(1) பக்கங்களின் எண்ணிக்கை 28

(2) புதுக்கித் திருப்பிய நாள் 25-2-92

(3) ஆதாரங் குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

PWD துறை

அரசாணை எண். 782	அச்சகம்
மு. கோப்புத் தாள் எண்.	பலவகை
நாள் : 17-3-1894	199

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மடிக்கவோ கண்டபடி கையாளவோ கூடாது.

ஆவண. கா. 1—18,006—6-9-90.

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1

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper:—

Office-note from the Examiner, Public Works Accounts, dated Madras, 13th March 1894, No. 970 B.

Submitted to Government for necessary action, special attention being drawn to the following points.

2. *Paragraphs* 14 *and* 37 *to* 40.—The registers of works should be kept up in accordance with the rule quoted and with more care.

3. *Paragraph* 16.—Contractors' material should be charged off to sub-heads and should not be dealt with as "Materials at site."

4. *Paragraphs* 18 *to* 21 *and* 42 *to* 45.—The tools and plant returns appear to require careful supervision, and a special report should be furnished by the Executive Engineer in connection with paragraph 18. Public Works Department Code forms 9 and 12 should be at once brought into use, both at head-quarters and in sub-division.

5. *Paragraphs* 53 *and* 54.—If the accountant is not recognized as the head of the office, it can scarcely be expected that his efforts towards improving the state of the work will meet with any success; but, as the inspecting officer has referred to his want of energy in supervising the work of his assistants, it is probable that the present accountant is not fully qualified for the position of manager.

6. It is, however, most desirable that he should be made to feel his responsibility; and I would therefore suggest that he be tried in the position and reported on at the end of six months. In my opinion an accountant is unfit to be a divisional accountant unless he is also qualified to be manager of the office; and if the Executive Engineer will specify in what respects Mr. Pereira falls short of this requirement, I will take steps for his removal if necessary (*vide* paragraph 20 of my office-note published with G.O., No. 3196 W., dated 30th November 1891).

7. I may observe, in passing, that an Executive Engineer is not empowered to make his head clerk manager except "with the approval of the Superintending Engineer and for special recorded reasons" (*vide* paragraph 9 of the Government Order just quoted).

8. *Statement V.*—It is very desirable that the accounts of these works should be closed during the current official year.

ENCLOSURE.

Report of an inspection of the accounts of the Executive Engineer, Bellary Division, on the 10th to 21st November 1893 by Mr. W. A. Crisp (Examiner, 4th class, 3rd grade, temporary), Deputy Examiner, Public Works Accounts, Madras.

Dated Madras, 11th December 1893.

1. *Last Inspection*—by Mr. M. H. Gaynor, Officiating Deputy Examiner on 10th to 13th August 1891.

2. *Executive Engineer in charge.*—Mr. C. W. Wood, 4th grade, temporary, officiating since 31st March 1893, *vice* Mr. C. J. Peters on sick leave to Europe.

3. *Accountant.*—Mr. M. G. Pereira, 7th grade, relieved Mr. Yuvarungam Naidu on the 12th October 1892.

4. *Test Audit.*—This was applied to the accounts and vouchers for August 1893. Detailed remarks under this head will be found in paragraphs 28 to 52.

5. *Constitution of Division.*—There are three sub-divisions as follows :—

(1) Anantapur, under Conductor F. Heinig, Sub-Engineer, 1st grade.
Drawing account on Anantapur treasury, Gooty, Penukonda, Hindupur, Madakasira sub-treasuries.

(2) Bellary, Mr. E. Taylor, Sub-Engineer, 3rd grade.
Drawing account on Bellary treasury, Adóni, Kudligi, Harpanahalle sub-treasuries.

(3) Hospet, Sergeant Donaghue, Supervisor, 2nd grade.
Drawing account on Bellary treasury, Hospet sub-treasury.

6. *Imprests.*—The following imprests by other than subordinates under sub-divisional officers are also held direct from the Executive Engineer :—

	Rs.	
(1) Colonel Fraser, R.E., Superintending Engineer	80	
(2) Mr. C. Lawrence, Supervisor, 2nd grades ...	20	Preparing irrigation project.
(3) Mr. G. Ramiah, Store-keeper	50	Authorized by G.O. no. 2278 W., dated 22nd August 1891.

7. The irregularities noticed in the last inspection have all been remedied or have disappeared by changes in procedure, except in respect of the following :—

(1) Contractors' securities are in two instances, as under, deposited in the savings bank in the name of the contractors instead of the Executive Engineer :—

	Rs.
Chinna Mulliah	456
Devarajalu Naidu	651

(2) Pass book of the Anantapur treasury still gives dates on which cheques were *drawn* by Executive Engineer instead of dates of payment by treasury.

(3) Imperfect preparation and check of store returns by the divisional store-keeper.

8. *Control over expenditure.*—(*a*) There are six items of expenditure without estimate—*vide* statement I, attached, the adjustment of which is in progress.

(*b*) Intermediate payments to contractors are still made, on detailed bills in form 14 instead of on hand-receipts, as authorised by G.O., No. 2216 W., dated 11th August 1892, and final bills are accompanied by measurement sheets for all items executed *since date of last bill.* This check of measurements by divisional office is unnecessary, and it is incomplete under the arrangement described.

(*c*) The register of measurement books was opened in May 1893 and contains no record of the books then in use, to ensure a check on their return. It does not also indicate for what individuals the subsequent issues have been made.

9. *Control over revenue and other receipts.*—(*a*) The remittance book of the Anantapur treasury was not available during the inspection. In the remittance book of the Bellary treasury, the treasury officer (Agent, Bank of Madras) receipts all payments, including those below Rs. 500, but does not sign the book for the total payments during the month, *per* Code X., 27.

(*b*) The miscellaneous receipts paid into the Anantapur treasury are realized entirely by the sub-divisional officer, Anantapur, by whom they are paid in direct, but the treasury

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remittance book is written up in the divisional-office from sub-treasury receipts, obtained from time to time by the sub-divisional officer and sent to the treasury for signature; also for the monthly consolidated receipt.

It would be more convenient if the sub-divisional officer maintained the book and forwarded it with treasury consolidated receipt to the divisional-office after the close of the month.

10. *Banking arrangements.*—(*a*) The pass book with the Bellary treasury is written up weekly on an average, and that with Anantapur twice a month. In the latter the dates of the cheques are entered by the treasury officer instead of the dates on which cashed. This was noticed in last inspection report and was brought to the notice of the Accountant-General, Madras.

(*b*) The state of drawing accounts on counterfoils of cheques had not been entered in the book in use by the Executive Engineer for November.

(*c*) There were counterfoils of paid cheques on record from 1881. These should be destroyed after 5 years per Code VI., 46.

(*d*) No register of cheque books received and issued is maintained.

(*e*) The certificate of count of cheques is not signed by the Executive Engineer.

11. *Cash arrangements.*—A certificate of actual count of cash balance, with particulars of the amount in form no. 1, is not prepared for the divisional-office.

11-A. The imprest accounts of subordinates in sub-divisions are not always closed and recouped before the end of the month. Imprest accounts are posted in abstract into the divisional cash book, but in that of the Hospet sub-division details are posted, although an abstract of the entries is recorded on the imprest accounts themselves.

12. *Divisional cash book.*—This is posted by the head clerk and initialled by the accountant at the end of the month. An abstract of the treasury transactions is entered at the close of each month, by way of proving the closing treasury balance. This is unnecessary.

13. *Accounts of works.*—(*a*) Works abstracts are all prepared in the divisional-office, instead of by sub-divisional officers, as authorised by G.O., no. 2726 W., dated 30th September 1892, but they prepare progress reports in forms M. 90 and M. 91—the former for each work above Rs. 2,500 for communication to the Superintending Engineer, and the latter collectively for all works below that limit. These are completed by the divisional-office in respect of expenditure during month and to date.

(*b*) A works abstract is prepared even in cases of works carried out entirely by one contractor. This is unnecessary under Code XII., 70 and 102.

(*c*) Unpaid wages are rare, as departmental labour is very little employed. There was an error in the details of arrears brought forward on muster roll forming voucher no. 32 for August 1893 (*vide* clause (*d*), paragraph 30).

(*d*) Further errors and irregularities noticed on examinations of the works abstracts for August 1893 are detailed in paragraphs 32 to 35.

14. *Registers of works.*—(*a*) Sub-works estimated to cost up to Rs. 5,000 are not detailed by sub-heads, and those below Rs. 500 are not separately enumerated but grouped in one entry. This is not authorized by Code XIII., 60, which refers only to works estimated in the aggregate at less than Rs. 5,000 and to sub-heads under Rs. 500. The registers thus maintained do not admit of any satisfactory comparison of outlay with estimate, or exhibit a full record of rates.

(*b*) Appropriations are invariably entered in pencil in the heading of the registers.

(*c*) Further detailed remarks in respect to the registers for individual works will be found in paragraphs 36 to 40.

15. (*a*) Workslips were prepared for the first time at the end of October 1893, but only for irrigation works, and were under reference to sub-divisional officers, for explanation of excesses, preparatory to submission to Superintending Engineer.

(*b*) The deviations and excesses on Provincial works are noticed in paragraph 41.

(*c*) The following statements are attached :—

I. Works without estimate.
II. Materials at site.
III. Works with excess on estimate.
IV. Do. without appropriation.
V. Do. indefinitely suspended.
VI. Do. completed. Completion reports awaited.
VII. Outstanding balances with contractors and piece-workers.

