

N^o 1860
Govt. of (1895) Madras.
PUBLIC WORKS.

Dated.

Recd.

Encl.

22/3 1895 No. 701. W

Inspection Report

*orders on the — on the
accounts of the Bellary &
17th January/95.*

*230
11*

*Recd
20/3*

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper :—

Office-note from the Examiner, Public Works Accounts, dated Madras, 8th March 1895, No. 840 B.

Submitted for orders, special attention being invited to the following points.

2. *Paragraph 8.*—Attention invited to Code volume II, chapter II, paragraphs 35 and 36.

3. *Paragraph 10.*—The rule in Code volume II, chapter VI, paragraph 1, should be observed.

4. *Paragraph 11 (a).*—The name of the person to whom a measurement book is issued should be recorded as required by Code volume II, chapter I, paragraph 38.

5. *Paragraphs 12 and 24 (a).*—Unnecessary clerical work in Sub-divisional offices cannot be too strongly deprecated, and there appears no reason why the instructions laid down in G.Os., No. 2350 W., No. 2216 W., and No. 2268 W., dated respectively 24th August, 11th August, and 26th September 1892, with regard to the check of measurement sheets, preparation of contractors' bills, and payments to contractors, which have been found to work satisfactorily in other divisions, should not be adopted in the Bellary division.

6. *Paragraph 13.*—It appears scarcely necessary to remark that the check of rates for individual works, with agreements, is a most important one and should not be omitted.

7. *Paragraph 14.*—Unless this register is regularly and frequently inspected by the Executive Engineer, he will be deprived of the means of checking delays in payment of contractors' dues.

8. *Paragraph 16.*—Attention is invited to paragraphs 11 to 14 of my report, dated 30th January 1895, on the accounts of the Trichinopoly division.

9. *Paragraph 17 (a).*—Contractors' materials should not be dealt with as "materials at site," but should be charged off to the sub-heads of the estimate.

10. *Paragraph 19.*—Expenditure on work not provided for in the estimate but met from the provision for contingencies should be shown separately in the register of works as required by Examiner's circular No. 38 of 1889.

11. *Paragraph 24 (b).*—The point noticed here will be covered by the orders passed on the proposals in paragraphs 15 to 17 of my report, dated 19th January 1895, on the accounts of the Tanjore division.

12. *Paragraph 28 (a) and (d).*—The controlling officer should be allowed to decide whether the allowance for the days in question should be admitted or not.

13. *Paragraph 28 (c).*—The authority for this charge is necessary.

14. *Paragraph 30.*—It is believed that this purchase was sanctioned in G.O., No. 2116 W., dated 24th August 1894, but the chairs and table should be brought on the sub-divisional return.

15. *Paragraph 33.*—Attention is invited to the Proceedings of Government in the Public Department published with G.O., No. 2449 W., dated 2nd October 1894.

16. *Paragraph 36.*—There may be geographical reasons for the apparently disproportionate charges for establishment in this division of which I am ignorant; but the matter has doubtless received the attention of the Chief Engineer.

17. *Paragraph 39.*—The intervention of subordinates in the payment of contractors' dues should be discountenanced.

ENCLOSURE.

Inspection report on the accounts of the Bellary Division, by Mr. C. C. SWETENHAM, Deputy Examiner of Accounts, on the 11th to 15th January 1895.

PART I.—EXECUTIVE ENGINEER'S OFFICE.

I.—PRELIMINARY.

1. *Previous inspection.*—This office was last inspected in November 1893 by Mr. W. A. Crisp, Examiner, 4th class, 3rd grade, temporary. Several defects then noticed still remain unremedied and particular attention has been drawn to the omission, when necessary, in the body of this report.

2. *Executive charge.*—Since the last review, executive charge of the division has been held as follows:—

Divisional officer's name.	Rank.	In charge till
Mr. C. W. Wood	Executive Engineer, 4th grade, temporary ..	24th Jan. 1894.
Mr. J. H. Medlicott	Do. 3rd ..	13th June ..
Mr. C. Mildred	Do. 3rd .. temporary ..	4th Oct. ..
Capt. W. M. Ellis, R.E. ..	Do. 3rd ..	14th Dec. ..
Mr. J. F. Somers-Eve	Do. 3rd ..	In present charge.

Mr. Somers-Eve was unable to be present after the 13th instant.

3. *Accounts charge.*—The accounts still remain with Mr. M. G. Pereira, Accountant, 6th grade. He is now recognised as the head of the office. His earlier training was received in the Audit office.

4. *Extent of inspection.*—Test audit was applied to the accounts of August 1894, travelling allowance claims were audited from June—November 1894, and the general period embraced in inspection ranged from January 1894—January 1895.

II.—EXPENDITURE.

A.—Cash and Treasury Accounts.

5. *Cheque books.*—The certificate of count of cheques at beginning of cheque book is not signed by the Executive Engineer. This was noticed in paragraph 10 (e) of last report.

6. *Sub-divisional applications for credit.*—For sub-divisional application for credit the new form E. No. 172, prescribed in G.O., dated 27th August 1894, No. 2130 W., has come into use from January 1895. The Hospet sub-division showed in its application the probable transactions of December 1894, instead of the actuals for November 1894 in the "memorandum of unspent balances of letter of credit." The Divisional Accountant was instructed how to check future returns.

7. *Disposal of Sub-divisional receipts.*—As regards sub-divisional payments of miscellaneous receipts into treasury, it is observed that the suggestion made in paragraph 9 (b) of last report has not been carried out yet. The remittance book should, with advantage, be used by the Sub-divisional officer, Anantapur, for such payments.

8. *Cash balance statements.*—The statement of actual cash balance in form No. 1 is not prepared on the first working day of the month, if the Executive Engineer happens to be away from head-quarters. It should be prepared and signed by the head clerk who deals with this matter.

9. *Cash book.*—The cash book still shows a folio left blank at end of each month. This, though prescribed in Examiner's Circular No. 15 of 1890, is no longer necessary, as under the ruling in Public Works Department Code, Volume II, Chapter I, paragraph 179, contractors can now grant receipts before payment, and cheques sent on bills so receipted can consequently be treated as finally paid.

B.—General.

10. *Unauthorised expenditure.*—The prior sanction of Superintending Engineer is not obtained before commencing works without estimate or appropriation.

11. (a) *Register of measurement books.*—For measurement books, the register does not show all those in use. Further, it does not indicate the name of the person to whom each book is entrusted; only ten books were at time of inspection shown as in use, and these all with the Sub-divisional officer, Hospet. Those of other sub-divisions are not exhibited. These points were noticed in paragraph 8 (c) of last report.

