Financial V E (1899) Department.

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G.O., No. 729-730

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209/(Attached Statement)/29

[Despatch Abstract.]

Public Works in charge of Civil Officers

Directing that the Supt. be addressed regarding the transfer from the Civil to the P.W.D. of the control of, and the audit and record of expenditure on, ——.

(Letter about)

Stating, with remarks, that the proposal to transfer from the Civil to the P.W.D. the control of, and the audit and record of expenditure on, —— is, in the opinion of the Govr. in Council, undesirable.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.

3248/89/Rev

NOTES CONNECTED WITH G.O., Nos. 729 AND 730, FINANCIAL, DATED 28TH JUNE 1899.

REVENUE DEPARTMENT.

NOTES connected with Endorsement, Mis. No. 1087, Revenue, dated 4th March 1898, from the Revenue Department.

I submit the Board is right. The question raised by the Government of India in Mr. Brunyate's letter, No. 4280-A., dated 24th September 1897, is how the rules promulgated in the Government of India, Public Works Department, Cir. No. 15, dated 24th August 1880, can best be enforced. Those rules relate to the audit and control of works, expenditure on which is incurred against the grant for public works "in charge of Public Works officers."

Forest works are carried out by Forest officers and provided for the Forest budget, and this course is authorised by the Government of India (paragraph 2, last sentence of Circular No. 1040, dated 17th May 1884).

I submit it would be detrimental to the public interests to turn over public works in the Forest Department to the Public Works Department. Moreover, it seems quite clear that there is no such idea in Mr. Brunyate's letter referred to which has given rise to the present Board's Proceedings.

(Intld.) N.E.M.

The general principle is that the "public works" of the State, to whatever department they belong, shall appear under the proper head of works and be checked and audited as public works expenditure, the Civil department which carries out the work being regarded as merely a Public Works disburser.

This is sound in theory and the only question is whether an exception should be made in the case of expenditure on roads, buildings, &c., by the Forest Department. In old days there were many buildings, &c., which were classed as "Revenue," "Salt," &c., and were constructed by departmental officers and maintained entirely out of the departmental budget. Now-a-days a ryot's shed in a taluk cutcherry, a salt officer's quarters, &c., are all relegated to the proper department of public works.

The case made by the Board for treating forest expenditure on "works" as an

No.

(Intld.) H.W.B.

exception seems to be well put and the Government of India should be asked to recognize the exception, which the orders of 1884 virtually admitted.

(Intld.) G.S.F.

Yes.
(Intld.) J.G.
3-3-98.

FINANCIAL DEPARTMENT.

Proceedings of the Board of Revenue (Land Revenue), Mis. No. 58, dated 10th January 1898.

Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), No. 72, dated 10th February 1898.

Proceedings of the Board of Revenue (Land Revenue), Forest Section, Forest Mis. No. 89, dated 17th February 1898.

Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 774, dated 28th February 1898.

G.O., No. 727 W., dated 17th March 1898.

G.O., Mis. No. 520, Judicial, dated 25th March 1898.

CLASSIFICATION AND AUDIT OF CIVIL WORKS BY CIVIL OFFICERS.

I.—CLASSIFICATION.

Public works have in the past been classified or booked in various ways, viz.: (*a*) wholly in the Civil accounts, (*b*) wholly in the Public Works accounts, (*c*) partly in the one and partly in the other, and (*d*) first in the one and then by transfer of book adjustment in the other.

2. The Public Works Department came into existence in 1855 and was at first entrusted with the execution of public works of every description, including works of petty construction and repair for all Civil departments, the outlay being included wholly in the *Civil* estimates. This continued up to the beginning of 1880.

Page 262 of the Moral and Material Progress Report for 1882–83.

3. About this period a re-organization took place and under paragraph 10 of G.O., No. 2483 W., dated 2nd October 1879, all ordinary works of petty construction and repair costing not more than Rs. 1,000 in each case were ordered to be transferred to the departments concerned and provided for in the Civil budget with effect from 31st December 1879.

4. The distinction between works executed (i) by *Public Works officers* and (ii) by *Civil officers* first appears in the Civil estimates of 1880–81, but the transactions of the Public Works Department continued to be recorded in the Civil estimates for some time longer and were removed from the "Civil" to the "Departmental" section only in the revised estimates of 1882–83.

5. The charges on account of petty construction and repair were shown together for all Civil departments under *45. Civil Works—Civil* up to 1886–87, but have since then been transferred to the appropriate service heads on the recommendation of the Finance Committee.

II.—AUDIT.

G.O., No. 1823, Financial, dated 21st September 1880.

6. In a circular of September 1880, the Government of India in the Public Works Department laid down certain rules as regards the outlay upon public works in charge of Civil officers. Under these rules all such outlay, with the exception of—

(*a*) charges for petty construction and repair adjusted against the budget grants of the departments concerned,

(*b*) certain miscellaneous expenditure on ferries and roadside arboriculture, grants to municipalities and the establishment and contingencies of staging bungalows and encamping grounds and

(*c*) cemetery charges paid by civil officers,

were to be audited by, and brought to account on the books of, the Examiner of Public Works Accounts concerned, the works being carried out by the Civil officers as Public Works disbursers and reckoned as public works in charge of Public Works officers.

Finance and Commerce Department letter, No. 4280 A., dated 24th September 1897.

7. The Government of India drew attention to these rules in September last and intimated that it had been brought to notice that, in many provinces, Public Works expenditure of considerable amounts incurred by Civil officers were audited and brought to account by the Civil Accountant-General as "public works in charge of Civil officers"; that this course was unauthorized; and that it was desirable that the expenditure on public works of any importance should be subjected to the stricter and technical audit of the Public Works Examiners. India, therefore, requested that, unless this Government had any objections to urge,

orders might be issued to ensure that all expenditure upon public works by Civil officers, except on the simpler class of works mentioned in the preceding paragraph, should be audited by the Account officers of the Public Works Department, and adjusted in the Public Works accounts. It was added that any work, the expenditure on which exceeded a money limit of Rs. 1,000, should not be considered as coming within the category of "petty construction and repairs" and should not therefore be adjusted against the department concerned. It was further pointed out that these instructions did not refer to any rules which might have been laid down for the audit of public works chargeable to Local Funds.

