., dated 26th April 1887, shows twenty-seven divisions as now existing. The present number is therefore three less than that of 1881, but this reduction is more apparent than real as regards executive staff. Owing to the reduced grant for establishment allotted for 1887-88, it was found necessary at the close of 1886-87 to double up several divisions for purposes of office and accounts work, but with respect to construction some of the amalgamated divisions virtually remain two separate divisions. Thus, the Ganjam division includes the Rushikulya project, which is under a separate Executive Engineer, as well as the works on one large zemindari estate and several smaller ones, lately taken over from the Court of Wards; the Kistna Eastern division requires an additional Executive Engineer and an Assistant for charge of the important works in the recently closed Gudivada division, and the Periyar division has just been opened. It may be said, therefore, that there are still thirty executive charges, while in addition there are four parties of the Tank Restoration Scheme, each of which requires an Executive or Assistant Engineer, and also the head office of the Scheme, to the charge of which an Executive Engineer has been posted in lieu of the Superintendent of Works formerly allowed. It will thus be seen that the requirements of the department, with respect to executive staff, have increased rather than decreased since 1881.

3. It may be argued that tank restoration being outside the ordinary work of the divisions, should be provided for by the appointment of temporary officers, but it is intimately connected with the work in the divisions. It is advisable to employ on it officers who are experienced in tank irrigation, and, as each river basin taken up by a Tank Restoration Survey party is taken out of the hands of the divisional officer and thus virtually reduces the extent of his charge, it allows of the employment of some of the general staff of the department on this work. The work moreover must take so many years to complete that it cannot be considered temporary.

4. With reference to the latter part of paragraph 4 of your letter, I am to state that a further report will be made regarding the projects formerly included in the late A to D Project divisions, but meanwhile, I am to invite attention to this office letter, No. 1878 W., dated 26th July 1886, giving a brief retrospect of the work done by those divisions up to the time of their closure, and intimating what had been, and what was intended to be, done with respect to the several projects.

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5. The point raised in the first sentence of your paragraph 5, relative to the upper subordinate establishment, appears to be sufficiently answered in my paragraph 2 above. If the number of executive divisions be taken as thirty instead of twenty-seven, the average number of subordinates in each division would be reduced to six. That the average is higher in Madras than in Bombay and the North-West Provinces can only be explained by once again recurring to the different conditions of this Presidency; the large area covered by executive charges, the scattered nature of the works, and consequent difficulty of supervision. The two divisions shown in appendix D to my letter of 26th April last, as having twelve subordinates each, are Coimbatore and Madura. The former is of very large area, and includes the old Salem division and the Barur project. The Madura division has a large staff at present because in it are going on the construction of the Vaigai bridge and the Cumbum-Gúdalúr road, two large Local Fund works, which have been handed over to the Public Works Department for execution. Each of these two divisions moreover has a party of the Tank Restoration Scheme working in it. Similarly, the Kurnool division, with eleven subordinates, includes the Kurnool canal and the old Kurnool division, as also a party of the Tank Restoration Scheme. It seems needless to go into further explanation, but the other divisions with nine and eight subordinates are all heavy divisions, covering large areas.

6. The question of substituting lower for upper subordinates will receive careful consideration, and will be reported on hereafter.

7. With regard to divisional office establishments, I am to state that the question of effecting economies therein has not been lost sight of by this Government. The matter was carefully gone into in the summer of 1886, in connection with letter from the Finance Committee, No. 1, dated 22nd March 1886. Again, at the close of the year 1886-87, when reduction became imperative owing to the reduced grant for establishment for 1887-88, careful inquiries were made as to the scale of office and inferior establishments necessary for divisions and sub-divisions. Beyond discharging all temporary establishments however, it was not found practicable to effect material economy. Indeed the general complaint was that the divisional offices were as a rule undermanned, and this Government are still receiving applications from various divisions for assistance in the shape of temporary hands. The heavy work entailed on divisional and sub-divisional office establishments is mainly due to the great mass of accounts which must be rendered monthly in obedience to rules laid down by the Government of India. The possibility of reducing clerical and accounts work has received the earnest attention of the Chief Engineer and of this Government, since the beginning of 1884, and numerous suggestions on the subject have been received from officers of the department. With regard to clerical work, several reforms have been effected by the introduction of printed forms, &c., but as regards accounts, the result of nearly every inquiry has been to show that the number of forms, vouchers, &c., cannot be reduced without lessening that amount of control over expenditure which is prescribed by standing orders of the Government of India. The monthly accounts of the majority of the divisions systematically reach the Examiner's office long after due date, and the constant excuse which Executive Engineers make is that their office establishments are too weak to cope satisfactorily with the work. That this subject has received earnest attention will be seen from this office letter, No. 2247 W., dated 12th September 1884, in reply to which the Government of India stated that steps should be taken to increase establishments to admit of punctuality being attained. This has been done in some cases, while in others extension of time for the submission of accounts has been allowed, but the Examiner still reports monthly that a large number of the accounts are late. In connection with this subject, I am to forward

No. 721 W., dated 23rd March 1885.

" 1560 W., " 21st June 1886.

for perusal copies of the proceedings marginally noted, and to state that the question continues to receive consideration. At the present time this Government are inquiring into a scheme submitted by a Superintending Engineer involving important changes in the system of compiling the monthly accounts, but though no great results are likely to be effected, so far as at present can be seen, some of the points which promise to reduce office work will

probably before long form the subject of correspondence with the Government of India.