(b) Measurement books are not test-checked on final completion and return to Divisional office.

12. *Unnecessary check of measurements.*—The present Executive Engineer has ordered that every bill be checked by the accountant or his assistant with measurement sheets, and further that the latter be checked arithmetically. A circular to sub-divisional officers, directs measurement sheets to be submitted with both final and intermediate bills and with all cash book vouchers for payments on account of works. These proposals contravene Public Works Department Code, Volume II, Chapter I, paragraph 36. The preparation of measurement sheets involves additional work on sub-divisional officers who are all upper subordinates, and one of whom will shortly be of executive rank. The only check in this matter, the labour entailed in which is commensurate with the result obtained, appears to be check measurement and inspection of sub-divisional records.

13. *Rates.*—The scrutiny of rates by Divisional office is rigidly enjoined by G.O., No. 2668 W., dated 26th September 1892, in the case of all final bills. For the work billed for in four final bills (21/19, 37/30, 46/20, 57/32) of August 1894, no agreements with petty contractors were recorded. The only check, therefore, the accountant exercised was to see that the actual rates allowed were not in excess of the estimated rates, or in cases where the estimates did not provide the information, that they did not exceed the schedule rates of the division.

(a) The following excesses in rates were noticed:—

	Estimate. rate.			Actual rate.		
	RS.	A.	P.	RS.	A.	P.
S. D. No. 46—Voucher No. 20, earth work for bridge foundation	4	0	0	4	8	0
S. D. No. 57—Voucher No. 32, closing breaches with large stores (5 × 18" × 16")	21	0	0	25	0	0

(b) The divisional schedule of rates is of old date, but the subject of its revision is engaging the Executive Engineer's attention.

14. *Register of Bills.*—The register of bills has not been submitted to Executive Engineer for inspection as enjoined by G.O., No. 2873 W., dated 15th October 1892. There have been no serious delays in the check of bills by the accountant. An extract from the register showing delays between "date of measurement" and "date of bill" is appended as annexure A.

15. *Unvouched outlay.*—Upon checking outlay unvouched for under rule to audit office, the nature of work done or supervised by a "head cooly" is omitted, who draws wages for seven days on nominal muster roll C.B. No. 16 for Rs. 1-5-8 on the work of "repairing Collector's catcherry, &c., at Bellary." No other labour for the month on the work is exhibited in accounts.

16. *Reduction of work.*—The present form of nominal muster roll in force is the Madras form requiring five signatures. The Government of India form requires only two. Should the reasons that determined the difference no longer hold, the early introduction of the simpler form should be considered.

C.—Contract and Piece-work Accounts.

17. (a) *Advances on contractors' materials.*—Advances to contractors are still being recorded under "materials at site" instead of advances. This was noted in paragraph 16 of last report. In one case noted later on, such transactions have been mixed up with departmental materials.

(b) The amount advanced on contractors' materials to end of October 1894 as per Contract certificate (C.B. No. 43 of October 1894) is Rs. 3,732-0-11, on the work "constructing a new taluk cutcherry with out-houses at Gooty."

The amount is charged off to the sub-heads concerned, but teakwood to the value of Rs. 1,992-8-0 shown in the certificate as obtained for "beams, doors and windows" has been wholly charged to the sub-head "teakwood wrought and put up," nothing being to "doors" or "windows," provision for which exists in estimate.

(c) An amount of Rs. 770-12-0 advanced as per Contract certificates (C.B. Nos. 39-41, October 1894) on contractors' materials for the "improvement of Kampli and Bellagodal channels, estimate Rs. 31,700" is shown as "materials at site" in register of works.

D.—Accounts of Works.

18. (a) *Work abstracts*.—The value of work done on the marginally-noted work is

Constructing a Mangalore tiled verandah in front of Store keeper's office, Bellary, estimate Rs. 133, Register No. 145 of 1893-94.

Rs. 171-11-1 (C.B. Voucher No. 12 of August 1894). It is Rs. 109-11-11 according to the work abstract. The difference Rs. 61-15-2 represents teakwood purchased in May 1893 for "record-racks of Superintending Engineer's office" transferred to the work in the accounts for March 1894 supplemental. The

amount should have consequently been debited to contractor in that month and shown as due from him, and not as value of work done.

(b) Materials to the value of Rs. 323-4-6 were made over to contractor according to Contract certificate No. 25 of August 1894. The "works abstract" and "register of works" do not record this. This amount paid for purchase and carriage (as per C.B. Vouchers Nos. 4, 5 and 21 for August 1894) is shown as "value of work done" and not debited to contractor. The value of work

done as per Contract certificate was therefore shown in work abstracts as Rs. 370-15-7 instead of Rs. 694-4-1.

19. *Charges to "Contingencies"*.—Direct charges are made to the provision under the sub-head "Contingencies." This is contrary to the instructions in Examiner's Circular No. 38 of 1889.

20. *Register of Works*.—An examination of the register of works revealed the following objections:—

Constructing additional blocks of cells in District Jail, Bellary.

Constructing taluk office at Taipatri, estimate Rs. 36,270.

(a) A charge of Rs. 17 up to date stands against "contingencies." This represents "wages of head cooly" for June 1893 and May 1894.

(b) "Contingencies" has been debited to date with Rs. 32-11-0. This comprises—

	RS.	A.	P.
(i) Cost of "Overseer's shed" (C.B. No. 54 of June 1894)	25	0	0
(ii) Railway fare for door frames received from Gooty Deputy Collector's office (C.B. No. 2 of November 1892)	7	11	0

The charge on account of (i) cannot *prima facie* either be charged to, or met from, the provision for "Contingencies."

The sub-head concerned should be debited with (ii), provided that the amount should not be deducted to show net credit to the work from which received or to revenue, as the case may be.

It is noted that the value of the door frames themselves had not been debited to the work, nor credited to the "Gooty Deputy Collector's office."

Constructing new taluk cutcherry with out-houses at Gooty, estimate Rs. 30,204.

(c) Here also "Contingencies" is debited with Rs. 206-15-6, comprised of—

	RS.	A.	P.
(i) Inspection shed	30	0	0
(ii) Overseer's shed	176	15	6

The same objections apply as in case of (b) (i).

"Improvements to Kampli and Bellagodal channels, estimate Rs. 31,700."