16. *Materials at site.*—The aggregate amount on record for 16 works was Rs. 13,040-6-11 (see statement II), which was ascertained to belong almost entirely to contractors, whose agreements provide for finished work. Payments on account are made from time to time, on the security of the materials, which are recorded (for purposes of check on recoveries) as materials at site. Such payments are practically in the nature of advances to contractors and should be separately recorded as such in the register of works.

The suspense head "materials at site" is intended to exhibit only departmental materials which also exist in certain cases, without any distinction being maintained. An account of the contractors' materials may be kept by sub-divisional officers in form F, if Executive Engineer desires it; but a record in note or measurement book would probably suffice.

17. *Contract Accounts.*—Cash deposits are taken from contractors with written agreements and placed in the savings banks. Deductions are in other cases made from bills, but in the cases of contractors working at schedule rates on channel improvements, with whom running accounts are kept, no deductions are made as a rule, although the payments are considerable.

18. *Registers of Tools and Plant.*—The accounts of tools and plant are in some confusion and the divisional statements and registers are believed to be unreliable. No half-yearly registers of the stores at head-quarters were prepared before the half-year ending August 1893, and it was ascertained that the store-keeper's balances were previously obtained by deducting the balances shown in the several sub-divisional registers from those of the combined return.

19. The discrepancies found in the divisional register for the half-year ending August 1893, and the irregularities noticed in respect of the monthly statements and sub-divisional registers are described in paragraphs 42 to 45.

20. The head-quarters balances on 31st August 1893 were certified to as counted by the divisional store-keeper, G. Ramiah, from 10th September to 30th October 1893, but it is doubtful whether the recorded results are reliable, and a detailed verification by some independent agent appears desirable, in view of the large quantities of stores in the division, including those obtained for famine purposes.

21. The accountant exercises no supervision over the stores returns, as he should do; and the store-keeper does not appear to possess any particular qualifications for the post, although he receives a salary of Rs. 50.

22. (*a*) Service books are maintained for all members of the permanent establishments, but that of Overseer Rangasami Pillai was not available for inspection, having been sent with his preliminary application for pension.

(*b*) Some omissions in three of those records are detailed in paragraph 52.

23. *Register of Government securities.*—The form used is imperfect, no provision being made for date of transmission to Examiner or acknowledgment.

24. It could not be ascertained whether an agreement of deposit had been obtained from Sub-overseer D. Andiappen, as required by Code IV., 18. It is not traceable in the register of agreements maintained in Examiner's office.

25. *Register of appropriations.*—This is not kept in chronological order and totalled to end of each month for purposes of the application for letters of credit, but in separate folios for each head of classification, the aggregate grant being nowhere recorded.

26. *Completion reports.*—These are due for seven works completed, but are delayed pending adjustment of materials, verification by sub-divisional officers, &c.

27. *Transfers of the Public Works Department.*—There is some delay in issuing acceptances for transfer debits by other divisions, but the transactions are usually adjusted in the same month.

UNVOUCHED OUTLAY.

28. The aggregate amount of vouchers not submitted to Central office as per schedule dockets is Rs. 116-7-8, of which Rs. 54-12-6 is supported by vouchers, the difference of Rs. 61-11-2 being the amount debited by Public Works Workshops, for which no vouchers were received. This amount should have been entered separately in the schedule dockets with suitable remarks.

29. The vouchers for Rs. 54-12-6 as above, were checked with the result that—

(*a*) In voucher No. 7 (Bellary sub-division), there is no date either of payment or of pay order and the payee being a head cooly on Rs. 6 per mensem, the voucher form No. E. 67, should have been used instead of a muster-roll.

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(*b*) In voucher No. 4 (Divisional office) for a payment of Rs. 7-12-0 to a cooly at a daily rate of *annas* 4, the purpose of employment is not specified.

(*c*) In voucher No. 32 (Hospet sub-division) a muster-roll for "raising the left bank of Ramasagar channel," from 18th to 29th June 1893 for Rs. 28-12-6, the date of signature of musterer (maistry Latchman Row) is *28th* July 1893, while that of the countersigning officer (Overseer D. Swaminatha Iyer) is *21st* July 1893, and the payment from imprest was made on the same (latter) date. The Sub-divisional officer signed a pay order on the 16th August 1893, on which date the overseer's imprest was recouped. The muster-roll seems to have been drawn up by the overseer and subsequently signed by the maistry, which requires explanation. The Sub-divisional officer's pay order was superfluous.

(*d*) In the same muster-roll arrears of previous rolls are correctly brought forward as Rs. 3-9-0, but the individual names and amounts are incorrect. (*Vide* particulars noted below). The voucher was apparently not checked in Divisional office:—

		As per muster-roll. Rs. A. P.		As per previous roll. Rs. A. P.
Pallathi Hanumiah	...	1 2 0	Segadi Budapah ...	1 8 0
Naganhalli Beemapa	...	1 5 0	Konari Basapah ...	1 8 0
Guduthur Beemah	...	1 2 0	Muthi Basavah ...	0 9 0
		3 9 0		3 9 0

30. (*a*) *Other vouchers.*—In the office copies of vouchers, reference to copy of voucher number for previous payment is invariably omitted, and the date of measurement in the copy of voucher No. 13.

(*b*) In copy of voucher No. 34 the value of work done is entered as Rs. 215-15-5 instead of Rs. 218-15-5 as correctly shown in the original.

(*c*) *C.O. voucher No.* 9.—Payment was made by a remittance transfer receipt and not by cheque as noted on the voucher.

(*d*) *C.O. voucher No.* 12.—Date of payment as per cash book is *9th*, and as per voucher *2nd* August 1893.

(*e*) *C.O. voucher No.* 82.—A moiety of the salary of B. Andiappan, under attachment, is charged in the Executive Engineer's cash-book and the remainder in that of the Sub-divisional office, Bellary. The payment to the Court and to the individual should appear in one cash-book and not in both.

MEASUREMENTS.

31. The measurements taken, of works paid for in August 1893, by the Sub-divisional officer, Bellary, were arithmetically checked with the result that on page 56 of book No. 10, in which the measurements relating to "constructing four additional blocks of cells to the District Jail, &c.," are recorded, an item of broken stone for concrete measuring—

2 × 60 × 9 × 3	is calculated as,	2160	c. feet	instead of	3,240 c. feet.
2 × 30 × 9 × 3	,,	1,080	,,	,,	1,620 ,,
		3,240			4,860

resulting in an under-payment (for 1,620 cubic feet at Rs. 3 per 100 cubic feet) of Rs. 48-9-7.

WORKS ABSTRACTS.

32. Work abstracts are all prepared in the Divisional office and not by Sub-divisional officers as required by G.O., No. 2726 W., dated 30th September 1893. Form No. M. 6 is used on occasions, instead of the revised forms (E. 68 and 69).

33. Items of estimate below Rs. 500 in a bill are lumped up and entered as a single amount, but for facility of check and reference each such item should be posted into the work abstract and the total carried into the register of works.

34. The account of materials (form No. M. 5 instead of No. F. 7) for the Police hospital at Anantapur, estimate Rs. 7,640, received from the Sub-divisional officer, shows only the receipts and issues during the month, and not also the opening and closing balances.

35. In the work abstract for Bells channel improvements, estimate Rs. 5,584 (cess), Rs. 54 chargeable to the sub-work "constructing masonry dam at 12,150 feet from head sluice" is charged to "sub-works under Rs. 500." This should be rectified.

REGISTER OF WORKS.

36. The estimate (Rs. 27,490) for work "four additional blocks of cells and compound wall in the District Jail at Bellary" provides for a deduction of Rs. 400 for value of old stone at site, which should be recorded as materials at site pending utilization.

37. The permission to group sub-heads costing Rs. 500 and under has been extended to *sub-works* within this limit, which is irregular.

38. In the absence of requisitions, form 8.A., works costing Rs. 200 and under should be posted in the register of works, which is the only collective record of outlay on works from which the monthly schedules of expenditure are compiled.

39. The sub-heads of each estimate are not numbered as required by I. C., Vol. II., chapter XIII., 60, and the estimated rates of each are not entered in the space provided for that purpose but included with the names of the sub-heads in the heading of the form.

40. Actual rates have not been worked out for the following works :—

	Rs.
Constructing Police ward in the compound of the Civil hospital, Bellary, estimate	8,690
Constructing a first-class Taluk office at Kudligi, estimate	26,225
Constructing four additional blocks of cells and compound wall for District Jail, Bellary	27,490

WORKSLIPS.

41. Workslips were not hitherto submitted to the Superintending Engineer. For October 1893, workslips have been prepared for irrigation works and sent to the Sub-divisional officers for explanation of excesses before being submitted to the Superintending Engineer.

The following are the principal items of excess over sub-heads in the case of Provincial Civil works :—

	Estimate.	Expenditure.
	Rs.	Rs.
(*a*) Constructing a Taluk office at Kudligi	26,225	26,362
Hammerdressed stone in chunam for basement ...	972	1,243
Tiled roofing including teak reepers	2,421	2,660
Painting with two coats (carsons)	770	1,007
(*b*) Additions and improvements to the combined Executive Engineer's and Superintending Engineer's office ...	6,550	7,059
Lower storey, coursed rubble in chunam	897	1,710
(*c*) Constructing four additional blocks of cells, &c., for the District Jail, Bellary	27,490	16,740
Iron-barred doors, with frames, &c., ...	960	2,764
Constructing Police hospital at Anantapur	7,640	6,285
Compensation for land	...	809

There are 6 items of expenditure without estimate per list II.
" 12 excess over estimate per list III.