8. With regard to the necessity of allowing clerks for detached officers and overseers, I am to say that a further report will be made, but that without clerical aid it will be impossible for subordinates, most of whom have considerable distances to travel, to devote sufficient time to their field duties.

9. The subject of paragraph 7 of your letter will be referred to the Examiner, Public Works Accounts, for careful consideration, and the result will be reported in due course.

I have the honor to be,
Sir,

Your most obedient servant,

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

OOTACAMUND,
4th October 1887.

Exd. J. Moses.
Spare Copies

GENERAL.
ESTABLISHMENT.

Gobt. of (1887) Madras
PUBLIC WORKS.

Dated October, 4th.

Recd.

Enc

4th October 1887, No. 2611 W.

OCTOBER.

Madras Public Works
Department

Submitting explanation relative to estab-
lishment charges in connection with the —.

[C. No. 8.]

GOVT.
OF MADRAS.

2491
1889.

P. W.
DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 24th August 1889.

OFFICE NOTE No. 1227

To

Enc. one

W.

With reference to G.O.No.916W dated 20th.March 1888 in which it was decided that provincial objectionable items statements should be confined to irregularities in respect of estimate and appropriation, and that irregularities of other kinds hitherto included in such statements should be separately reported to Government or either individually, by classes, I now submit a list of vouchers which on the 15th.July 1889 had been long overdue, with in each case such explanation if any, as has been given by the Executive Engineer concerned, and with my remarks.

2. The list includes both vouchers never submitted at all by the Executive Engineer concerned, and vouchers sent back to the Executive Engineer for correction etc. and not yet returned by him. In the case of the former, as far as possible, all vouchers

are included which relate to the accounts of December 1888 or any previous month, i.e. all vouchers more than five months overdue on the 15th. July 1888. In the case of the latter, all vouchers are included which were returned to the Executive Engineer six clear months before the 15th. July 1888.

3. Over and above the vouchers included in this list, there must of course be a large number of vouchers, connected with the accounts of past years; which ^{I have} never been received at all, but in the absence of any systematic procedure for dealing with them in the past, it is impossible, even if it were desirable, to enumerate them all. It seems probable that one by one they have been allowed to drop when my office got tired of asking for them.

4. I do not think it desirable that this should continue. In the first place, subject to certain specified exception, the rules of the code require a voucher for every payment, and I have no authority to dispense with a voucher in any case which does not come within the code exception, or to relieve the disbursing officer of his responsibility in the matter; and in the second place, the very knowledge that after a time, the call for an overdue voucher will be dropped from sheer weariness, is calculated to encourage

24 27
laxity. Subject therefore to the approval of Government, I propose to submit a similar report once a quarter, bringing forward on each occasion all items for which I have up to date received neither a proper voucher, nor authority of Government for dispensing with the same.

5. Government may perhaps think it desirable hereafter, to give me some discretion to dispose finally, on my own responsibility, of cases in which the amount is below some specified sum, or in which the circumstances are of a certain kind, but at present I see no necessity for suggesting anything of the sort, and I propose to report after expiry of the periods indicated in para 2, all items which do not come within the code exception.

6. As indicated in the accompanying statement, the vouchers overdue from the Ganjam and No. I Periyar Divisions, especially the latter, are so numerous that I think it inexpedient to trouble Government with the details at present. Apparently there must be some special cause for the exceptional number of vouchers wanting from these two divisions, and I am endeavoring in correspondence with the Executive Engineers and Supg. Engineers concerned to have this cause removed before reporting in detail to Government. This will, I trust be put right before the next report is due and any of these vouchers, which

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8. Dec 9/16-1728 20-3-88
26th May 4-10-87

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be included therein.

7. In the case of items 1,3,4,5 &
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is no longer any likelihood whatever
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vouchers will be forthcoming sooner or
later, and the question is whether the
voucher may be awaited or whether, in
any case, the unvouched payment should
be disallowed.

8. Although the list is nominal-
ly made up to the 15th. July, all vouchers
received since that date have been ex-
cluded.

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C.

23

23/8
Enc./

0/2/9- 2-9-9-8

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(2)

1927-8-88
E.I.

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request explanation and remarks by the Superintendent Engineer (if any).

Impounded for
want of receipt
Stamp.

Stamp.

Handa prayer was serving as Burmah

Buckingham Canal.

The Executive Engineers should not

the a registered letter, it is for post.

(3) Attention is

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Under date the 9th Sept 1889

Read the following

From the Government P. W. Sects H. L. No. 1227 of 24th Aug. 1889
Hm
A
2491
No 2491 W

The orders of Govt.
have been entered against
each item of the statement,
and the attention of the
Superintending Engineer
concerned is drawn
thereon.

2. The Engineer's pro-
posal in para 4 of his
office note is approved.
The Government is glad
to observe that except
with respect to the Panyam
division and the Periyar
Project, the number of vouchers
overdue is not excessive.

See
626

W. J. G.

To Supg. Engrs
C. A. report
C. L. for
Ex. med.

W. J. G.
2.9.89

W. J. G.
2.9.89

Cu 13

Statement of vouchers long overdue
the 15th July 1889, with Executive
Engineer's explanation (when
received) and the Engineer's
Remarks.

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Oct. 19/9. Am 5/9.

G.O. 9 Sept 1887 No. 2491 W

Vouchers

21. 12

Orders on Wm. J. Brown

Mr. J. W. M. M. M. M.

submitting a statement of

- long over due

on the 75" July 1899