(d) The debit, Rs. 93-1-1, to "contingencies" to date comprise—

	RS.	A.	P.
(i) Teakwood backing for enamelled gauge	3	6	0
(ii) Railway freight on Portland cement	7	2	0
(iii) Cost of enamelled gauge	20	9	1
(iv) Wages of coolies employed in levelling operations	62	0	0

The work is executed by contract. Item (ii) is recoverable from contractor and should have been debited to his account. The cement itself still remains unpaid for.

21. *Defective index*.—In the case of works not accounted for by sub-heads, the index to the register of works merely shows the pages allotted for each department and service head and not for each work. This accumulates work sooner or later.

"Constructing additional blocks of cells and compound wall to District Jail, Bellary."

22. *Materials at site*.—Departmental materials and those on which advances have been made to contractors have been mixed up as follows:—

	RS.	A.	P.
(a) (i) Value of materials at site as per register of works on 30th November 1894	355	7	6
(ii) Advances on contractor's material as per last C.C. (C.B. No. 32 of August 1894)	300	0	0
Difference	55	7	6

The difference is the maximum valuation of paint in charge of divisional store keeper and obtained for work departmentally.

(b) These works are executed by piece-workers, frequently changed. The register of works shows Rs. 830-10-6 and Rs. 1,215-4-6, respectively, as materials at site, the value of materials obtained departmentally and also of advances on piece-workers' materials. These latter are stated to have been used up. In that case they should be charged off to the sub-heads concerned.

23. *Discrepancy in a return sent to audit*.—In the annual B statement of materials at site submitted to audit after March 1894, materials consisting of teak-frames, &c., valued at Rs. 282-2-1, were stated to be at site of Madakasira taluk cutcherry. The register of works, however, shows these as transferred from that work in January 1894.

24. (a) *Reduction of Work*.—With reference to paragraph 13 (a) of last report, it is noted that work abstracts are still prepared by the divisional office; Sub-divisional officers are consequently inflicted with the preparation of certified copies of all bills recorded in divisional office. Were work abstracts prepared in sub-divisional offices as authorised by G.O., No. 2726 W., dated 30th September 1892, the necessity for submitting certified copies of bills would disappear.

(b) It is further noted that, although progress reports in forms Nos. 90 and 91 have been discontinued, a form locally printed of progress report even more detailed than form No. 91 is in use. The necessity for this would apparently cease also upon compliance with the remarks in (a).

E.—Suspense.

25. (a) *Securities*.—The Savings Bank pass-books for securities of contractors referred to in paragraph 7 (1) of last report could not be checked, as they were stated to be with Postmaster for transferring the accounts to the Executive Engineer.

(b) The correct way to deal with these accounts was pointed out so late as the last inspection in paragraphs 7 (i), 48 and 50.

26. (a) *Register of securities*.—The register of security deposits should be signed and the list of Government securities certified by Executive Engineer half-yearly as verified from the lists published in the Gazette.

(b) The recent conversions of 4 per cent. loans into $3\frac{1}{2}$ per cent. are not noted in the register.

F.—Divisional Accounts.

27. *Adjustment book*.—The only point under this head not noticed elsewhere and which cannot be better dealt with by Audit office was that the adjustment book is not signed by the Executive Engineer.

G.—Establishment.

28. *Travelling allowance journals*.—The following points were noticed in travelling allowance journals not submitted, under rule, to audit:—

(a) *August 1894—Ten-day limit*.—M. N. Rajagopala Pillay, clerk, 4th class, 3rd grade, head-quarters, Anantapur—

21th to 31st July—halt at Hindupur.

1st August—Hindupur to Purghee.

2nd August—halt at Purghee.

3rd August—Purghee to Hindupur.

4th August—left Hindupur and did not return during month.

Daily allowance for 3rd August was disallowed by the divisional office, as being in excess of 10-day limit. As the clerk, however, did not halt more than ten days at Hindupur altogether, he is entitled to it.

(b) *Mileage allowance on transfer*.—P. C. Govindarajulu Chetti, temporary clerk on Rs. 15, transferred from Ramasagar to Bellary—

24th August—Ramasagar to Daroji railway station, 18 miles, claimed mileage, which is admissible; but only daily allowance was passed by the divisional office, the rule governing journeys on tour having been erroneously applied.

(c) *Sanction to transit pay and allowances of temporary men*.—The clerk has no substantive appointment. Sanction of Government has not been obtained to allow him transit pay and travelling allowances.

(d) *Erroneous calculation—October 1894*.—M. N. Rajagopala Pillai, clerk, 4th class, 3rd grade, head-quarter, Anantapur, September 1894—

20th—left Gooty, 6 P.M.

21st—arrived Hindupur, 6 A.M.

22nd to 30th—at Hindupur.

1st and 2nd October—at Hindupur.

The ten-day limit was calculated from 21st instead of from the 22nd; daily allowance for 1st October, which was admissible, was therefore disallowed.

III.—STORES.

A.—Stock.

29. There is no stock in the division.

B.—Tools and Plant.

30. Twelve arm chairs and one large table purchased for the Hindupur rest-house are not borne upon any sub-divisional return. The articles are stated to have been purchased by Superintending Engineer and to be still with him.

31. The storekeeper's register of tools and plant in form 9 is not signed by Executive Engineer.

IV.—REVENUE.

32. The only point to be noticed under revenue was the question of rent chargeable to Mr. Pitt, Assistant Collector, while occupying both his own bungalow at sub-station and that of the Collector at head-quarters while officiating for the latter officer. This matter has, however, been referred to audit and is being dealt with by Government.

V.—GENERAL AND MISCELLANEOUS.

33. The records have accumulated without any either wholesale or systematic attempt at destruction. The matter is engaging the attention of the Executive Engineer. Attention should be paid to future recording, so as to ensure gradual destruction and the prevention of accumulations.

34. Cases are compiled and recorded by works. No other classification is stated to be attempted.

35. The Accountant, Mr. Pereira, appears to take an interest in his work, and expresses himself content with his accounts clerk and staff.

VI.—SPECIAL.

36. The charges for establishment in this division compared with the expenditure on works appear heavy and far above the budget estimated ratio for the Presidency. This appears the more remarkable as a large proportion of the expenditure has been effected by contract proper. Two annexures are appended B and C, respectively, showing the percentages for six months and the nature of work agency for June 1894.

PART III.

VII.—INSPECTION OF SUB-DIVISIONAL OFFICE, BELLARY, ON 14TH JANUARY 1895.

37. *Previous inspection*.—This office was visited at last inspection of Divisional office in November 1893. The points noticed then have since been remedied.