42. *Store Accounts—no stock.*—The accounts of tools and plant are not in order. Form No. M. 9 (daily receipts and issues) is maintained by the divisional store-keeper, but records only such transactions as have to be reported in form No. M. 49 B (monthly statement of tools and plant) to the Examiner for the check of the divisional half-yearly return, such as fresh receipts, writes off and transfers outside divisions, and omits all transfers to and from sub-divisions, no other account being kept to show these transfers.

The balance in the hands of the store-keeper was, until recently, arrived at by taking the difference between the number shown by the combined return and the aggregate numbers in the sub-divisional returns. This system of accounting for head-quarters stores, must necessarily be imperfect, as it affords no means of checking the receipts from and issues to divisional stores shown by the several sub-divisional officers.

43. For the half-year which closed on 31st August 1893, a return of the head-quarter stores was prepared for the first time. This (after correction of numerous minor errors discovered during test-audit) records the following receipts and issues, which are unsupported by any entries in the initial accounts, *i.e.*, form 9, for receipts and issues :—

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Name of article.	Receipts.		Issues.	
	Number.	Month.	Number.	Month.
Chains, iron, 100'	2	July 1893	...	...
Levelling instrument, 12' dumpy	1	April "	...	...
Staves, levelling, Gravatts	2	May "	...	...
Tapes, measuring 100'	1	March "	1	Apl. 1893.
	2	April "		
Axes, felling	7	" "	...	...
Crowbars	32	March "	...	...
Scales, plotting, boxwood	...	...	1	Aug. 1893.
Picks, quarry	...	...	10	"
Axes, pick	137	March 1893	...	...
Chisel, steel	4	"	...	...
Hammers, sledge	32	"	...	...
" hand	211	"	...	...
" smith's	6	"	...	...
Hooks, bill	2	"	...	...
Jumpers, iron	8	"	...	...
Mamoties	104	"	...	...
Measuring rod, 3'	2	"	...	...
" " 10'	...	...	1	Aug. 1893.
Padlock, brass, Chubb's	...	...	1	"
Prickly-pear, forks	3	March 1893.	...	...
" knives	3	"	...	...
Belts, with badges	2	"	...	...
Rammers, iron	6	"	...	...
Chairs, camp	5	"	...	...
Steel, moulds	3	"	...	...
Boxes, teak	2	May 1893	...	...
Wedges, iron	11	March "	...	...
Almirah, teak, small	1	" "	...	...
Chairs, armless	3	" "	...	...

These articles are said to have been either received from or issued to the Sub-divisional officer, Hospet, but all the monthly statements and the last half-yearly return of that sub-division were said to have been returned to the sub-divisional officer, and no check was practicable. When these are received back, the items should be carefully compared with the sub-divisional returns in the divisional office and the result intimated.

44. The corrections made during the audit of the head-quarter stores half-yearly return for 31st August 1893, result in the following alterations of balances in the head-quarter stores :—

Name of article.	As shown.	As the result of corrections.
Mathematical Instrument box, 1st class ...	2	3
Rain-gauge glass	4	5
Tape, 50'	6	7
Apparatus, boring	...	1
Axes, pick, quarry	196	183
Hammers, sledge	...	36
Belts, peons', with badges	...	2
Padlocks, brass, large	...	6
Almirahs, small	...	1
Chairs, camp	...	1
Camp table, pieces	...	—5
Do. single	22	16

45. Sub-divisional officers render their monthly account of tools and plant in form no. M. 49 B instead of in form no. 12 the only authorised form (form no. M. 49 B being meant exclusively for divisional offices), and these accounts are said to be not always punctually received. *Nil* returns are never submitted and the record is thus incomplete, without the means of checking irregularities.

The sub-divisional half-yearly returns for 31st August 1893 were audited as far as possible, and the following remarks are offered :—

(*a*) *Anantapur sub-division.*—The return is prepared for the half-year, April to September 1893, instead of from March to August 1893, and the sub-divisional officer's attention was not called to this irregularity.

(*b*) Only the monthly statement for August 1893 was available in the divisional office, and those for other months were not produced. The receipts and issues recorded in the statement for August 1893 do not find a place in the half-yearly return of the sub-division.

(*c*) The following articles shown in return ending 29th February 1893 do not appear in the return for 31st August 1893 :—

Levels, masons	... ...	1
Spades	... ...	4,485 (sub-divisional officer showed 4,464 which was corrected to 4,485 by divisional-office).
Cash chest, iron	... ...	1 " "

But *memories* (4,464) are shown, which apparently represent the item of spades as above, at the original number.

(*d*) *Bellary sub-division.*—The sub-divisional clerk stated that he had no initial account (form no. 2) of transactions as they occur, but that he prepares his form no. M. 49 B (substitute for form no. 12) from notes, which are not on record. The monthly statements were not available in the divisional-office, but the office copies were obtained from the sub-divisional office and the half-yearly return checked. An issue of 150 hammers has been inserted by the divisional store-keeper in the half-yearly return of the sub-division, of which there is no entry in the sub-divisional statement for August 1893, and one 10′ measuring rod has been omitted by the sub-divisional officer from the half-yearly return.

(*e*) *Half-yearly return of Mr. Lawrence, Supervisor (directly under Executive Engineer).*—A receipt of one measuring chain in August 1893 is unsupported by any statement.

(*f*) *Hospet sub-division.*—As stated above, the half-yearly return and monthly statements had been sent to the sub-divisional officer, and were not therefore available for audit.

46. *Journals of subordinates not submitted to audit.*—(*a*) Sub-overseer Andiappan has drawn only railway fare for the 22nd and 26th July 1893, but he is entitled to conveyance allowance also for the day on which a railway journey is performed.

(*b*) J. Rudrappah, clerk on Rs 15, left Tadpatri by train at 8-30 P.M. on the 16th July 1893 and arrived at Pathacotthacheruvu station at 1 A.M. and travelled two miles by road in continuation. As two days are involved in the journey, his claim for mileage (As. 4) should not have been admitted.

47. *Deposits in Savings Bank.*—The undermentioned deposits refunded on the dates noted against each have been incorrectly shown in extract from the register of savings bank deposits attached to the schedule of deposits for 30th September 1893, as still remaining in the savings bank :—

A. Lutchmana Mudaliar, Rs. 1,000, refunded in September 1893.
C. Kolandavelu " " 180 " August "

48. The deposits of the contractors named below have been transferred by power of attorney to other men who do the work, but the deposits still stand in the pass books in the names of the original contractors :—

K. Achariappa, Rs. 340, transferred to A. Sundram Aiyar.
Somasundram Mudaliar, Rs. 60, transferred to Basappah.

49. The following deposits stand in the names of the contractors instead of in the name of the Executive Engineer :—

	Rs.
Chinna Mulliah	456
Devarajulu Naidu	651

50. Kolandavelu Mudaliar, a contractor, deposited Rs. 148 direct into the Post office, which amount did not pass through the divisional or sub-divisional cash book. The deposit is borne on the register of deposits and a pass book also exists, but it is not shown in the extract from register of savings bank deposits sent with the deposit schedule for September 1893.

51. *Service labels.*—An account is kept in form no. M. 216 B (issue register and service label account combined) and the balance is frequently attested by the head clerk with his initials; but the counterfoil of requisition is generally not initialled by anybody, and the amount is expressed only in figures and not also in words.

The balance on 20th November 1893 was Rs. 7-10-9.

52. *Service books.*—(*a*) The register of marriage and baptisms attached to the service book of Sergeant L. Donaghue is incomplete.

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(*b*) The service book of Mr. S. Trutwein, Supervisor, 2nd grade, who was under orders for transfer (but not relieved at the time of inspection), had not been re-attested, the date of last re-attestation being 4th August 1888.

(*c*) The height and personal marks of Mr. T. A. Monisse, Overseer, are entered in pencil, and the overseer's signature was not obtained when his service book was re-attested.

53. The Accountant, Mr. Pereira, 7th grade, is not recognized as the head of the office, the head clerk occupying that position, although he draws less pay.

54. Mr. Pereira is intelligent and well acquainted with the rules and procedure applying to the accounts of a divisional office, but is not sufficiently energetic in the supervision of the work of his assistants. The Executive Engineer, however, expressed himself as satisfied with him.

55. The books and records of the Bellary sub-division were inspected and found to be in order, except with reference to the points noticed in paragraphs 29 (*a*), 30 (*c*), 31 and 45 (*d*).

W. A. CRISP,
Dy. Examr., P.W. Accounts, Madras.

BELLARY DIVISION.

I. List of works undertaken without estimates.

	Rs.	A.	P.	Last entry.
1. Repairs and carriage of tools and plant in Bellary and Hospet sub-divisions for 1893–94.	115	3	6	Sept. 1893.
2. Santhabiddanoor tank, constructing pipe sluice.	27	3	8	Feb. "
3. Royalcheruvu tank, closing breaches and repairing and collecting apron stones	538	7	4	May "
4. Ramasagar channel, repairs to bridges ...	618	10	10	Aug. "
5. Thoortha channel, removing silt	547	9	2	July "
6. Arranging serviceable from unserviceable and packing up in layers in Bellary stores ...	67	0	0	May "

1. Will be included in the next return of sanctions.
2. Outlay represents value of materials transferred from other works.
3 and 4. Estimates checked and ready for submission to Superintending Engineer.
5. The Superintending Engineer has ordered this to be included in the general maintenance estimate.
6. Outlay will be written back.