8. The Accountant-General was requested to state how far this resolution affected the classification of the accounts and existing orders. He pointed out that, as regards works of petty construction and repairs executed departmentally, no alteration was required in the existing orders which fixed Rupees 1,000 as the maximum limit for a single work, but that the resolution of the Government of India affected the works carried out departmentally in the following departments:—

Letter, No. 3589, dated 17th November 1897.

G.O., No. 370, Financial, dated 7th May 1895.

Revenue Department.

(*a*) 5 & 7. *Salt and Excise.*

(*b*) 11. *Forest.*

(*c*) 20. *Police—Cattle Pounds.*

(*d*) 43. *Minor Works and Navigation.*

Judicial Department.

(*e*) 19-*A*. *Law and Justice.*—Agency Works in Ganjám, Gódávari and Vizagapatam.

(*f*) 20. *Police*—Police Huts, Station houses, &c.

Salt and Excise.

9. The question of the procedure in regard to the departmental construction and repair of Salt works was raised by the Government of India in 1883 and the system was fully described in the Commissioner's letter, No. 464, dated 21st January 1884, on pages 1 to 4 of G.O., No. 1556 W., dated 20th June 1884, and explained to the Government of India in letter, No. 1557 W. of the same date. It was then pointed out to India that the works connected with this department are generally of such a nature as do not require the employment of skilled labour; that the agency of the Public Works

Department is always available for works of a higher class and that the advice and assistance of this department were called in when necessary; that financial regularity was strictly observed in the execution of works by departmental agency, the powers of sanction vested in the different officers being clearly laid down; that the numerous and generally insignificant Salt buildings and works are situated in localities outside the general range of the limited and already more than fully employed Public Works staff; that whilst India referred to expenditure on buildings only, the outlay in the Salt Department is by no means confined to buildings proper, but deals also with the excavation and clearance of channels, construction and repair of branch roads and fences, formation of earthen platforms, drying grounds, patrol paths, etc.; and that the Governor in Council saw no reason to disturb the procedure then in force which worked satisfactorily.

G.O., No. 1191, Financial, dated 27th November 1893.

10. Ten years later the Government curtailed the powers of the Commissioner of Salt Revenue by restricting his powers of sanction in exactly the same manner as the Government of India circular, if strictly applied to this department, would restrict them. The Board then pointed out that this curtailment of the powers of the Commissioner of Salt Revenue, who had, since the re-organization of the Board in April 1887, exercised the powers of sanction hitherto exercised by it, would entail considerable delay in the execution of works besides additional correspondence and increase of work in the Board's office and would be detrimental to the public interests. Upon this, Government ruled that the Board of Revenue in the Separate Revenue Department should be exempted from the general order which laid down Rs. 1,000 as the maximum limit in the case of new works and repairs. For the reasons which were given in the papers which have just been referred to, the Board (*vide* its Proceedings, No. 774, dated 28th February 1898) strongly deprecates any change as regards the Salt Department in the direction indicated by the Government of India. The Board represents that the departmental works costing more than Rs. 1,000 apiece are only 2·22 per cent. of the total number of works of all description executed and cost only 31·20 per cent. of the total expenditure. They are, moreover, simple and many of them involve nothing but the carrying out of a standard plan prescribed in accordance with professional

Resolution, No. 14, dated 19th January 1894, in G.O., No. 172, Financial, dated 27th February 1894.

G.O., No. 172, dated 27th February 1894.

opinion. The officers who execute them are trained under the orders of Government sufficiently well to ensure capable execution. The estimates are prepared in considerably more detail than is the practice in the Public Works Department and are subjected to strict scrutiny, and, in point of rates, the Board believes that it can in most instances show a considerable reduction on those employed in the Public Works Department without sacrifice of efficiency. Whenever any point of engineering difficulty arises, the professional opinion of Public Works Department officers is invariably obtained. The accounting of the works is done in the Board's office under a system which has worked well and is thoroughly understood by those who have to work it. The Board is therefore of opinion that the advantages to be gained by adopting the proposal of the Government of India are not such as would compensate for the delays that would be involved and the additional work that would be thrown upon a number of officers by subjecting the works done by the Salt, Abkári and Customs Department (which is, in this respect, a semi-professional one) to the same scrutiny and control as works undertaken by other departments, whose officers have, as a rule, no professional knowledge or experience and whose works are few and unimportant in comparison.

11. In this connection the Honourable Member has noted in the Revenue Department—

> It seems to me that not only the administrative inconvenience has to be considered, but the financial loss. As things now are, India pays three-fourths of the cost of Salt works. But if this change is made, won't the Provincial Public Works Department have to find the money? That is, won't the whole charge fall on Provincial?

12. It is submitted that Provincial would have to find the money if the work were classified as Provincial Civil works. It is not quite clear that they would be so classified, and Public Works Department may, it is thought, be asked to note on this point. If the charge fell upon *Provincial*, India might be asked to make a special assignment during the present contract.

Forest.

13. The present practice under which the cost of public works executed by Forest officers is provided for in the budget estimates of the department is, the Board points out, authorized by Government of India (Finance and Commerce

Department) resolution, No. 1040, dated 7th May 1884 (printed on page 1 of G.O., Nos. 1634, 1635, Financial, dated 19th July 1884), paragraph 2 of which lays down that all buildings and works executed by the Forest staff without the assistance of the Public Works Department shall be provided for in the estimates of the Forest Department. The Board presumes that it is not the object of the circular now under consideration to overrule any existing orders.