38. The Sub-divisional officer is Mr. E. Taylor, Sub-Engineer, third grade, who was also in charge at last inspection. He was present at the present inspection.

A.—Cash and Treasury Accounts.

39. *Payments by cheque to distant contractors*.—Cheques are sent by post to subordinates in order to be handed over by them to the contractors after obtaining their receipts on the bill concerned. Such cheques further are, upon being drawn, immediately shown in cash book as finally paid. Attention should be paid to the rule in Public Works Department Code, volume II, chapter I, paragraph 179, and the above defects remedied.

40. *Cheque books*.—The certificate of count of cheques on the fly leaf of cheque books is not signed either by Executive Engineer or Sub-divisional officer. It should be signed by disbursing officer before being brought into use.

41. No note of occasional (other than monthly) check of cash book balances is made in cash book when such take place.

B.—General.

42. (a) *Measurements*.—As noted in paragraph 12 of report on Divisional office, the Sub-divisional officer is required to submit measurement sheets with every bill.

(b) *Cancelment of measurement sheets*.—The measurement sheets when checked by sub-divisional clerk are not initialled by him in token of check, nor are the bills prepared from them noted upon measurement sheets, but a copy of the bill is filed with the sheets. Once in three months or so measurement books are called in and all the entries crossed off with the aid of the bills.

(c) At present one copy of measurement sheets is recorded in Sub-divisional office as well as in Divisional office.

(d) The new form of measurement book is not in use in the division.

43. *Duplication of work*.—Further, as regards bills, four copies are prepared by the subordinate concerned, one for himself, one for Sub-divisional officer, one for Executive Engineer, and the fourth for Examiner as a voucher for payments. The first three copies are unnecessary as the measurement books in the new form should be the only record.

KURNOOL,
17th January 1895.

(Signed) C. C. SWETENHAM,
Dy. Examiner of Accounts, P.W.D.

ANNEXURE A—vide paragraph 14.

EXTRACT from the register of bills (E No. 66) showing delay between measurement and preparation of bills.

Name of contractor or piece-worker.	Amount of bill.	Date of measurement.	Date of bill.
	RS. A. P.		
A. Kondiah Chetti	91 10 4	16th Sept. 1893.	10th February 1894.
M. Durgiah Naidoo	109 2 6	26th April 1894.	6th June ..
Kempula Soorappa Raju	13 3 5	8th August ..	9th September ..
P. Ramanna Naidoo	90 9 11	30th March ..	26th
Do.	90 3 9	13th June ..	26th
V. Visvanatha Pillai	214 1 7	11th February ..	29th
V. Sambasiva Mudaliar	103 7 1	31st July ..	6th October ..
A. Muniah	24 8 7	26th March ..	23rd
Wodda Dasadoo	21 8 0	29th June ..	10th
P. Vadamalai Pillai	725 5 4	27th August ..	24th November ..
C. Kolundavaloo Mudaliar	103 3 7	9th September ..	14th December ..
R. Gopaul Row	69 12 6	15th November ..	26th
A. Ramanjulu Naidoo	15 1 2	9th June ..	30th

ANNEXURE B—vide paragraph 36.

Percentage of Establishments.

STATEMENT showing the expenditure incurred in Bellary from June to November 1894.

Month.	Outlay on						Total outlay.	Percentage of establish-ment (5) to total outlay on works (4).	Deduct from (5) amount charged to other than civil works.	Net chargeable (5-10) to civil works.	Percentage of net estab-lishment expenditure on civil works, on column (2).
	46. Civil Works.	Irrigation.	Total outlay.	Establishment.	Tools and plant.	Other sub-heads.					
1	2	3	4	5	6	7	8	9	10	11	12
June 1894 ..	4,448	10,125	14,573	4,552	171	5,357	24,653	31	2,337	2,215	49
July ..	3,838	4,126	7,964	5,217	280	5,361	18,822	65	963	4,254	110
August ..	3,414	8,000	11,204	4,519	227	6,813	22,763	40	1,901	2,618	76
September ..	4,625	3,064	7,689	4,446	52	1,506	13,589	58	738	3,708	80
October ..	4,350	5,206	9,556	4,769	70	2,934	17,329	49	1,197	3,562	82
November ..	2,011	3,387	5,398	4,517	58	5,289	15,262	83	824	3,693	110

ANNEXURE C—vide paragraph 36.

Bellary Division.

Expenditure, Agency Statement, for June 1894.

Head of service.	Departmental agency.						Contract.		Total.
	Labour.		Petty contract.						
	No. of works.	Expen- diture.	No. of works.	Expen- diture.	No. of works.	Expen- diture.			
1. Provincial Civil Works	1	RS. 22	11	RS. 1,942	7	RS. 2,503	19	RS. 4,467	
2. Irrigation	2	132	22	6,058	7	3,935	31	10,125	
Total on Works	..	..	..	..	..	..	..	14,592	
3. Other final heads	..	..	..	..	..	..	..	10,061	
Total	3	154	33	8,000	14	6,438	..	24,653	

ORDER—dated 22nd March 1895, No. 701 W., Public Works.

Communicated to the Superintending Engineer, III Circle, for the information and guidance of the Executive Engineer, Bellary division, whose special attention should be drawn to the remarks in paragraphs 2 to 7, 9, 10, 13, 14, 15, and 17 of the Examiner's covering note.

2. With reference to paragraph 8 the Examiner will report whether there are any special reasons for continuing the use of the Madras form of nominal muster roll.

3. Orders have been passed in G.O., No. 518 W., dated 6th March 1895, on the proposals referred to in paragraph 11.

4. The Government concurs with the Examiner's remarks in paragraph 12.

5. The high charges for establishment in the Bellary division appear to be due to geographical reasons.

(True Extract.)

Under Secy. to Govt., P.W.D.

To the Superintending Engineer, III Circle.
 „ other Superintending Engineers.
 „ the Consulting Architect to Government.
 „ the Superintendent of Works, Periyar Project.
 „ the Examiner, Public Works Accounts.

Exd. C. A. Munisawmy.
 Spare Copies

GENERAL.
ACCOUNT.

Gobt. of {1895} Madras.
PUBLIC WORKS.

Dated March, 22nd.

Recd.

Encl.

G.O., 22nd Mar. 1895, No. 701 W.

MARCH.

Inspection Report

Orders on the — on the accounts of the
Bellary division, dated 17th January 1895.