II. Statement of materials at site at end of October 1893.

Provincial.

Civil Buildings.

Original Works.

	Rs.	A.	P.
Constructing Taluk office at Kudligi	254	13	7
Alterations and improvements to the combined Superintending Engineer and Executive Engineer's office, Bellary ...	124	15	2
Constructing four additional cells and compound wall for the District Jail, Bellary	2,793	1	2
Constructing Taluk office at Madakasira	418	4	8
Constructing Police hospital at Anantapur	346	7	8
Constructing new school-house at Anantapur	1,991	15	9

43. Irrigation.

Original Works.

Improvements to Roya channel	7	13	5	
" to Bella channel	9	6	2	
" to Thoortha channel *	— 89	15	5	
" to Ramasagar channel	215	3	2	
" to Kampli and Bellagodal channel	494	0	0	

Irrigation Cess Fund.

Improvements to Roya channel	45	4	9
" to Basavanna channel	173	12	6
" to Bella channel	28	13	2
" to Toortha channel	2,115	15	3
" to Ramasagar channel	2,456	11	0
" to Kampli and Bellagodal channels	1,653	12	11
Total ...	13,040	6	11

Value of materials transferred, Rs. 193-12-0, not yet adjusted.

III. LIST of works, excess over estimates.

Item No.	Name of works.	Amount of estimate.	Outlay to end of October 1893.	Remarks.
		RS.	RS. A. P.	
	PROVINCIAL.			
	Civil Buildings.			
	Original Works.			
1	Constructing a Taluk office at Nudigal	26,225	29,362 8 6	Completion report delayed pending excavation of another well.
2	Additions and improvements to the combined Superintending Engineer's and Executive Engineer's office, Bellary ..	6,450	7,056 14 1	Some additional work authorized by Superintending Engineer in progress.
	42. IRRIGATION.			
	Original Works.			
3	Improvements to Hemavunna channel	5,160	5,270 4 1	
4	,, to Bella channel	10,816	11,945 0 1	Completed.
5	,, to Ramasagar channel	8,000	8,755 0 9	
6	,, to Thoortha channel	6,060	6,812 13 11	
	Minor Original Works.			
7	Adoni Nulla cheruvu.—Constructing a surplus weir to— ..	839	919 4 5	
8	Kullumarry tank.—Constructing a sluice of—	1,342	1,381 1 3	
	Repairs.			
9	Sirugoppa and Dasanoor anicuts.—Repairs to—	1,610	1,630 11 6	
	TANK EXPENDITURE SCHEME.			
	Repairs.			
10	Balasaladoddy Chintalacheruvu.—Raising and strengthening the bund, repairing sluice, and extending byewash of— ..	546	852 11 0	
	CESS FUND.			
	Original Works.			
11	Improvements to Bella channel	5,584	6,319 4 10	Completed.
12	,, to Basavanna channel	4,910	7,523 7 8	

IV. LIST of works without or in excess of appropriation.

Item No.	Name of works.	Appropriation for 1893-94.	Outlay from 1st April to 31st October 1893.	Remarks.
	CESS FUND.	RS.	RS. A. P.	
	Original Works.			
1	Improvements to Roya channel. ..		1,643 8 10	
2	,, to Bella channel. ..		585 4 2	Completed.
3	,, to Basavanna channel. ..		2,067 3 9	
	EXCESS OVER APPROPRIATION.			
	Provincial.			
	Civil Buildings.			
	Original Works.			
1	Additions and improvements to the combined office, Bellary.	700	916 9	
2	Constructing a new school-house at Anantapur.	2,000	2,095 14	
	42. IRRIGATION.			
	Original works.			
	"Major."			
3	Improvements to Bella channel.	1,000	2,155 4 2	
4	,, to Thoortha channel.	1,800	2,850 12 6	
5	General tools and plant.	1,200	2,066 4 4	

V. LIST of works, the outlay on which has been indefinitely suspended.

	RS.	Last entry.
1. Preliminary expenses for investigation in connection with the survey of new irrigation channel from Tungabadra river, estimate Rs. 500 ...	275	(Dec. 1892.)
2. Balasaladoddy Chintalacheruvu. Raising and strengthening bund, &c., estimate Rs. 546 ...	853	(Oct. 1891.)
3. Roddam big tank. Constructing weir, estimate Rs. 1,922	1,465	(Apl. 1893.)

	RS.	Last entry.
4. Agaly Tank. Raising revetment and extending weir, estimate Rs. 2,038	186	(Mar. 1893.)
5. Chinnatambalam Karim Sahib's tank. Emergent repairs, estimate Rs. 630	546	(Mar. 1893.)
6. Kullamarry Tank. Emergent estimate for repairing leakage in bund, &c., estimate Rs. 460 ...	254	(Jan. 1892.)
7. Constructing Munsif's court at Bellary, estimate Rs. 13,510 *	13,244	(Mar. 1893.)

* The sub-divisional officer was called on in Executive Engineer's No. 2904, dated 27th October 1893, to submit the final bill or to explain delay—no reply yet.

VI. LIST of works completed for which completion reports are due.

Item No.	Name of works.	Amount of estimate.	Expenditure up to end of October 1893.	Remarks.
		RS.	RS. A. P.	
1	Constructing District Munsif's court at Bellary.	13,510	13,244 4 11	Final payment by sub-divisional officer awaited.
2	Improvements and alterations to the taluk and Deputy Collector's office at Anantapur.	8,180	7,407 1 11	Completion report returned to the sub-divisional officer.
3	Bella channel—Improvements to (Provincial)	10,816	11,945 0 1	Materials to be adjusted.
4	Do. do. (cess) ..	5,584	6,319 4 10	
5	Kullumarry tank.—Constructing a sluice of —.	1,342	1,381 1 3	
6	Bevenhally tank.—Repairing the— ..	1,698	1,657 4 8	Not yet received from the sub-divisional officers concerned.
7	Balasaladoddy Chin alacheruvu—Raising and strengthening the bund, extending byewash, and repairing sluice.	546	852 11 0	

VII. BALANCES of Contractors and Piece-workers outstanding for more than three months.

Name of contractor.	Balance due to contractor.	Balance due from contractor.	Number of date of last certificate.
	RS. A. P.	RS. A. P.	
C. N. Muthusawmy Iyer—			
Repairs to Apparazpet tank	150 8 0	..	No. 5 of May 1893.
V. Ellimazulu Naidu—			
Repairs to Adoni Nullacheruvu	6 0 0	..	No. 6 of July ,,
P. Davarajulu Naidu—			
Improvements to gate to Sub-divisional office at Anantapur.	2 0 0	..	No. 1 of March ,,
A. Kristnasawmy Mudaliar—			
Improvements to Roya channel (Cess fund)	28 10 0	..	No. 6 of June ,,
V. Sambasiva Mudaliar—			
Repairing head-sluice to Thoortha channel	50 0 0	..	No. 2 of July ,,
Removing silt from Thoortha channel	60 0 0	..	No. 1 of ,, ,,
Bheem Singh—			
Constructing head-sluice to Ramasagar channel ..	60 8 8	..	No. 2 of June ,,
V. Shanmugum Pillai—			
Improvements to Thoortha channel (Cess)	66 8 0	..	No. 4 of May ,,
Do. do. (Provincial) ..	66 0 0	..	No. 2 of July ,,
S. Jambanna—			
Closing breaches in the masonry dam in Narsapur channel	46 0 0	..	No. 2 of June ,,
Wodda Dasadoo—			
Improvements to Roya channel (cess)	30 0 0	..	No. 7 of ,, ,,
Wodda Hanuma—			
Repairing the bridges on the Ramasagar channel ..	25 0 0	..	No. 1 of July ,,
K. S. Murugesa Mudaliar—			
Raising bund and repairing sluices of Chickamadjagherry tank	40 0 0	..	No. 3 of June ,,
A. Gopaul Mudaliar—			
Improvements to Basavanna channel	3 0 0	..	No. 1 of May ,,
Repairing two escapes at 14th mile 4 furlongs of Basavanna channel	26 0 0	..	No. 1 of ,, ,,
S. Yeramah—			
Maintenance of Kalagatta and Dhonapur channel ..	15 0 0	..	No. 1 of ,, ,,
Rangoo Gopaul Row—			
Repairs to Agaly tank	347 0 0	..	No. 10 of March ,,
Raising revetment, &c., to Agaly tank	21 0 0	..	No. 2 of ,, ,,
M. Hussain Sahib—			
Repairs to Yellari tank supply channel	8 3 0	..	No. 2 of April ,,
Piece-workers—*Nil.*			

Order—dated 17th March 1894, No. 762 W., Public Works.

Communicated to the Superintending Engineer, III Circle, for the information and guidance of the Executive Engineer, Bellary division, special attention being drawn to the remarks in the Examiner's covering note.

2. The Superintending Engineer will report on the subject of paragraph 18 of the inspection notes.

3. The suggestion in paragraph 6 of the Examiner's note regarding the divisional accountant is approved.

(True Extract.)

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

To the Superintending Engineer, III Circle.
" other Superintending Engineers.
" the Consulting Architect to [illegible]ament.
" the Examiner, Public Works Accounts.

Lxd. S. J. Pereira.
Spare Copies

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GENERAL.
ACCOUNT.

Govt. of {1894} Madras.

PUBLIC WORKS:

Dated March, 17*th*.

Read. *Encl.*

G.O., 17th Mar. 1894, No. 762 W.