14. The *audit* of expenditure on Forest public works varies, at present, according to the source from which it is met, and the Board is of opinion that, when funds for these works are provided for in the Forest budget, the control, audit and record of the charges incurred should be departmental as in the case of expenditure on other departmental works, such as demarcation, &c. Any other system would, the Board considers, result in unnecessary duplication of work and much confusion in the accounts. Forest buildings and communications are, the Board points out, mostly constructed in remote localities and are intended to serve the special needs of the department. These works must be left to the department itself for construction and provision of funds according to the varying needs and exigencies of Forest administration. Rough work is often all that is required, and this can be done at a smaller cost than work executed by the Public Works Department. The effect of transferring to that department the duty of providing funds for such works and the necessary control over them would, the Board fears, inevitably tend to delay their execution and to cause inconvenience and, in some cases, loss of revenue, besides making the works themselves more expensive. Where the execution of Forest public works specially requires professional skill or where owing to their location at head-quarters or for other reasons it is deemed advantageous to entrust them to the Public Works Department, the assistance of that department is, the Board observes, always sought for. In these cases funds are provided for in the Public Works Department estimates and the works themselves are executed under the supervision of the Public Works Department officers in accordance with India's resolution quoted in the preceding paragraph. For the foregoing reasons the Board is strongly opposed to any change in the present system and its opinion is upheld by the Revenue Department (*vide* note on page 1).

15. The Accountant-General points out in paragraph 3 of his letter on page 4 of the proof of currents that under article 98 (*u*) of the Civil Account Code the Salt and Forest Departments form an exception to the general rule fixing the limit of Rs. 1,000 for each single work executed departmentally, but he considers it doubtful whether these two departments can continue to be so treated and he suggests a reference to India.

Cattle Pounds.

16. Works connected with cattle pounds seldom cost so much as Rs. 1,000 in any individual case, and the powers of the Board of Revenue are limited to this amount (*vide* appendix to G.O., No. 370, Financial, dated 7th May 1895). It would hardly be worth while to transfer to the Public Works accounts the few cases in which this maximum may be slightly exceeded.

Minor Irrigation Works.

17. The facts regarding the classification of these works are clearly set out in Board's Proceedings, No. 72, dated 10th February 1898. In May 1880 the repair and maintenance of minor irrigation works was transferred to the Revenue Department, the required funds being placed at its disposal by the Public Works Department. In July 1883 the Board of Revenue was authorized to distribute the allotment provided in the preliminary issue of the irrigation budget. Under this system the audit of the expenditure was conducted by the Accountant-General, the total expenditure for the year being finally adjusted by the Examiner of Public Works Accounts. In July 1893, on the suggestion of the Accountant-General, the final adjustment was made in the civil books instead of passing it on to the Public Works Department, the Board considering it immaterial where the transactions were recorded. The receipts and charges on account of minor irrigation works in charge of the Revenue Department have thus been brought on the civil estimates and accounts.

18. It is not quite clear whether this system requires modification with reference to the Government of India circular now under reply. The Accountant-General inclines to the view that minor irrigation works do not fall under the exceptions in paragraph 2 of the Government of India circular, and he states that

Board's Proceedings, No 58, dated 10th January 1898.

G.O., No. 284 I., dated 5th May 1880.
G.O., No. 900, Revenue, dated 23rd July 1883.

G.O., No. 835, Financial, dated 28th August 1893.

That is, to put it in another way, a work yielding an average revenue of Rs. 1,000 a year may be classed as a "Minor irrigation work". Is this so? What is it which makes a work a "Minor irrigation work" and to place its upkeep under the Collector instead of under the Public Works Department? It seems to me that a work which yields an average revenue of Rs. 1,000 is hardly "Minor."

(Intld.) H.W.B.

Please see Board's Standing Orders, Nos. 187 and 188 [Chapter XIII] and G.O., No. 284 I., dated 5th May 1880.

(Intld.) C.M.S.
13-8-98.

The office will no doubt be able to answer the query above.

The worst of the Public Works Department control of scattered works of irrigation is that they have not the staff to ascertain and carry out the *petty* works of repair that are needed from year to year. They can and will carry out a big job in the way of repair, but then owing to the cause above noted they are apt to leave the work severely alone until it again gets in so bad a condition as to necessitate another "big job." The revenue control of these petty repairs on scattered works is therefore necessary. In the case of a large *system* of irrigation under the Public Works Department —such as Kistna or Gódávari — the control extends to the details and the petty repairs throughout and year by year. The same thing is required for scattered works, but it is not possible for the Public Works Department to give it.

(Intld.) A.T.A.

G.O , No. 1040, Financial, dated 29th November 1894.

if the expenditure on these works is regarded as falling under exception (*a*) in that paragraph—works charged to the budget grants of the departments concerned—the outlay on each work will have to be restricted to Rs. 1,000. The Board points out that it is true that in the majority of cases the expenditure on these works is not considerable but that there have been cases in which a larger outlay than Rs. 1,000 has been incurred and it seems unadvisable in such cases to restrict the expenditure to Rs. 1,000. The limit which now governs the expenditure is that the outlay should not exceed one-fifth of the aggregate revenue during the preceding five years and the Board considers that an absolute limit will be unsuitable to the case. The Board sees no objection to the outlay on these works being audited by, and brought to account on the books of, the Examiner of Public Works Accounts, the works being carried out by Revenue officers as public works disbursers and reckoned as public works in charge of Public Works officers, *i.e.*, practically a reversion to the system which obtained before 1893. The Revenue Department concurs in the foregoing views.

Agency Works.