Inspection report on the accounts of the Bellary Division, by Mr. C. C. SWETENHAM,
Deputy Examiner of Accounts, on the 11th to 15th January 1895.

PART I.—EXECUTIVE ENGINEER'S OFFICE.

I.—PRELIMINARY.

1. *Previous inspection.*—This office was last inspected in November 1893 by Mr. W. A. Crisp, Examiner, 4th class, 3rd grade, temporary. Several defects then noticed still remain unremedied and particular attention has been drawn to the omission, when necessary, in the body of this report.

2. *Executive charge.*—Since the last review, executive charge of the division has been held as follows :—

Divisional officer's name.	Rank.	In charge till
Mr. C. W. Wood	Executive Engineer, 4th grade, temporary ..	24th Jan. 1894.
Mr. J. H. Medlicott	Do. 3rd ..	13th June ..
Mr. C. Mildred	Do. 3rd .. temporary ..	4th Oct. ..
Capt. W. M. Ellis, R.E.	Do. 3rd ..	14th Dec. ..
Mr. J. F. Somers-Eve	Do. 3rd ..	In present charge.

Mr. Somers-Eve was unable to be present after the 13th instant.

3. *Accounts charge.*—The accounts still remain with Mr. M. G. Pereira, Accountant, 6th grade. He is now recognised as the head of the office. His earlier training was received in the Audit office.

4. *Extent of inspection.*—Test audit was applied to the accounts of August 1894, travelling allowance claims were audited from June—November 1894, and the general period embraced in inspection ranged from January 1894—January 1895.

II.—EXPENDITURE.

A.—Cash and Treasury Accounts.

5. *Cheque books.*—The certificate of count of cheques at beginning of cheque book is not signed by the Executive Engineer. This was noticed in paragraph 10 (e) of last report.

6. *Sub-divisional applications for credit.*—For sub-divisional application for credit the new form E. No. 172, prescribed in G.O., dated 27th August 1894, No. 2130 W., has come into use from January 1895. The Hospet sub-division showed in its application the probable transactions of December 1894, instead of the actuals for November 1894 in the "memorandum of unspent balances of letter of credit." The Divisional Accountant was instructed how to check future returns.

7. *Disposal of Sub-divisional receipts.*—As regards sub-divisional payments of miscellaneous receipts into treasury, it is observed that the suggestion made in paragraph 9 (b) of last report has not been carried out yet. The remittance book should, with advantage, be used by the Sub-divisional officer, Anantapur, for such payments.

8. *Cash balance statements.*—The statement of actual cash balance in form No. 1 is not prepared on the first working day of the month, if the Executive Engineer happens to be away from head-quarters. It should be prepared and signed by the head clerk who deals with this matter.

9. *Cash book.*—The cash book still shows a folio left blank at end of each month. This, though prescribed in Examiner's Circular No. 15 of 1890, is no longer necessary, as under the ruling in Public Works Department Code, Volume II, Chapter I, paragraph 179, contractors can now grant receipts before payment, and cheques sent on bills so receipted can consequently be treated as finally paid.

B.—General.

10. *Unauthorised expenditure.*—The prior sanction of Superintending Engineer is not obtained before commencing works without estimate or appropriation.

11. (a) *Register of measurement books.*—For measurement books, the register does not show all those in use. Further, it does not indicate the name of the person to whom each book is entrusted; only ten books were at time of inspection shown as in use, and these all with the Sub-divisional officer, Hospet. Those of other sub-divisions are not exhibited. These points were noticed in paragraph 8 (c) of last report.

(b) Measurement books are not test-checked on final completion and return to Divisional office.

12. *Unnecessary check of measurements.*—The present Executive Engineer has ordered that every bill be checked by the accountant or his assistant with measurement sheets, and further that the latter be checked arithmetically. A circular to sub-divisional officers, directs measurement sheets to be submitted with both final and intermediate bills and with all cash book vouchers for payments on account of works. These proposals contravene Public Works Department Code, Volume II, Chapter I, paragraph 36. The preparation of measurement sheets involves additional work on sub-divisional officers who are all upper subordinates, and one of whom will shortly be of executive rank. The only check in this matter, the labour entailed in which is commensurate with the result obtained, appears to be check measurement and inspection of sub-divisional records.

13. *Rates.*—The scrutiny of rates by Divisional office is rigidly enjoined by G.O., No. 2668 W., dated 26th September 1892, in the case of all final bills. For the work billed for in four final bills (21/19, 37/30, 46/20, 57/32) of August 1894, no agreements with petty contractors were recorded. The only check, therefore, the accountant exercised was to see that the actual rates allowed were not in excess of the estimated rates, or in cases where the estimates did not provide the information, that they did not exceed the schedule rates of the division.

(a) The following excesses in rates were noticed:—

	Estimate. rate.			Actual rate.		
	RS.	A.	P.	RS.	A.	P.
S. D. No. 46—Voucher No. 20, earth-work for bridge foundation	4	0	0	4	8	0
S. D. No. 57—Voucher No. 32, closing breaches with large stores (5 × 18" × 16")	21	0	0	25	0	0

(b) The divisional schedule of rates is of old date, but the subject of its revision is engaging the Executive Engineer's attention.

14. *Register of Bills.*—The register of bills has not been submitted to Executive Engineer for inspection as enjoined by G.O., No. 2873 W., dated 15th October 1892. There have been no serious delays in the check of bills by the accountant. An extract from the register showing delays between "date of measurement" and "date of bill" is appended as annexure A.

15. *Unvouched outlay.*—Upon checking outlay unvouched for under rule to audit office, the nature of work done or supervised by a "head cooly" is omitted, who draws wages for seven days on nominal muster roll C.B. No. 16 for Rs. 1-5-8 on the work of "repairing Collector's Cutcherry, &c., at Bellary." No other labour for the month on the work is exhibited in accounts.

16. *Reduction of work.*—The present form of nominal muster roll in force is the Madras form requiring five signatures. The Government of India form requires only two. Should the reasons that determined the difference no longer hold, the early introduction of the simpler form should be considered.

C.—Contract and Piece-work Accounts.

17. (a) *Advances on contractors' materials.*—Advances to contractors are still being recorded under "materials at site" instead of advances. This was noted in paragraph 16 of last report. In one case noted later on, such transactions have been mixed up with departmental materials.

(b) The amount advanced on contractors' materials to end of October 1894 as per Contract certificate (C.B. No. 43 of October 1894) is Rs. 3,732-0-11, on the work "constructing a new taluk cutcherry with out-houses at Gooty."