MARCH.

Inspection Report

Orders on the — on the accounts of the Bellary division, dated 11th December 1893.

Gov. 762

762/7

Report of an inspection of the accounts of the Executive Engineer, Bellary Division, on the 19th to 21st November 1893 by Mr. W. A. Crisp (Examiner, 4th class, 3rd grade, temporary), Deputy Examiner, Public Works Accounts, Madras.

Dated Madras, 11th December 1893.

1. *Last Inspection*—by Mr. M. H. Gaynor, Officiating Deputy Examiner on 10th to 13th August 1891.

2. *Executive Engineer in charge.*—Mr. C. W. Wood, 4th grade, temporary, officiating since 31st March 1893, *vice* Mr. C. J. Peters on sick leave to Europe.

3. *Accountant.*—Mr. M. G. Pereira, 7th grade, relieved Mr. Yuvarungam Naidu on the 12th October 1892.

4. *Test Audit.*—This was applied to the accounts and vouchers for August 1893. Detailed remarks under this head will be found in paragraphs 28 to 52.

5. *Constitution of Division.*—There are three sub-divisions as follows:—

(1) Anantapur, under Conductor F. Heinig, Sub-Engineer, 1st grade.
Drawing account on Anantapur treasury, Gooty, Penukonda, Hindupur, Madakasira sub-treasuries.

(2) Bellary, Mr. E. Taylor, Sub-Engineer, 3rd grade.
Drawing account on Bellary treasury, Adóni, Kudligi, Harpanahalle sub-treasuries.

(3) Hospet, Sergeant Donaghue, Supervisor, 2nd grade.
Drawing account on Bellary treasury, Hospet sub-treasury.

6. *Imprests.*—The following imprests by other than subordinates under sub-divisional officers are also held direct from the Executive Engineer:—

	Rs.	
(1) Colonel Fraser, R.E., Superintending Engineer	80	
(2) Mr. C. Lawrence, Supervisor, 2nd grade ...	20	Preparing irrigation project.
(3) Mr. G. Ramiah, Store-keeper	50	Authorized by G.O. no. 2278 W., dated 22nd August 1891.

7. The irregularities noticed in the last inspection have all been remedied or have disappeared by changes in procedure, except in respect of the following:—

(1) Contractors' securities are in two instances, as under, deposited in the savings bank in the name of the contractors instead of the Executive Engineer:—

	Rs.
Chinna Mulliah	456
Devarajalu Naidu	651

(2) Pass book of the Anantapur treasury still gives dates on which cheques were *drawn* by Executive Engineer instead of dates of payment by treasury.

(3) Imperfect preparation and check of store returns by the divisional store-keeper.

8. *Control over expenditure.*—(*a*) There are six items of expenditure without estimate—*vide* statement I, attached, the adjustment of which is in progress.

(*b*) Intermediate payments to contractors are still made, on detailed bills in form 14 instead of on hand-receipts, as authorised by G.O., No. 2216 W., dated 11th August 1892, and final bills are accompanied by measurement sheets for all items executed *since date of last bill*. This check of measurements by divisional office is unnecessary, and it is incomplete under the arrangement described.

(*c*) The register of measurement books was opened in May 1893 and contains no record of the books then in use, to ensure a check on their return. It does not also indicate for what individuals the subsequent issues have been made.

9. *Control over revenue and other receipts.*—(*a*) The remittance book of the Anantapur treasury was not available during the inspection. In the remittance book of the Bellary treasury, the treasury officer (Agent, Bank of Madras) receipts all payments, including those below Rs. 500, but does not sign the book for the total payments during the month, *per* Code X., 27.

(*b*) The miscellaneous receipts paid into the Anantapur treasury are realized entirely by the sub-divisional officer, Anantapur, by whom they are paid in direct, but the treasury remittance book is written up in the divisional-office from sub-treasury receipts, obtained from time to time by the sub-divisional officer and sent to the treasury for signature; also for the monthly consolidated receipt.

It would be more convenient if the sub-divisional officer maintained the book and forwarded it with treasury consolidated receipt to the divisional-office after the close of the month.

10. *Banking arrangements.*—(*a*) The pass book with the Bellary treasury is written up weekly on an average, and that with Anantapur twice a month. In the latter the dates of the cheques are entered by the treasury officer instead of the dates on which cashed. This was noticed in last inspection report and was brought to the notice of the Accountant-General, Madras.

(*b*) The state of drawing accounts on counterfoils of cheques had not been entered in the book in use by the Executive Engineer for November.

(*c*) There were counterfoils of paid cheques on record from 1881. These should be destroyed after 5 years per Code VI., 46.

(*d*) No register of cheque books received and issued is maintained.

(*e*) The certificate of count of cheques is not signed by the Executive Engineer.

11. *Cash arrangements.*—A certificate of actual count of cash balance, with particulars of the amount in form no. 1, is not prepared for the divisional-office.

11-A. The imprest accounts of subordinates in sub-divisions are not always closed and recouped before the end of the month. Imprest accounts are posted in abstract into the divisional cash book, but in that of the Hospet sub-division details are posted, although an abstract of the entries is recorded on the imprest accounts themselves.

12. *Divisional cash book.*—This is posted by the head clerk and initialled by the accountant at the end of the month. An abstract of the treasury transactions is entered at the close of each month, by way of proving the closing treasury balance. This is unnecessary.

13. *Accounts of works.*—(*a*) Works abstracts are all prepared in the divisional-office, instead of by sub-divisional officers, as authorised by G.O., no. 2726 W., dated 30th September 1892, but they prepare progress reports in forms M. 90 and M. 91—the former for each work above Rs. 2,500 for communication to the Superintending Engineer, and the latter collectively for all works below that limit. These are completed by the divisional-office in respect of expenditure during month and to date.

(*b*) A works abstract is prepared even in cases of works carried out entirely by one contractor. This is unnecessary under Code XII., 70 and 102.

(*c*) Unpaid wages are rare, as departmental labour is very little employed. There was an error in the details of arrears brought forward on muster roll forming voucher no. 32 for August 1893 (*vide* clause (*d*), paragraph 30).

(*d*) Further errors and irregularities noticed on examinations of the works abstracts for August 1893 are detailed in paragraphs 32 to 35.

14. *Registers of works.*—(*a*) Sub-works estimated to cost up to Rs. 5,000 are not detailed by sub-heads, and those below Rs. 300 are not separately enumerated but grouped in one entry. This is not authorized by Code XIII., 60, which refers only to works estimated in the aggregate at less than Rs. 5,000 and to sub-heads under Rs. 500. The registers thus maintained do not admit of any satisfactory comparison of outlay with estimate, or exhibit a full record of rates.

(*b*) Appropriations are invariably entered in pencil in the heading of the registers.

(*c*) Further detailed remarks in respect to the registers for individual works will be found in paragraphs 36 to 40.

15. (*a*) Workslips were prepared for the first time at the end of October 1893, but only for irrigation works, and were under reference to sub-divisional officers, for explanation of excesses, preparatory to submission to Superintending Engineer.

(*b*) The deviations and excesses on Provincial works are noticed in paragraph 41.

(*c*) The following statements are attached:—

I. Works without estimate.
II. Materials at site.
III. Works with excess on estimate.
IV. Do. without appropriation.
V. Do. indefinitely suspended.
VI. Do. completed. Completion reports awaited.
VII. Outstanding balances with contractors and piece-workers.

16. *Materials at site.*—The aggregate amount on record for 16 works was Rs. 13,040-6-11 (see statement II), which was ascertained to belong almost entirely to contractors, whose agreements provide for finished work. Payments on account are made from time to time, on the security of the materials, which are recorded (for purposes of check on recoveries) as materials at site. Such payments are practically in the nature of advances to contractors and should be separately recorded as such in the register of works.

The suspense head "materials at site" is intended to exhibit only departmental materials which also exist in certain cases, without any distinction being maintained. An account of the contractors' materials may be kept by sub-divisional officers in form F, if Executive Engineer desires it; but a record in note or measurement book would probably suffice.

17. *Contract Accounts.*—Cash deposits are taken from contractors with written agreements and placed in the savings banks. Deductions are in other cases made from bills, but in the cases of contractors working at schedule rates on channel improvements, with whom running accounts are kept, no deductions are made as a rule, although the payments are considerable.

18. *Registers of Tools and Plant.*—The accounts of tools and plant are in some confusion and the divisional statements and registers are believed to be unreliable. No half-yearly registers of the stores at head-quarters were prepared before the half-year ending August 1893, and it was ascertained that the store-keeper's balances were previously obtained by deducting the balances shown in the several sub-divisional registers from those of the combined return.

19. The discrepancies found in the divisional register for the half-year ending August 1893, and the irregularities noticed in respect of the monthly statements and sub-divisional registers are described in paragraphs 42 to 45.

20. The head-quarters balances on 31st August 1893 were certified to as counted by the divisional store-keeper, G. Ramiah, from 10th September to 30th October 1893, but it is doubtful whether the recorded results are reliable, and a detailed verification by some independent agent appears desirable, in view of the large quantities of stores in the division, including those obtained for famine purposes.

21. The accountant exercises no supervision over the stores returns, as he should do; and the store-keeper does not appear to possess any particular qualifications for the post, although he receives a salary of Rs. 50.

22. (*a*) Service books are maintained for all members of the permanent establishments, but that of Overseer Rengasami Pillai was not available for inspection, having been sent with his preliminary application for pension.