19. These works are connected mainly with the construction and repair of roads and, in some cases, of buildings in the Agency tracts of Ganjám, Vizagapatam and Gódávari, the expenditure being debited to 45. Civil Works in charge of Civil Officers. Under existing orders the Agents of these districts are empowered to sanction new roads up to a limit of Rs. 3,000 and repairs to communications without limit, the power of sanction as regards buildings being subject to the general limit of Rs. 1,000 for each work. The Accountant-General in paragraph 4 of his letter on page 4 of the proof of currents considers that this class of work does not fall under any of the exceptions in the Government of India circular and should apparently be transferred wholly to the Public Works Department, but he points out that the Government of India order does not object to the execution of these works by Civil Officers, provided they

act as Public Works disbursers, so that the only change necessary would be the transfer of the control, audit and record of the expenditure from the Civil to the Public Works Department.

20. *Ganjám.*—The Agent considers that the proposed transfer is most undesirable and that it would be extremely prejudicial to the proper and economical execution of these works. He states that the execution of public works by the Public Works Department in the Agency tracts has been notoriously slow and expensive, this being largely due to the peculiarities of the labour market in the hill tracts and the unsuitability of the form of vouchers and account prescribed in the Public Works Code. Works in charge of the Public Works Department are, he states, as a rule executed on piece-work and contract system, but no contractors can be induced to take up the work of scattered repairs in the remote parts of the Agency except at an enormous percentage of profit, nor is it possible to enforce the payment by contractors of their proper wages to the labourers employed. The works of "repairs" are, moreover, for the most part such as do not admit of detailed measurement which is essential to the system of Public Works accounts. Revenue Officers in the hill tracts have, in the Agent's opinion, far more influence than Public Works Officers and Divisional Officers are constantly on tour; a Public Works Officer may visit the hill tracts once a year for a short period. The Agent has no objection to the audit of expenditure on Agency works being conducted by the Examiner of Public Works Accounts, provided that it is clearly specified that the submission of accounts in Public Works forms will not be insisted on. He points out that a large proportion of the vouchers will be in Uriya, and it is doubtful if the Examiner will be able to check them aright. He sums up the position by insisting that the control and record of Agency expenditure must, if good work is to be done, vest in the Agent to the Governor and his Sub-Divisional Officers as heretofore.

Letter No. 54 A.G., dated 1st February 1898.

21. *Vizagapatam.*—The Agent states that Agency works in this district, both new and repairs, are executed without detailed estimates owing to the inherent difficulties of the locality. The sanctioned allotments for each division are placed at the disposal of the respective Divisional Officers at the commencement of the official year, the works are then executed either

Letter No. 52, dated 2nd February 1898.

through contractors or by departmental agency, and the expenditure is adjusted by Divisional Officers by detailed bills supported by vouchers. The Agent considers that, if the Public Works Department is to control the expenditure, it will have also to conduct it but that this is not possible as its methods are not suited to the country, while those now in vogue have on the whole hitherto produced a fair return for the money expended.

Letter No. 49, dated 9th March 1898.

22. *Gódávari.*—The Agent states that if the audit and classification of public works is to be transferred to the Public Works Department, the Tashildars and the Deputy Tahsildars in the Agency tracts will have to be made Public Works disbursers, but that if the Special Assistant Agent is made a Public Works disburser, there will be a considerable and undesirable addition to the work in his office.

23. The Judicial Department endorses the foregoing objections—*vide* G.O., No. 520, Judicial, dated 25th March 1898.

Police Huts and Station-houses.

Letter No. 447, dated 5th February 1898.

24. The Inspector-General points that about Rs. 30,000 is expended annually on the construction of huts, but that the expenditure is large, because of the number of huts constructed, the buildings being all simple structures without any costly materials and not involving the use of skilled labour. No advantage would, therefore, in his opinion be gained by the vouchers and estimates being submitted to and audited by the Examiner of Public Works Accounts.

25. The Examiner (*vide* his office-note No. 241-A./A., dated 22nd February 1898) sees no objection *per se* to the transfer of the control, audit and record of expenditure of the works concerned from the Civil to the Public Works Department, but he points out that before this actually takes place several subsidiary questions would have to be considered and determined, and that these can be gone into after the replies from the other departments are received, if it is then decided that the transfer should take place.

26. The foregoing summary of the replies of the administrative departments concerned, with the works constructed departmentally which fall under India's resolution, show that these departments

are generally opposed to any change in the existing procedure. The Board has no objection as regards minor irrigation works, but it seems to be a question whether this single change is desirable.

27. Under the foregoing circumstances, it is submitted that India may be informed that this Government is of opinion that the existing procedure should be left undisturbed.

28. In addition to the departments mentioned above, it should be noted that the outlay on Mount Capper Jail, Cuddalore, has been exhibited during the last three years under 45. Civil Works instead of under 19-B. Jails, this transfer being formally sanctioned by the Government of India itself. It is not known how far this system of departmental construction of jail work is to be varied, but the papers in G.O., Nos. 697-98, dated 29th April 1898, show that the policy at present is to execute works more extensively by departmental agency in the Jail department The experience gained by the construction of the Cuddalore Jail is certainly in favour of such a course. In that case there was a saving on the original estimate of the Public Works Department, and the execution of the work has been pronounced to be excellent by the Public Works Department itself. It is for orders whether anything should be said to India about these jail works.

G.O., No. 627, Financial, dated 28th August 1895.

Vide I.G.'s letter in G.O., No. 984, Judicial, dated 24th June 1898.

(Intld.) C.M.S.
28-7-98.

Honourable Member.

I consider that the changes which the orders of the Government of India involve are to be deprecated and that India should be addressed objecting to the change. It is to be noticed that no reason why the change should be introduced is given except that it is desirable that "expenditure on Public Works of any importance should be subjected to the stricter and technical audit of the Public Works Examiners." But the papers show that if this means that the works should be carried out under the conditions precedent to that technical audit, it is very undesirable mostly to apply it in the case of the departments and classes of works mentioned in the note. This has been already recognized by India in the case of the Salt and Forest Departments.