The amount is charged off to the sub-heads concerned, but teakwood to the value of Rs. 1,912-8-0 shown in the certificate as obtained for "beams, doors and windows" has been wholly charged to the sub-head "teakwood wrought and put up," nothing being to "doors" or "windows," provision for which exists in estimate.

(c) An amount of Rs. 770-12-0 advanced as per Contract certificates (C.B. Nos. 39-41, October 1894) on contractors' materials for the "improvement of Kampli and Bellagodal channels, estimate Rs. 31,700" is shown as "materials at site" in register of works.

D.—Accounts of Works.

18. (a) *Work abstracts.*—The value of work done on the marginally-noted work is Rs. 171-11-1 (C.B. Voucher No. 12 of August 1894). It is Rs. 109-11-11 according to the work abstract. The difference Rs. 61-15-2 represents teakwood purchased in May 1893 for "record-racks of Superintending Engineer's office" transferred to the work in the accounts for March 1894 supplemental. The amount should have consequently been debited to contractor in that month and shown as due from him, and not as value of work done.

(b) Materials to the value of Rs. 323-4-6 were made over to contractor according to Contract certificate No. 25 of August 1894. The "works abstract" and "register of works" do not record this. This amount paid for purchase and carriage (as per C.B. Vouchers Nos. 4, 5 and 21 for August 1894) is shown as "value of work done" and not debited to contractor. The value of work done as per Contract certificate was therefore shown in work abstracts as Rs. 370-15-7 instead of Rs. 694-4-1.

19. *Charges to "Contingencies."*—Direct charges are made to the provision under the sub-head "Contingencies." This is contrary to the instructions in Examiner's Circular No. 38 of 1889.

20. *Register of Works.*—An examination of the register of works revealed the following objections:—

Constructing additional blocks of cells in the District Jail, Bellary, estimate Rs. 27,490, Register No. 55 of 1892-93.

(a) A charge of Rs. 17 up to date stands against "contingencies." This represents "wages of head cooly" for June 1893 and May 1894.

(b) "Contingencies" has been debited to date with Rs. 32-11-0. This comprises—

	RS.	A.	P.
(i) Cost of "Overseer's shed" (C.B. No. 54 of June 1894)	25	0	0
(ii) Railway fare for door frames received from Gooty Deputy Collector's office (C.B. No. 2 of November 1892)	7	11	0

The charge on account of (i) cannot *prima facie* either be charged to, or met from, the provision for "Contingencies."

The sub-head concerned should be debited with (ii), provided that the amount should not be deducted to show net credit to the work from which received or to revenue, as the case may be.

It is noted that the value of the door frames themselves had not been debited to the work, nor credited to the "Gooty Deputy Collector's office."

Constructing new taluk cutcherry with out-houses at Gooty, estimate Rs. 30,204.

(c) Here also "contingencies" is debited with Rs. 206-15-6, comprised of—

	RS.	A.	P.
(i) Inspection shed	30	0	0
(ii) Overseer's shed	176	15	6

The same objections apply as in case of (b) (i).

"Improvements to Kampli and Bellagodal channels, estimate Rs. 31,700."

(d) The debit, Rs. 93-1-1, to "contingencies" to date comprise—

	RS.	A.	P.
(i) Teakwood backing for enamelled gauge	3	6	0
(ii) Railway freight on Portland cement	7	2	0
(iii) Cost of enamelled gauge	20	9	1
(iv) Wages of coolies employed in levelling operations	62	0	0

The work is executed by contract. Item (ii) is recoverable from contractor and should have been debited to his account. The cement itself still remains unpaid for.

21 *Defective index*.—In the case of works not accounted for by sub-heads, the index to the register of works merely shows the pages allotted for each department and service head and not for each work. This accumulates work sooner or later.

"Constructing additional blocks of cells and compound wall to District Jail, Bellary."

22. *Materials at site*.—Departmental materials and those on which advances have been made to contractors have been mixed up as follows:—

	RS.	A.	P.
(a) (i) Value of materials at site as per register of works on 30th November 1894	355	7	6
(ii) Advances on contractor's material as per last C. C. (C. B. No. 32 of August 1894)	300	0	0
Difference.	55	7	6

The difference is the maximum valuation of paint in charge of divisional store-keeper and obtained for work departmentally.

(b) These works are executed by piece-workers, frequently changed. The register of works shows Rs. 830-10-6 and Rs. 1,215-4-6, respectively, as materials at site, the value of materials obtained departmentally and also of advances on piece-workers' materials. These latter are stated to have been used up. In that case they should be charged off to the sub-heads concerned.

"Improvements to Ramasagar channel, estimate Rs. 22,700"

"Improvement to Thorota channel, estimate, 23,800."

23. *Discrepancy in a return sent to audit*.—In the annual B statement of materials at site submitted to audit after March 1894, materials consisting of teak-frames, &c., valued at Rs. 282-2-1, were stated to be at site of Madakasira taluk cutcherry. The register of works, however, shows these as transferred from that work in January 1894.

"Constructing a first-class taluk office at Hindupur, estimate Rs. 32,660, Register Nos. 59 and 100 of 1893-94."

24. (a) *Reduction of Work*.—With reference to paragraph 13 (a) of last report, it is noted that work abstracts are still prepared by the divisional office; Sub-divisional officers are consequently inflicted with the preparation of certified copies of all bills recorded in divisional office. Were work abstracts prepared in sub-divisional offices as authorised by G.O., No. 2726 W., dated 30th September 1892, thenecessity for submitting certified copies of bills would disappear

(b) It is further noted that, although progress reports in forms Nos. 90 and 91 have been discontinued, a form locally printed of progress report even more detailed than form No. 91 is in use. The necessity for this would apparently cease also upon compliance with the remarks in (a).

E.—Suspense.

25. (a) *Securities*.—The Savings Bank pass-books for securities of contractors referred to in paragraph 7 (1) of last report could not be checked, as they were stated to be with Postmaster for transferring the accounts to the Executive Engineer.

(b) The correct way to deal with these accounts was pointed out so late as the last inspection in paragraphs 7 (i), 48 and 50.

26. (a) *Register of securities*.—The register of security deposits should be signed and the list of Government securities certified by Executive Engineer half-yearly as verified from the lists published in the Gazette.

(b) The recent conversions of 4 per cent. loans into 3½ per cent. are not noted in the register.

F.—Divisional Accounts.

27. *Adjustment book*.—The only point under this head not noticed elsewhere and which cannot be better dealt with by Audit office was that the adjustment book is not signed by the Executive Engineer.