(*b*) Some omissions in three of these records are detailed in paragraph 52.

23. *Register of Government securities.*—The form used is imperfect, no provision being made for date of transmission to Examiner or acknowledgment.

24. It could not be ascertained whether an agreement of deposit had been obtained from Sub-overseer B. Audiappen, as required by Code IV., 18. It is not traceable in the register of agreements maintained in Examiner's office.

25. *Register of appropriations.*—This is not kept in chronological order and totalled to end of each month for purposes of the application for letters of credit, but in separate folios for each head of classification, the aggregate grant being nowhere recorded.

26. *Completion reports.*—These are due for seven works completed, but are delayed pending adjustment of materials, verification by sub-divisional officers, &c.

27. *Transfers of the Public Works Department.*—There is some delay in issuing acceptances for transfer debits by other divisions, but the transactions are usually adjusted in the same month.

Unvouched outlay.

28. The aggregate amount of vouchers not submitted to Central office as per schedule dockets is Rs. 116-7-8, of which Rs. 54-12-6 is supported by vouchers, the difference of Rs. 61-11-2 being the amount debited by Public Works Workshops, for which no vouchers were received. This amount should have been entered separately in the schedule dockets with suitable remarks.

29. The vouchers for Rs. 54-12-6 as above, were checked with the result that—

(*a*) In voucher No. 7 (Bellary sub-division), there is no date either of payment or of pay order and the payee being a head cooly on Rs. 6 per mensem, the voucher form No. E. 67, should have been used instead of a muster-roll.

(*b*) In voucher No. 4 (Divisional office) for a payment of Rs. 7–12–0 to a cooly at a daily rate of *annas* 4, the purpose of employment is not specified.

(*c*) In voucher No. 32 (Hospet sub-division) a muster-roll for "raising the left bank of Ramasagar channel," from 18th to 29th June 1893 for Rs. 28–12–6, the date of signature of musterer (maistry Latchman Row) is *28th* July 1893, while that of the countersigning officer (Overseer D. Swaminatha Iyer) is *21st* July 1893, and the payment from imprest was made on the same (latter) date. The Sub-divisional officer signed a pay order on the 16th August 1893, on which date the overseer's imprest was recouped. The muster-roll seems to have been drawn up by the overseer and subsequently signed by the maistry, which requires explanation. The Sub-divisional officer's pay order was superfluous.

(*d*) In the same muster-roll arrears of previous rolls are correctly brought forward as Rs. 3–9–0, but the individual names and amounts are incorrect. (*Vide* particulars noted below). The voucher was apparently not checked in Divisional office :—

	As per muster-roll. Rs. A. P.		As per previous roll. Rs. A. P.
Pallathi Hanumiah ...	1 2 0	Segadi Budapah ...	1 8 0
Naganhalli Beemapa ...	1 5 0	Konari Basapah ...	1 8 0
Guduthur Beemah ...	1 2 0	Muthi Basavah ...	0 9 0
	3 9 0		3 9 0

30. (*a*) *Other vouchers.*—In the office copies of vouchers, reference to copy of voucher number for previous payment is invariably omitted, and the date of measurement in the copy of voucher No. 13.

(*b*) In copy of voucher No. 34 the value of work done is entered as Rs. 215–15–5 instead of Rs. 218–15–5 as correctly shown in the original.

(*c*) *C.O. voucher No.* 9.—Payment was made by a remittance transfer receipt and not by cheque as noted on the voucher.

(*d*) *C.O. voucher No.* 12.—Date of payment as per cash book is *9th*, and as per voucher *2nd* August 1893.

(*e*) *C.O. voucher No.* 82.—A moiety of the salary of B. Andiappan, under attachment, is charged in the Executive Engineer's cash-book and the remainder in that of the Sub-divisional office, Bellary. The payment to the Court and to the individual should appear in one cash-book and not in both.

Measurements.

31. The measurements taken, of works paid for in August 1893, by the Sub-divisional officer, Bellary, were arithmetically checked with the result that on page 56 of book No. 10, in which the measurements relating to "constructing four additional blocks of cells to the District Jail, &c.," are recorded, an item of broken stone for concrete measuring—

2 × 60 × 9 × 3 is calculated as,	2160	c. feet instead of	3,240	c. feet.
2 × 30 × 9 × 3 "	1,080	" "	1,620	"
	3,240		4,860	

resulting in an under-payment (for 1,620 cubic feet at Rs. 3 per 100 cubic feet) of Rs. 48–9–7.

Works Abstracts.

32. Work abstracts are all prepared in the Divisional office and not by Sub-divisional officers as required by G.O., No. 2726 W., dated 30th September 1893. Form No. M. 6 is used on occasions, instead of the revised forms (E. 68 and 69).

33. Items of estimate below Rs. 500 in a bill are lumped up and entered as a single amount, but for facility of check and reference each such item should be posted into the work abstract and the total carried into the register of works.

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34. The account of materials (form No. M. 5 instead of No. F. 7) for the Police hospital at Anantapur, estimate Rs. 7,640, received from the Sub-divisional officer, shows only the receipts and issues during the month, and not also the opening and closing balances.

35. In the work abstract for Bella channel improvements, estimate Rs. 5,584 (cess), Rs. 54 chargeable to the sub-work "constructing masonry dam at 12,150 feet from head sluice" is charged to "sub-works under Rs. 500." This should be rectified.

Register of Works.

36. The estimate (Rs. 27,490) for work "four additional blocks of cells and compound wall in the District Jail at Bellary" provides for a deduction of Rs. 400 for value of old stone at site, which should be recorded as materials at site pending utilization.

37. The permission to group sub-heads costing Rs. 500 and under has been extended to *sub-works* within this limit, which is irregular.

38. In the absence of requisitions, form 8.A., works costing Rs. 200 and under should be posted in the register of works, which is the only collective record of outlay on works from which the monthly schedules of expenditure are compiled.

39. The sub-heads of each estimate are not numbered as required by I. C., Vol. II., chapter XIII., 60, and the estimated rates of each are not entered in the space provided for that purpose but included with the names of the sub-heads in the heading of the form.

40. Actual rates have not been worked out for the following works :—

	Rs.
Constructing Police ward in the compound of the Civil hospital, Bellary, estimate	8,490
Constructing a first-class Taluk office at Kudligi, estimate ...	26,225
Constructing four additional blocks of cells and compound wall for District Jail, Bellary	27,490

Workslips.

41. Workslips were not hitherto submitted to the Superintending Engineer. For October 1893, workslips have been prepared for irrigation works and sent to the Sub-divisional officers for explanation of excesses before being submitted to the Superintending Engineer.

The following are the principal items of excess over sub-heads in the case of Provincial Civil works :—

	Estimate. Rs.	Expenditure. Rs.
(*a*) Constructing a Taluk office at Kudligi	26,225	26,362
Hammerdressed stone in chunam for basement ...	972	1,243
Tiled roofing including teak reepers	2,421	2,660
Painting with two coats (carsons)	770	1,007
(*b*) Additions and improvements to the combined Executive Engineer's and Superintending Engineer's office ...	6 550	7,059
Lower storey, coursed rubble in chunam ...	897	1,710
(*c*) Constructing four additional blocks of cells, &c., for the District Jail, Bellary	27,490	16,740
Iron-barred doors, with frames, &c., ...	900	2,764
Constructing Police hospital at Anantapur	7,640	6,285
Compensation for land		809

There are 6 items of expenditure without estimate per list II.
" 12 excess over estimate per list III.

42. *Store Accounts—no stock.*—The accounts of tools and plant are not in order. Form No. M. 9 (daily receipts and issues) is maintained by the divisional store-keeper, but records only such transactions as have to be reported in form No M. 49 B (monthly statement of tools and plant) to the Examiner for the check of the divisional half-yearly return, such as fresh receipts, writes off and transfers outside divisions, and omits all transfers to and from sub-divisions, no other account being kept to show these transfers.

The balance in the hands of the store-keeper was, until recently, arrived at by taking the difference between the number shown by the combined return and the aggregate numbers in the sub-divisional returns. This system of accounting for head-quarters stores, must necessarily be imperfect, as it affords no means of checking the receipts from and issues to divisional stores shown by the several sub-divisional officers.

43. For the half-year which closed on 31st August 1893, a return of the head-quarter stores was prepared for the first time. This (after correction of numerous minor errors discovered

during test-audit) records the following receipts and issues, which are unsupported by any entries in the initial accounts, *i.e.*, form 9, for receipts and issues:—

Name of article.	Receipts.		Issues.	
	Number.	Month.	Number.	Month.
Chains, iron, 100'	2	July 1893	...	...
Levelling instrument, 12' dumpy	1	April ,,	...	...
Staves, levelling, Gravatts	2	May ,,	...	...
Tapes, measuring 100'	1	March ,,	1	Apl. 1893.
	2	April ,,		
Axes, felling	7	,, ,,	...	...
Crowbars	32	March ,,	...	...
Scales, plotting, boxwood	...	...	1	Aug. 1893.
Picks, quarry	...	...	10	,,
Axes, pick	137	March 1893	...	...
Chisel steel	4	,,	...	...
Hammers, sledge	32	,,	...	...
,, hand	211	,,	...	...
,, smith's	6	,,	...	...
Hooks, bill	2	,,	...	...
Junapers, iron	8	,,	...	...
Mamoties	104	,,	...	...
Measuring rod, 3'	2	,,	...	...
,, ,, 10'	...	...	1	Aug. 1893.
Padlock, brass, Chubb's	...	...	1	,,
Prickly-pear, forks	3	March 1893	...	...
,, knives	3	,,	...	...
Pelts, with badges	2	,,	...	...
Rammers, iron	6	,,	...	...
Chairs, camp	5	,,	...	...
Steel, moulds	3	,,	...	...
Boxes, teak	2	May 1893	...	...
Wedges, iron	11	March ,,	...	...
Almirah, teak, small	1	,, ,,	...	...
Chairs, armless	3	,, ,,	...	...