2. In the case of minor irrigation works, the system now in vogue has worked for years smoothly and advantageously. It enables the ryots to get the petty repairs in which they are interested done expeditiously and prevents much discontent and grumbling on the part of the ryot population. The great mass of the works are below Rs. 1,000 and it will be extremely inconvenient to have two systems in connection with the minor irrigation grant. The works need no skilled supervision and there is nothing which mere audit as apart from improved supervision could rectify or improve.

3. As to cattle pounds, no work ought ever to exceed Rs. 1,000. Pounds are usually built on a standard plan and, as I recollect, never cost more than Rs. 500. These works ought to be exempted for the same reasons that petty works are so.

4. As to Agency works, I think stricter control should now be insisted on. They are often large works costing much money, and here I think it might be advantageous to require the audit and record of the expenditure to be subjected to the scrutiny of the technical branch. The system in regard to these works seems somewhat dangerously loose at present.

5. The police huts are all petty works and may be left as at present.

(Intld.) G.S.
6-8-98.

A good many of the replies seem to me to miss the point at issue. It is not a question at all of the execution of works, but of the system under which funds are to be provided and accounts rendered and audited. It does not much matter, so far as I can see, how the funds are provided; but it may matter very much how the accounts are rendered. I know how they are rendered in the Salt Department which spends more money than most. There is a regularly prescribed system. But is there any such system in regard to the expenditure on works by the Forest Department, by Collectors (on minor irrigation works, pounds, &c.) or by the Inspector-General of Police or the Agents? I do not know. If not, I should say that there ought to be such a system. The question would then arise whether, if there was such a system, it might not be as well that the Public Works Examiner should

are generally opposed to any change in the existing procedure. The Board has no objection as regards minor irrigation works, but it seems to be a question whether this single change is desirable.

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G.O., No. 627, Financial, dated 28th August 1895.

Vide I.G.'s letter in G.O., No. 984, Judicial. dated 24th June 1898.

(Intld.) C.M.S.
28-7-98.

HONOURABLE MEMBER.

I consider that the changes which the orders of the Government of India involve are to be deprecated and that India should be addressed objecting to the change. It is to be noticed that no reason why the change should be introduced is given except that it is desirable that "expenditure on Public Works of any importance should be subjected to the stricter and technical audit of the Public Works Examiners." But the papers show that if this means that the works should be carried out under the conditions precedent to that technical audit, it is very undesirable mostly to apply it in the case of the departments and classes of works mentioned in the note. This has been already recognized by India in the case of the Salt and Forest Departments.

2. In the case of minor irrigation works, the system now in vogue has worked for years smoothly and advantageously. It enables the ryots to get the petty repairs in which they are interested done expeditiously and prevents much discontent and grumbling on the part of the ryot population. The great mass of the works are below Rs. 1,000 and it will be extremely inconvenient to have two systems in connection with the minor irrigation grant. The works need no skilled supervision and there is nothing which mere audit as apart from improved supervision could rectify or improve.

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5. The police huts are all petty works and may be left as at present.

(Intld.) G.S.
6-8-98.

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work it. Or would his doing so greatly add to the labour of the officers who now actually carry out the works? It much depends on the number and kind of the forms and returns he would require to be used. Without information on this point I don't quite see how India's question can be answered. It strikes me that the only satisfactory way of getting the question answered will be to refer it to a Committee consisting of the Secretaries in the departments interested (Judicial, Revenue and Public Works) who could call on the Accountant-General and Examiner for information and advice.

(Intld.) H.W.B.
8-8-98.

I have no objection to the formation of such a Committee as is proposed above. The replies certainly do not furnish information as to what the effect would be of having accounts, &c., checked and controlled by the Public Works Examiner. Would the forms and routine generally hamper the execution of works or tend to a condition of things in which the excellence of the accounts and vouchers of a work attract more care and attention than the excellence of the work to which they relate.

Yes.
A.E.H.

The change that would be effected can easily be ascertained by the proposed Committee.

(Intld.) A.T.A.
12-8-98.

The papers and notes should be circulated to Revenue and Public Works Departments un-officially first. It seems to me that the first step is to get detailed reports on the points noted from the Subordinate heads of departments and to get the reports properly digested when it would be possible to meet and consider the matter and draw up the report desired by Honourable Members.

(Intld.) G.S.
17-8-98.

To the Revenue
" Public Works
" Judicial
} Departments U.O.

To the Examiner of Public Works Accounts and Joint Secretary to Government, Public Works Department, Irrigation Branch—

(Un-officially.)

Office-note No. 4122-C., dated 20th September 1898.

For favour of remarks. The Examiner of Public Works Accounts from an Accounts point of view, and Joint Secretary to Government, Public Works Department, Irrigation Branch, in regard to the execution of Minor Irrigation Works.

(Intld.) R.P.

(Intld.) W.B.DEW.
13-9-98.

To the Secretary to Government, Public Works Department, General Branch—

Office-note No. 1256-A/A, dated 26th October 1898.

[Your office-note No. 4122-C, dated 20th September 1898.]

What the system of audit and accounting is as applied by the Accountant-General, Madras, to works of the kind under reference, I am not in position to say. It is gathered that under the existing condition of things matters are working smoothly. The change now advocated by India, though strictly in accordance with what it *should be* under existing rules and orders, will involve an undoubted upheaval, and it is simply a question whether such upheaval, after a long continuance of existing procedure, would be justified by the advantage gained in introducing the change. Clear and distinct rules* are in existence as to the mode of providing funds and accounting to be followed in cases of Civil officers acting as Public Works disbursers. Under *ordinary* circumstances there is no difficulty in applying and following out these rules; but whether any real advantage would accrue by bringing the accounting for any or all of the works under notice into line with what the rules as at present framed lay down is somewhat doubtful.