G.—Establishment.

28. *Travelling allowance journals*.—The following points were noticed in travelling allowance journals not submitted, under rule, to audit:—

(a) *August 1894—Ten-day limit*.—M. N. Rajagopala Pillay, clerk, 4th class, 3rd grade, head-quarters, Anantapur—

24th to 31st July—halt at Hindupur.
1st August—Hindupur to Purghee.
2nd August—halt at Purghee.
3rd August—Purghee to Hindupur.
4th August—left Hindupur and did not return during month.

Daily allowance for 3rd August was disallowed by the divisional office, as being in excess of 10-day limit. As the clerk, however, did not halt more than ten days at Hindupur altogether, he is entitled to it.

(b) *Mileage allowance on transfer*.—P. C. Govindarajulu Chetti, temporary clerk on Rs. 15, transferred from Ramasagar to Bellary—

24th August—Ramasagar to Daroji railway station, 18 miles, claimed mileage, which is admissible; but only daily allowance was passed by the divisional office, the rule governing journeys on tour having been erroneously applied.

(c) *Sanction to transit pay and allowances of temporary men*.—The clerk has no substantive appointment. Sanction of Government has not been obtained to allow him transit pay and travelling allowances.

(d) *Erroneous calculation—October 1894*.—M. N. Rajagopala Pillai, clerk, 4th class, 3rd grade, head-quarter, Anantapur, September 1894—

20th—left Gooty, 6 P.M.
21st—arrived Hindupur, 6 A.M.
22nd to 30th—at Hindupur.
1st and 2nd October—at Hindupur.

The ten-day limit was calculated from 21st instead of from the 22nd; daily allowance for 1st October, which was admissible, was therefore disallowed.

III.—STORES.

A.—Stock.

29. There is no stock in the Division.

B.—Tools and Plant.

30. Twelve arm chairs and one large table purchased for the Hindupur rest-house are not borne upon any sub-divisional return. The articles are stated to have been purchased by Superintending Engineer and to be still with him.

31. The storekeeper's register of tools and plant in form 9 is not signed by Executive Engineer.

IV.—REVENUE.

32. The only point to be noticed under revenue was the question of rent chargeable to Mr. Pitt, Assistant Collector, while occupying both his own bungalow at sub-station and that of the Collector at head-quarters while officiating for the latter officer. This matter has, however, been referred to audit and is being dealt with by Government.

V.—GENERAL AND MISCELLANEOUS.

33. The records have accumulated without any either wholesale or systematic attempt at destruction. The matter is engaging the attention of the Executive Engineer. Attention should be paid to future recording, so as to ensure gradual destruction and the prevention of accumulations.

34. Cases are compiled and recorded by works. No other classification is stated to be attempted.

35. The Accountant, Mr. Pereira, appears to take an interest in his work, and expresses himself content with his accounts clerk and staff.

VI.—SPECIAL.

36. The charges for establishment in this division compared with the expenditure on works appear heavy and far above the budget estimated ratio for the Presidency. This appears the more remarkable as a large proportion of the expenditure has been effected by contract proper. Two annexures are appended, B and C, respectively, showing the percentages for six months and the nature of work agency for June 1894.

PART III.

VII.—INSPECTION OF SUB-DIVISIONAL OFFICE, BELLARY, ON 14TH JANUARY 1895.

37. *Previous inspection.*—This office was visited at last inspection of Divisional office in November 1893. The points noticed then have since been remedied.

38. The Sub-divisional officer is Mr. E. Taylor, Sub-Engineer, third grade, who was also in charge at last inspection. He was present at the present inspection.

A.—Cash and Treasury Accounts.

39. *Payments by cheque to distant contractors.*—Cheques are sent by post to subordinates in order to be handed over by them to the contractors after obtaining their receipts on the bill concerned. Such cheques further are, upon being drawn, immediately shown in cash book as finally paid. Attention should be paid to the rule in Public Works Department Code, volume II, chapter I, paragraph 179, and the above defects remedied.

40. *Cheque books.*—The certificate of count of cheques on the fly leaf of cheque books is not signed either by Executive Engineer or Sub-divisional officer. It should be signed by disbursing officer before being brought into use.

41. No note of occasional (other than monthly) check of cash book balances is made in cash book when such take place.

B.—General.

42. (a) *Measurements.*—As noted in paragraph 12 of report on Divisional office, the Sub-divisional officer is required to submit measurement sheets with every bill.

(b) *Cancelment of measurement sheets.*—The measurement sheets when checked by sub-divisional clerk are not initialled by him in token of check, nor are the bills prepared from them noted upon measurement sheets, but a copy of the bill is filed with the sheets. Once in three months or so measurement books are called in and all the entries crossed off with the aid of the bills.

(c) At present one copy of measurement sheets is recorded in Sub-divisional office as well as in Divisional office.

(d) The new form of measurement book is not in use in the division.

43. *Duplication of work.*—Further, as regards bills, four copies are prepared by the subordinate concerned, one for himself, one for Sub-divisional officer, one for Executive Engineer, and the fourth for Examiner as a voucher for payments. The first three copies are unnecessary as the measurement books in the new form should be the only record.

KURNOOL,
17th January 1895.

(Signed) C. C. SWETENHAM,
Dy. Examiner of Accounts, P.W.D.

ANNEXURE A—vide paragraph 14.

Extract from the register of bills (E No. 66) showing delay between measurement and preparation of bills.

Name of contractor or piece-worker.	Amount of bill.	Date of measurement.	Date of bill.
	RS. A. P.		
A. Kondiah Chetti	91 10 4	16th Sept. 1893.	10th February 1894.
M. Durgiah Naidoo	109 2 5	26th April 1894.	6th June
Kempula Soorappa Raju	13 3 5	8th August	9th September
P. Ramanna Naidoo	90 9 11	30th March	26th
Do.	90 3 9	13th June	26th
V. Visvanatha Pillai	214 1 7	11th February	29th
V. Sambasiva Mudaliar	103 7 1	31st July	6th October
A. Muniah	24 8 7	26th March	23rd
Wodda Dasadoo	21 8 0	29th June	10th
P. Vadamalai Pillai	725 5 4	27th August	24th November
C. Kolundavalo Mudaliar	103 3 7	9th September	14th December
R. Gopal Row	69 12 6	15th November	26th
A. Ramanjulu Naidoo	15 1 2	9th June	30th

ANNEXURE B—vide paragraph 36.

Percentage of Establishments.