These articles are said to have been either received from or issued to the Sub-divisional officer, Hospet, but all the monthly statements and the last half-yearly return of that sub-division were said to have been returned to the sub-divisional officer, and no check was practicable. When these are received back, the items should be carefully compared with the sub-divisional returns in the divisional office and the result intimated.

44. The corrections made during the audit of the head-quarter stores half-yearly return for 31st August 1893, result in the following alterations of balances in the head-quarter stores:—

Name of article.	As shown.	As the result of corrections.
Mathematical Instrument box, 1st class	2	3
Rain-gauge glass	4	5
Tape, 50'	6	7
Apparatus, boring	...	1
Axes, pick, quarry	196	183
Hammers, sledge	...	36
Belts, poons', with badges	...	2
Padlocks, brass, large	...	6
Almirahs, small	...	1
Chairs, camp	...	1
Camp table, pieces	...	—5
Do. single	22	16

45. Sub-divisional officers render their monthly account of tools and plant in form no. M. 49 B instead of in form no. 12 the only authorised form (form no. M. 49 B being meant exclusively for divisional offices), and these accounts are said to be not always punctually received. *Nil* returns are never submitted and the record is thus incomplete, without the means of checking irregularities.

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The sub-divisional half-yearly returns for 31st August 1893 were audited as far as possible, and the following remarks are offered:—

(*a*) *Anantapur sub-division.*—The return is prepared for the half-year, April to September 1893, instead of from March to August 1893, and the sub-divisional officer's attention was not called to this irregularity.

(*b*) Only the monthly statement for August 1893 was available in the divisional office, and those for other months were not produced. The receipts and issues recorded in the statement for August 1893 do not find a place in the half-yearly return of the sub-division.

(*c*) The following articles shown in return ending 29th February 1893 do not appear in the return for 31st August 1893:—

Levels, masons 1
Spades ... ... 4,485 (sub-divisional officer showed 4,464 which was corrected to 4,485 by divisional-office).
Cash chest, iron ... ... 1 ,, ,,

But *mamoties* (4,464) are shown, which apparently represent the item of spades as above, at the original number.

(*d*) *Bellary sub-division.*—The sub-divisional clerk stated that he had no initial account (form no. 9) of transactions as they occur, but that he prepares his form no. M. 49 B (substitute for form no. 12) from notes, which are not on record. The monthly statements were not available in the divisional-office, but the office copies were obtained from the sub-divisional office and the half-yearly return checked. An issue of 150 hammers has been inserted by the divisional store-keeper in the half-yearly return of the sub-division, of which there is no entry in the sub-divisional statement for August 1893, and one 10' measuring rod has been omitted by the sub-divisional officer from the half-yearly return.

(*e*) *Half-yearly return of Mr. Lawrence, Supervisor (directly under Executive Engineer).*—A receipt of *one* measuring chain in August 1893 is unsupported by any statement.

(*f*) *Hospet sub-division.*—As stated above, the half-yearly return and monthly statements had been sent to the sub-divisional officer, and were not therefore available for audit.

46. *Journals of subordinates not submitted to audit.*—(*a*) Sub-overseer Andiappan has drawn only railway fare for the 22nd and 26th July 1893, but he is entitled to conveyance allowance also for the day on which a railway journey is performed.

(*b*) J. Rudrappah, clerk on Rs 15, left Tadpatri by train at 8-30 P.M. on the 16th July 1893 and arrived at Pathacothacheruvu station at 1 A.M. and travelled two miles by road in continuation. As two days are involved in the journey, his claim for mileage (As. 4) should not have been admitted.

47. *Deposits in Savings Bank.*—The undermentioned deposits refunded on the dates noted against each have been incorrectly shown in extract from the register of savings bank deposits attached to the schedule of deposits for 30th September 1893, as still remaining in the savings bank:—

A. Latchmana Mudaliar, Rs. 1,000, refunded in September 1893.
C. Kolandavelu ,, ,, 180 ,, August ,,

48. The deposits of the contractors named below have been transferred by power of attorney to other men who do the work, but the deposits still stand in the pass books in the names of the original contractors:—

K. Achariappa, Rs. 340, transferred to A. Sundram Aiyar.
Somasundram Mudaliar, Rs. 60, transferred to Basappah.

49. The following deposits stand in the names of the contractors instead of in the name of the Executive Engineer:—

	Rs.
Chinna Mulliah	456
Devarajulu Naidu	651

50. Kolandavelu Mudaliar, a contractor, deposited Rs. 148 direct into the Post office, which amount did not pass through the divisional or sub-divisional cash book. The deposit is borne on the register of deposits and a pass book also exists, but it is not shown in the extract from register of savings bank deposits sent with the deposit schedule for September 1893.

51. *Service labels.*—An account is kept in form no. M. 216 B (issue register and service label account combined) and the balance is frequently attested by the head clerk with his initials; but the counterfoil of requisition is generally not initialled by anybody, and the amount is expressed only in figures and not also in words.

The balance on 20th November 1893 was Rs. 7-10-9.

52 *Service books.*—(*a*) The register of marriage and baptisms attached to the service book of Sergeant L. Donaghue is incomplete.

(b) The service book of Mr. S. Trutwein, Supervisor, 2nd grade, who was under orders for transfer (but not relieved at the time of inspection), had not been re-attested, the date of last re-attestation being 4th August 1888.

(c) The height and personal marks of Mr. T. A. Monisse, Overseer, are entered in pencil, and the overseer's signature was not obtained when his service book was re-attested.

53. The Accountant, Mr. Pereira, 7th grade, is not recognized as the head of the office, the head clerk occupying that position, although he draws less pay.

54. Mr. Pereira is intelligent and well acquainted with the rules and procedure applying to the accounts of a divisional office, but is not sufficiently energetic in the supervision of the work of his assistants. The Executive Engineer, however, expressed himself as satisfied with him.

55. The books and records of the Bellary sub-division were inspected and found to be in order, except with reference to the points noticed in paragraphs 29 (*a*), 30 (*c*), 31 and 45 (*d*).

W. A. CRISP,
Dy. Examr., P.W. Accounts, Madras.

BELLARY DIVISION.

I. List of works undertaken without estimates.

	Rs.	A.	P.	Last entry.
1. Repairs and carriage of tools and plant in Bellary and Hospet sub-divisions for 1893–94.	115	3	6	Sept. 1893.
2. Santhabiddanoor tank, constructing pipe sluice.	27	3	8	Feb. ,,
3. Royalcheruvu tank, closing breaches and repairing and collecting apron stones	538	7	4	May ,,
4. Ramasagar channel, repairs to bridges ...	618	10	10	Aug. ,,
5. Thoortha channel, removing silt	547	9	2	July ,,
6. Arranging serviceable from unserviceable and packing up in layers in Bellary stores ...	67	0	0	May ,,

1. Will be included in the next return of sanctions.
2. Outlay represents value of materials transferred from other works.
3 and 4. Estimates checked and ready for submission to Superintending Engineer.
5. The Superintending Engineer has ordered this to be included in the general maintenance estimate.
6. Outlay will be written back.

II. Statement of materials at site at end of October 1893.

Provincial.

Civil Buildings.

Original Works.

	Rs.	A.	P.
Constructing Taluk office at Kudligi	254	13	7
Alterations and improvements to the combined Superintending Engineer and Executive Engineer's office, Bellary ...	124	15	2
Constructing four additional cells and compound wall for the District Jail, Bellary	2,793	1	2
Constructing Taluk office at Madakasira	418	4	8
Constructing Police hospital at Anantapur	346	7	8
Constructing new school-house at Anantapur	1,991	15	9

43. Irrigation.

Original Works.

Improvements to Roya channel	7	13	5	
,, to Bella channel	9	6	2	
,, to Thoortha channel *	— 89	15	5	
,, to Ramasagar channel	215	3	2	
,, to Kampli and Bellagodal channel	494	0	0	

Irrigation Cess Fund.

Improvements to Roya channel	45	4	9	
,, to Basavanna channel	173	12	6	
,, to Bella channel	28	13	2	
,, to Toortha channel	2,115	15	3	
,, to Ramasagar channel	2,456	11	0	
,, to Kampli and Bellagodal channels	1,653	12	11	
Total ...	13,040	6	11	

* Value of materials transferred, Rs. 193-12-0, not yet adjusted.

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III. List of works, excess over estimates.