2. The Public Works rules are stringent, and in their essence require the rigid control of funds, besides the technical audit peculiar to those rules. In other

* Public Works Department Code II, III, 73-85.
G.O., No. 623 I, dated 12th October 1887.

words, no work or repair of any kind is supposed to be undertaken without an estimate in proper form being in the first instance prepared and sanctioned by competent authority, and due provision of funds made for carrying it out: the forms of account to be used and the technicalities in procedure to be observed are not too elastic for meeting the cases of works specially situated or circumstanced. On the other hand, the Public Works system, generally speaking, is calculated to ensure perfect accuracy in accounting, besides the *control* of expenditure within sanctioned estimates and allotments as already referred to.

3. It is not possible in this initial phase of the case to estimate what the comparative cost would be of accounting if the change were decided upon, but, at a rough guess, I incline to the opinion that the existing arrangements is less costly than the Public Works system would be. Or, to sum up, in other words, the probable effect of the alteration from the present arrangements would be (1) a more efficient control, (2) a more efficient audit *because coupled with control*, (3) increase in cost, (4) some extra work and possible difficulties in smooth working in certain instances.

4. If the audit, &c., of works costing over Rs. 1,000 each were placed under me, one of the essential conditions would be that the Public Works rules should be followed in their entirety by all officers of whatever department for all works coming under that category. Without this, complications would necessarily ensue.

5. There are sundry subsidiary questions that would arise were it decided to introduce the change in question, but, for present purposes, it is considered unnecessary to touch upon them here. As remarked in my original note * on this subject there appears to be no objection from a local Public Works point of view to agree to the Government of India proposal, but it *is* a matter for very careful sifting whether, from the point of view of other departments, the results would be likely to justify the experiment.

* No. 241/A A, dated 22nd February 1898.

6. I regret the delay in my reply to the note under reference which has been caused through my absence on privilege leave.

(Intld.) E.A.D.
26-10-98

To the Deputy Secretary to Government, Public Works Department, General Branch—

Please let me know for what purpose I am asked to remark on the *execution* of minor irrigation works when the papers relate only to the method of accounting for the expenditure.

(Intld.) W.H.
2-11-98.

No. 4942-C., dated 10th November 1898.

To the Joint Secretary to Government, Public Works Department, Irrigation Branch—

Please see accompanying note and return file if you have no remarks to offer.

(Intld.) A.S.R.
7-11-98.

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Note.

It is submitted that the "notes" which were sent to the Public Works Department for remarks went beyond the question of "the method of accounting for the expenditure." They also took into consideration the *execution* or control of minor irrigation works, *i e.*, the agency by which these works should be carried out—*vide* paragraph 18 of office-note in the Financial Department, page 8 *supra*, and the Hon'ble Member's marginal notes thereon—see (also paragraph 2 of note initialled "G.S., 6-8-98"—*Vide* page 12 *supra*.

Moreover, the terms of the official reference made to the Public Works Department—G.O., No. 1012, Financial, dated 14th December 1897, is very precise on this point. The words are as follows:—

"The Public Works Department will be requested to state its opinion on the proposed transfer of the *control*, audit and record of expenditure from the Civil to the Public Works Department," and it is evident from the Financial Department unofficial notes referred to above, and which are of subsequent date, that they intended to embrace the question of execution (or agency) of these works.

It is quite possible as suggested by Joint Secretary to Government, Public Works Department, Irrigation Branch, that this was going beyond the necessities of the case, but as the record stands there seems nothing wrong in Secretary to Government, Public Works Department, unofficial reference to Joint Secretary to Government, Public Works Department, Irrigation Branch.

(Intld.) R.P.
7-11-98.

To the Secretary to Government, Public Works Department, General Branch.

Office-note No. 348, dated 11th November 1898.

With reference to your No. 4122-C, dated 20th September 1898, I wish to make the following remarks in regard to the execution of minor irrigation works :—

The Public Works Department naturally and inevitably failed to keep the irrigation works in order and the less important of them were transferred to the charge of the Revenue Department in the hope that that department, controlling as it does, the village establishments and having strong influence, if not some control, over the villagers, would be able to do better, and there was also the idea that when the works were once put in good order, the villagers would undertake their maintenance. An attempt was subsequently made in the Madura district to get the villagers to undertake ordinary maintenance in fact to undertake a rather indefinite obligation which might easily be converted into an onerous one and they were offered a very insufficient rate of remuneration. They refused on the nominal plea that they were not sufficiently united. Every one admits now that the kudimaramut system cannot be revived and at the same time it is perfectly hopeless for either the Public Works Department or Revenue Department or both combined to expect to be able to keep in any decent order the 30,000 irrigation works of the Presidency nor is Government ever in a position to give enough money. I am not prepared at present to suggest any remedy for this, as I am not

well informed about the power of Government to raise special funds for the maintenance of irrigation works or about the actual power of the Revenue Department to carry out what would have to be a large share of the work of seeing that the money is expended properly. I merely at present point out that the funds expended on the works are altogether inadequate to prevent them gradually going to ruin.

As to the present division of work between the departments, I do not think that any other arrangement is possible in the districts which have large numbers of works. The work of the Revenue Department is very much simplified wherever the Tank Restoration Scheme memoirs have been published, but the publication is unfortunately very much in arrear.

I do not see any special reason for having the monthly accounts of expenditure by the Revenue Department audited by the Examiner of Public Works Accounts. At the same time I do not think his audit need be feared, if Collectors are given the powers of Executive Engineers and the Revenue Board the powers of Superintending Engineers in sanctioning estimates (original and revised), passing excesses over estimates and appropriating funds.

(Intld.) W.H.
11-11-98.

Telephonic message from the Secretary to Government, Public Works Department, to the Accountant-General, Madras, No. 1137-C., dated 22nd February 1899.

To enable me to discuss the question connected with the proposed transfer to the Examiner, Public Works Accounts, of the control and audit of expenditure on Public Works carried out by Civil officers, referred to in G.O., No. 1012, Financial, dated 4th December 1897, please send by special messenger one form of each of the accounts and returns rendered to you by Civil officers.