STATEMENT showing the expenditure incurred in Bellary from June to November 1894.

Month.	45. Civil Works.	Irrigation.	Total outlay.	Establishment.	Tools and plant.	Other sub-heads.	Total outlay.	Percentage of establishment (5) to total outlay on works (4).	Deduct from (5) amount charged to other than civil works.	Net chargeable to civil works.	Percentage of net establishment expenditure on civil works on column (2).
1	2	3	4	5	6	7	8	9	10	11	12
June 1894 ..	4,448	10,125	14,573	4,552	171	5,357	24,653	31	2,337	2,215	49
July ..	3,838	4,126	7,964	5,217	280	5,361	18,822	65	963	4,254	110
August ..	3,414	8,090	11,204	4,519	227	6,813	22,763	40	1,901	2,618	76
September ..	4,625	3,064	7,689	4,446	52	1,506	13,589	58	738	3,708	80
October ..	4,350	5,206	9,556	4,769	70	2,934	17,329	49	1,197	3,562	82
November ..	2,011	3,387	5,398	4,517	58	5,289	15,262	83	824	3,693	110

ANNEXURE C—vide paragraph 36.

Bellary Division.

Expenditure, Agency Statement, for June 1894.

Head of service.	Departmental agency.				Contract.		Total.
	Labour.		Petty contract.				
	No. of works.	Expenditure.	No. of works.	Expenditure.	No. of works.	Expenditure.	
		RS.		RS.		RS.	
1. Provincial Civil Works	1	22	11	1,942	7	2,503	19
2. Irrigation	2	132	22	6,058	7	3,935	31
Total on Works	..	..	..	..	..	..	..
3. Other final heads	..	..	..	..	..	..	..
Total	3	154	33	8,000	14	6,438	..

KEEP-WITH

CURRENT No.

GOVT.
OF MADRAS.

1895.

{ P. W.
DEPT.

EXAMINER, P. W. ACCOUNTS.

dated

189 .

Madras, 8 March 1895.

OFFICE NOTE No. 840 B.

To

W.

Inspection report on the accounts of
the Bellary Division, by Mr. C. C. Sweten-
ham, Deputy Examiner of Accounts.

Submitted for orders, special
attention being invited to the follow-
ing points:-

2. Para 8. Attention invited to Code
volume II, chapter II, paras 35 and 33.
3. Para 10. The rule in Code volume
II, chapter VI, para I should be observed.
4. Para II(a). The name of the person
to whom a measurement book is issued
should be recorded as required by Code
volume II, chapter I, para 38.
5. Paras 12 and 24(a). Unnecessary
clerical work in Sub-divisional offices
cannot be too strongly deprecated, and
there appears no reason why the instruc-
tions laid down in G.O. No. 2350 W. No.
2213 W. and No. 2238 W. dated respective-
ly 24th. August, 11th. August and 26th.
September 1892 with regard to the check
of measurement sheets, preparation of

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contractors bills, and payments to contractors, which have been found to work satisfactorily in other Divisions, should not be adopted in the Bellary Division.

6. Para 13. It appears scarcely necessary to remark that the check of rates for individual works, with agreements, is a most important one, & should not be omitted.

7. Para 14. Unless this register is regularly and frequently inspected by the Executive Engineer he will be deprived of the means of checking delays in payment of Contractors dues.

8. Para 16. Attention is invited to paras II to I4 of my report dated 30th. January 1895 on the accounts of the Trichinopoly Division.

9. Para 17 (a) Contractors materials should not be dealt with as "Materials at site" but should be charged off to the sub-heads of the estimate.

10. Para 19. Expenditure on work not provided for in the estimate, but met from the provision for contingencies should be shown separately in the register of works as required by Examiner's Circular No. 38 of 1889.

11. Para 24(b). The point noticed here will be covered by the orders passed on the proposals in paras 15 to 17 of my report dated 19th. January 1895 on the accounts of the Tanjore Division.

X
G.O. 526 W 26.2.95 in press.

X G.O. 518 W 26.2.95 in press.

12. Para 28(a) & (d). The controlling officer should be allowed to decide whether the allowance for the days in question should be admitted or not.

13. Para 28(c). The authority for this charge is necessary.

14. Para 30. It is believed that this purchase was since been sanctioned in G.O. No. 2116 W. dated 24th. August 1894, but the chairs and table should be brought on the Sub-divisional return.

15. Para 33. Attention is invited to the Proceedings of Government in the Public Department, published with G. O. No. 2449 W. dated 2nd. October 1894.

16. Para 36. There may be geographical reasons for the apparently disproportionate charges for establishment in this Division of which I am ignorant; but the matter has doubtless received the attention of the Chief Engineer.

17. Para 39. The intervention of subordinates in the payment of contractors dues should be discountenanced

G.O.
26/3

En. 1

Encl
2/3

P. W. CURTIS 1860

Encls 1
Recd. 9-3-95
12/2

L.O. 518 W
8.6.95 - the put
up on receipt
from the press

A
Sisley

General acct

PUBLIC WORKS DEPARTMENT.

No. 701 W. dated 22nd March 1895.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following

From the Examiner, P.W. Accounts, No. 840 B D, 8th March 1895.

10 Pm

Communicated to the
Supts. Engineer, the Circle, for the
information and guidance of
the Executive Engineer, Bellary
Division, whose special attention
should be drawn to the remarks
in paras 2 to 7, 9, 10, 13, 14, 15 & 17
of the Examiner's covering note.

Apd. 10/3/95
12/2

1/11/95
12/2

2. With reference to para. 8, the
Examiner will report whether
there are any special reasons
for continuing the use of the
Madras form of nominal master
roll.

3. Orders have been passed
in L.O. No. 518 W dated 6th
March 1895 on the ^{proposals} matter
referred to
noted in para. 11.

4. The Govt. concurs with
the

the Examiner's remarks in
para 12.

5. The high charges for establish-
ment in the Bellary division
appear to be due to geographical
reasons.

6-3-95 N^o 578 W ✓
6-3-95 N^o 520 W ✓
6-3-95 N^o 579 W ✓
2-10-94 N^o 2449 W ✓
27-8-94 N^o 2130 W ✓
24-8-94 N^o 2116 W ✓
11-7-94 N^o 1742 W ✓

CMM

21/95
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S

227

To

The Suptg. Engr., the Circle
other Supts. Engrs.
The Comd. Architect Deptt.
" Suptt. of Works, Periyar Project
" Examiner, P. W. Accounts.

Rm.