Item No.	Name of works.	Amount of estimate.	Outlay to end of October 1893.	Remarks.
	Provincial.			
	Civil Buildings.	Rs.	Rs. A. P.	
	Original Works.			
1	Constructing a Taluk office at Kudligi	26,225	26,362 8 0	Completion report delayed pending excavation of another well.
2	Additions and improvements to the combined Superintending Engineer's and Executive Engineer's office, Bellary ..	6,550	7,058 14 1	Some additional work authorized by Superintending Engineer in progress.
	43. Irrigation.			
	Original Works.			
3	Improvements to Basavanna channel	5,160	5,270 4 1	
4	,, to Bella channel	10,816	11,945 0 1	Completed.
5	,, to Ramasagar channel	8,000	8,755 0 9	
6	,, to Thoortha channel	6,960	6,812 13 11	
	Minor Original Works.			
7	Adoni Nulla cheruvu.—Constructing a surplus weir to— ..	830	919 4 5	
8	Kullumarry tank.—Constructing a sluice of—	1,342	1,381 1 3	
	Repairs.			
9	Siruguppa and Dasanoor anicuts.—Repairs to—	1,610	1,680 11 6	
	Tank Restoration Scheme.			
	Repairs.			
10	Balasaladoddy Chintalacheruvu.—Raising and strengthening the bund, repairing sluice, and extending byewash of— ..	546	852 11 0	
	Cess Fund.			
	Original Works.			
11	Improvements to Bella channel	5,584	6,319 4 10	Completed.
12	,, to Basavanna channel	4,940	7,523 7 8	

IV. List of works without or in excess of appropriation.

Item No.	Name of works.	Appropriation for 1893–94.	Outlay from 1st April to 31st October 1893.	Remarks.
	Cess Fund.	Rs.	Rs. A. P.	
	Original Works.			
1	Improvements to Roya channel.	..	1,648 8 10	
2	,, to Bella channel.	..	585 4 2	Completed.
3	,, to Basavanna channel.	..	2,067 3 9	
	Excess over appropriation.			
	Provincial.			
	Civil Buildings.			
	Original Works.			
1	Additions and improvements to the combined office, Bellary.	700	916 9 8	
2	Constructing a new school-house at Anantapur.	2,000	2,095 14 0	
	43. Irrigation.			
	Original works.			
	"Major."			
3	Improvements to Bella channel.	1,000	2,155 4 2	
4	,, to Thoortha channel.	1,800	2,850 12 6	
5	General tools and plant.	1,200	2,066 4 4	

V. List of works, the outlay on which has been indefinitely suspended.

	Rs.	Last entry.
1. Preliminary expenses for investigation in connection with the survey of new irrigation channel from Tungabadra river, estimate Rs. 500 ...	275	(Dec. 1892.)
2. Balasaladoddy Chintalacheruvu. Raising and strengthening bund, &c., estimate Rs. 546 ...	853	(Oct. 1891.)
3. Roddam big tank. Constructing weir, estimate Rs. 1,922	1,465	(Apl. 1893.)

	Rs.	Last entry.
4. Araly Tank. Raising revetment and extending weir, estimate Rs. 2,033	186	(Mar. 1893.)
5. Chinnatambairn Karim Sahib's tank. Emergent repairs, estimate Rs. 630	546	(Mar. 1893.)
6. Kullasarry Tank. Emergent estimate for repairing leakage in bund, &c., estimate Rs. 460 ...	254	(Jan. 1892.)
7. Constructing Munsif's court at Bellary, estimate Rs. 13,510 *	13,244	(Mar. 1893.)

* The sub-divisional officer was called on in Executive Engineer's No. 2564, dated 27th October 1893, to submit the final bill or to explain delay.—no reply yet.

VI. List of works completed for which completion reports are due.

Item No.	Name of works.	Amount of estimate.	Expenditure up to end of October 1893.	Remarks.
		Rs.	Rs. a. p.	
1	Constructing District Munsif's court at Bellary	13,510	13,244 4 11	Final payment by sub-divisional officer awaited.
2	Improvements and alterations to the taluk and Deputy Collector's office at Anantapur.	6,180	7,407 1 11	Completion report returned to the sub-divisional officer.
3	Bella channel—Improvements to (Provincial)	10,816	11,945 0 1	Materials to be adjusted.
4	Do. do. (cess) ..	5,594	6,319 4 10	
5	Kullasarry tank.—Constructing a sluice of—	1,342	1,381 1 3	Not yet received from the sub-divisional officers concerned.
6	Bovenhally tank.—Repairing the— ..	1,695	1,657 4 8	
7	Bidasaladoddy Chinnaicheruvu—Raising and strengthening the bund, extending dye-wash, and repairing sluice.	848	852 11 0	

VII. Balances of Contractors and Piece-workers outstanding for more than three months.

Name of contractor.	Balance due to contractor.	Balance due from contractor.	Number and date of last certificate.
	Rs. A. P.	Rs. A. P.	
C. N. Muthusawmy Iyer—			
Repairs to Apparaspet tank	150 8 0	..	No. 5 of May 1893.
V. Ethirazulu Naidu—			
Repairs to Adoni Nullacheruvu	6 0 0	..	No. 6 of July ,,
P. Davarajulu Naidu—			
Improvements to gate to Sub-divisional office at Anantapur.	2 0 0	..	No. 1 of March ,,
A. Kristnasawmy Mudaliar—			
Improvements to Roya channel (Cess fund)	28 10 0	..	No. 6 of June ,,
V. Sambasiva Mudaliar—			
Repairing head-sluice to Thoortha channel	50 0 0	..	No. 2 of July ,,
Removing silt from Thoortha channel	60 0 0	..	No. 1 of ,, ,,
Bheem Singh—			
Constructing head-sluice to Ramasagar channel ..	60 8 3	..	No. 2 of June ,,
V. Shunmugam Pillai—			
Improvements to Thoortha channel (Cess)	66 8 0	..	No. 4 of May ,,
Do. do. (Provincial) ..	66 0 0	..	No. 2 of July ,,
S. Jambanna—			
Closing breaches in the masonry dam in Narsapur channel	16 0 0	..	No. 2 of June ,,
Wodda Dasdoo—			
Improvements to Roya channel (cess) ..	30 0 0	..	No. 7 of ,, ,,
Wodda Hanuma—			
Repairing the bridges on the Ramasagar channel ..	25 0 0	..	No. 1 of July ,,
K. S. Murugesa Mudaliar—			
Raising bund and repairing sluice of Chickamadagherry tank	40 0 0	..	No. 3 of June ,,
A. Gopaul Mudaliar—			
Improvements to Basavanna channel	3 0 0	..	No. 1 of May ,,
Repairing two escapes at 14th mile 4 furlongs of Basavanna channel	26 0 0	..	No. 1 of ,, ,,
S. Narsanah—			
Maintenance of Kalagatta and Dhonapur channel ..	15 0 0	..	No. 1 of ,, ,,
Rangoo Gopaul Row—			
Repairs to Agaly tank	247 0 0	..	No. 10 of March ,,
Raising revetment, &c., to Agaly tank	21 0 0	..	No. 2 of ,, ,,
M. Hussain Sahib—			
Repairs to Yellari tank supply channel	6 8 0	..	No. 2 of April ,,
Piece-workers—Nil.			

(C. No. 1201/8)

762/12

KEEP WITH CURRENT No.

dated 189 .

GOVT. OF MADRAS. } 1894. { P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 13th March 1894.

OFFICE NOTE No. 970/3

To 1 Rear

W.

Inspection Report on the accounts of the Bellary Division, dated 11th. December 1893.

Submitted to Government for necessary action, special attention being drawn to the following points:-

2. Paras 14 and 37 to 40. The Registers of Works should be kept up in accordance with the rule quoted and with more care.

3. Para 18. Contractors material should be charged off to sub-heads; should not be dealt with as "Materials at site".

4. Paras 18 to 21 and 42 to 45. The Tools and Plant Returns appear to require careful supervision, a special report should be furnished by the Executive Engineer in connection with para 18.- P.W.D.Code forms 9 and 12 should be at once brought into use both at Head Quarters and in Sub-division.

5. Paras 53 and 54. If the Accountant is not recognized as the head of

3-2-91.

P. W. CURRENT No. 2224

the office,it can scarcely be expected that towards his efforts improving the state of the work will meet with any success; but as the inspecting officer has referred to his want of energy in supervising the work of his assistants,it is probable that the present accountant is not fully qualified for the position of manager.

6. It is however most desirable that he should be made to feel his responsibility,and I would therefore suggest that he be tried in the position and reported on at the end of six months. In my opinion an accountant is unfit to be a divisional accountant unless he is also qualified to be manager of the office;and if the Executive Engineer will specify in what respects Mr.Pereira falls short of this requirement,I will take steps for his removal,if necessary(vide para 20 of my office note published with G.O.No.[illegible] W.dated 30th.November 1891)

7. I may observe,in passing,that an Executive Engineer is not empowered to make his head clerk manager except"with the approval of the Supt.Engineer, and for special recorded reasons"(vide para 5 of the G.O.just quoted).

8. Statement V. It is very desirable that the accounts of these works should be closed during the current official year.

Rec: 16-3-94
Encl

Hd/s Encl

PUBLIC WORKS DEPARTMENT.

No. 762 W. dt 17th March 1894. Genl Asst

PROCEEDINGS OF THE MADRAS GOVERNMENT.

762/13 READ the following

Office Note from the Ex. P.W. Accts (H.E. No. 970 Ba/13.3.94)

Communicated to the Supdg Engineer III Circle for the information and guidance of the Executive Engineer Bellary division, special attention being drawn to the remarks in the Examiner's covering note.

2. The Superintending Engineer will report on the subject of para: 18 of the inspection

(60—1,001 23-2-94.)

suspension notice.

3 The suggestion in para: 6 of the Examiner's note regarding the pension of Accountant is approved.

Sd
165
1644

S. E. III Corbett
Offg S Es.
C. A to Govt.
E. P. W. A.

762/14

Cpt 2022

1773 - 1784

Inspectors Report

Relative to the

Accounts of

the Colony &c. of Ps

Accomack