(Intld.) A.S.R.
22-2-99.

Note for Secretary's (Public Works Department, General Branch) information in connection with the meeting which is to be convened in order to discuss the question of the proposed transfer of the control and audit of expenditure on works carried out by Civil officers from the Civil to the Public Works Department.

In their letter No. 4280-A, dated 24th September 1897, the Government of India observed that in many provinces Provincial Public Works expenditure of considerable amounts incurred by Civil officers was audited and brought to account by Civil Accountants-General as "Public Works in charge of Civil officers," that this course was unauthorized, and that it was desirable that the expenditure on public works of any importance should be subjected to the stricter and technical audit of the Public Works Examiner, and requested that, unless this Government had any objections to urge, orders might be issued to ensure that all expenditure on Public Works by Civil officers except on the simpler class of works should be audited by the Account officers of the Public Works Department and adjusted in the Public Works Accounts.

2. In G.O., No. 1012, dated 4th December 1897, the Financial Department asked for the opinion of the Public Works Department on the proposed transfer of the control, audit and record of expenditure from the Civil to the Public Works Department. The Examiner, to whom the question was referred, reported that there was no objection to the proposed transfer, but, before this transfer could be effected, several subsidiary questions would have to be considered and determined, and that these could be gone into after the transfer had been decided upon.

3. The note in the Financial Department, dated 28th July 1898, gives a summary of the replies of the administrative departments consulted on the subject and the remarks thereon by the Chief Secretary and the Honourable Members. This note was referred for remarks to the Chief Engineer for Irrigation and the Examiner, Public Works Accounts. The reply from the Chief Engineer for Irrigation is contained in his office-note No. 348, dated 11th November 1898, but only the last paragraph of this note has any bearing on

the subject under reference. The Examiner's remarks are contained in his office-note No. 1256-A/A, dated 26th October 1898.

4. Most of the officers consulted enter into the question of the agency for the execution of works. But it will be seen from the letter from the Government of India, No. 4280-A, dated 24th September 1897, that that Government does not object to the execution of works by Civil officers, but only requires that the audit of outlay incurred by Civil officers should be conducted by the Examiner, Public Works Accounts. It is only this question that has to be discussed and the following are the points which are to be considered :—

(*a*) What classes of works, the expenditure on which is now provided and accounted for in the Civil Department, will have to be transferred to the Public Works Examiner for audit.

(*b*) How the Civil officers are now placed in funds and what procedure they should adopt in regard to obtaining funds in the event of the audit being transferred from the Accountant-General to the Examiner, Public Works Accounts.

(*c*) What accounts and returns are now rendered by Civil officers to the Accountant-General and what they should submit to the Examiner, Public Works Accounts, if he is to audit the accounts.

(*d*) Whether any advantage will be gained or extra labour entailed by the proposed transfer of audit.

5. With reference to (*a*), it is submitted that the only works costing over Rupees 1,000 each—the expenditure on which will have to be transferred to the Examiner, Public Works Accounts, for audit are the following :—

(1) Works in the Agency tracts of Ganjám, Vizagapatam and Gódávari.
(2) Cattle pounds.
(3) Police huts.
(4) Jail works.
(5) Minor irrigation works, Revenue Department.

6. In regard to (*b*), it is submitted that the expenditure on works carried out by Civil officers is now provided for in the estimates of the Civil Departments concerned and the officers draw money from the funds placed at their disposal in the Civil estimates. If effect is to be given to the Government of India letter under reference, funds will still have to

be provided in the civil estimates for works costing Rs. 1,000 and less, while works costing over that amount will have to be provided for in the Public Works estimates. Funds for works provided for in the Public Works estimates will have to be drawn in the following manner, *vide* paragraph 75, chapter III, volume II, of the Public Works Code. Civil officers may obtain funds through the Examiner or the Executive Engineer of the division in which the Civil officer is stationed. In the former case, letters of credit will be issued by the Civil Accountant-General on the application of the Examiner. In the latter case the Civil officer will be provided with a cheque book and permitted to draw cheques against the Executive Engineer's letter of credit. Civil officers may also be appointed imprest holders under Executive Engineers and render accounts to the officers from whom they hold imprest.

7. With reference to (*c*), it is not known what accounts and returns are now rendered to the Civil Accountant-General and these may, it is submitted, be obtained from that officer by the Chief Secretary. The only accounts and returns which Civil officers acting as Public Works disbursers will have to submit are those given in paragraphs 80 and 81, chapter III, volume II of the Public Works Code, and they are—

(1) Brief monthly abstracts of receipts and disbursement (form No. 55-B, copy herewith) showing the total cash received and the total expenditure on each work in progress accompanied by vouchers for all payments in excess of Rs. 10.

(2) A bill (form No. 55-A, copy herewith) on completion of each original work and annual bill for the repairs executed during the year.

8. As regards (*d*) it is submitted that, without comparing the returns now rendered to the Accountant-General with those to be submitted to the Examiner, it is impossible to give a definite opinion as to whether any advantage will be gained or extra labour entailed by the proposed transfer of audit.

The Examiner, however, considers (*vide* paragraph 3 of his office-note, No. 1256-A/A., dated 26th October 1898) that the existing arrangement is less costly than the Public Works system and that the probable effect of the alteration from the present arrangement would be (1) more

This goes to the root of the thing. Is there a Public Works Department Accounts Manual or general list showing forms of account required; I should like further information on the differences in method of accounting.

(Intld.) A.W.S.
18-2-99.

efficient control, (2) more efficient audit, (3) increase in cost, (4) some extra work and possible difficulties in the present smooth working. There is no doubt that the Examiner will apply for additional establishment to conduct the audit, but it is not known whether a corresponding reduction will be feasible in the Civil offices which now audit the expenditure. It is also impossible to estimate the cost of additional establishment which the Examiner is likely to apply for until it is known how many Civil officers will be required to render their accounts to the Examiner and what their total expenditure will be.

9. The following replies are submitted with reference to the remarks in the Financial Department note:—

Paragraphs 11 *and* 12 *of the Note.*—Provincial funds will not be made to bear any charge on account of Salt works carried out by the Public Works Department, as all such works now executed by the Public Works Department are classified as Imperial. The transfer of the execution of Salt works from the Civil to the Public Works Department will, on the other hand, result in a saving to this Government of one-fourth of the cost of the works which is now paid from Provincial funds under the contract. These remarks, though called for by the note in the Financial Department (paragraph 12), do not, however, seem to be really necessary under the Government of India reference, as paragraph 2 of the letter from that Government, No. 4280-A., dated 24th September 1897, distinctly refers to Provincial expenditure only, and as the outlay on Salt works carried out by Civil officers is under paragraph 74, chapter IX, volume I of Public Works Code, recorded in the Civil and not the Public Works accounts. Attention is also invited to the second part of paragraph 6, chapter IV, volume II of the Public Works Code, introduced by the Standing Order No. 94, dated 23rd September 1896.

Paragraphs 13 *and* 14.—There is also no necessity to consider the question of Forest works which, when carried out by Civil officers, is, under paragraph 73, chapter IX, volume I of Public Works Code, accounted for in the Civil Department.

Paragraph 15.—The reference to the Government of India proposed by the Accountant-General in regard to the works pertaining to the Salt and Forest

I expect Salt and Forest were included by an oversight. A reference to India would be required.

(Intld.) A.W.S.
18-2-99.

Departments will not, it is submitted, be necessary under the circumstances explained in the above two paragraphs.

Paragraphs 17 *and* 18.—If effect is to be given to the letter from the Government of India in regard to minor irrigation works costing more than Rs. 1,000, it will simply amount to a reversion to the system which obtained before 1893.

Except that the work will be executed by the Revenue Department.

(Intld.) A.W.S.
18-2-99.

Paragraph 20.—The Agent to the Governor, Ganjám, states that he has no objection to the audit of expenditure on Agency works being conducted by the Examiner, Public Works Accounts, provided that it is clearly specified that the submission of accounts in Public Works forms will not be insisted upon. He also points out that a large proportion of the vouchers will be in Uriya and it is doubtful whether the Examiner can check them aright. If the audit is to be conducted by the Examiner, it will certainly be necessary that the accounts should be prepared in Public Works Department forms. In regard to the vouchers prepared in Uriya, a reference is solicited to paragraph 184, chapter I, volume II of the Public Works Code, from which it will be seen that a vernacular voucher will be accepted as valid, provided it bears a brief note of the particulars in English, entered by an officer not under the rank of a Sub-divisional officer.

This is really an adverse opinion to change, as the form of Public Works Department account must be introduced if the expenditure is to show in the accounts of that department.

(Intld.) A.W.S.
18-2-99.

Remarks of the Hon'ble Sir Henry Bliss on pages 13 *and* 14 *of this Note.*—Without seeing the forms and returns now submitted to the Accountant-General and comparing them with those that should be rendered to the Examiner, Public Works Accounts, in the event of the transfer of audit to that officer, it is impossible to say with certainty whether the change will greatly add to the labour of Civil officers who carry out the works. The returns which Civil officers acting as Public Works disbursers have to submit to the Examiner, Public Works Accounts, are given in paragraph 7 above.

See paragraph 8.

Remarks of the Hon'ble Mr. Arundel on page 14 *of this Note.*—The Honourable Member inquires what the effect would be of having accounts, &c., checked and controlled by the Public Works Examiner. With reference to this enquiry, attention is invited to paragraph 3 of the Government of India letter, No. 4280-A, dated 24th September 1897, from which it will be seen that the Public Works Examiner's audit will be stricter and technical. This

is more fully explained in paragraph 2 of the Examiner's office note, No. 1256 A-A, dated 26th October 1898, wherein he remarks as follows:—

"The Public Works rules are stringent and in their essence require the rigid control of funds, besides the technical audit peculiar to those rules. In other words, no work or repair of any kind is supposed to be undertaken without an estimate in proper form being in the first instance prepared and sanctioned by competent authority and due provision of funds made for carrying it out. The Public Works system is calculated to ensure perfect accuracy in accounting besides the control of expenditure within the sanctioned estimates and allotments.

tne rules are made too rigid, as happens ionally, they certainly do.

(Intld.) A.W.S.
18-2-99.

The Honourable Member also enquires whether the Public Works forms and routine would hamper the execution of works or tend to a condition of things in which the excellence of the accounts and vouchers of a work attract more care and attention than the excellence of the work to which they relate. With reference to this remark, it is submitted that the Public Works Department forms may entail more work, but on the other hand, they are so drawn as to secure almost absolute control over the vagaries or malpractices of unscrupulous subordinates. This can't be said for the forms of the Civil Department. There is no reason to suppose that precision in accounting can have any but a beneficial effect on the execution of works. Moreover, the Public Works forms, *e.g.*, measurement books, are a direct incentive to efficient supervision, for an officer or a subordinate cannot possibly fill in the forms unless he has actually inspected and measured the work to which they appertain.

(Intld.) M.A.J.
16-2-99.

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(Intld.) A.W.S.
18-2-99.

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ubordinates can get maistries to make the asurements and then fill up their books out going on works.

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(Intld.) A.W.S.
18-2-99.

To the Secretary, Public Works Dept.—

With reference to your queries against paragraph 8 of the accompanying note, it is submitted that the forms of accounts to be rendered to the Examiner are those given in the Public Works Code and the Public Works Book of Forms. There is no separate Accounts Manual or general list giving the required information.

2. The procedure to be followed by Civil officers acting as Public Works disbursers is fully set forth in paragraphs 73 to 85, chapter III, volume II of the

Public Works Code, and the only forms these officers have to render are 55-A and 55-B, copy of each of which has already been put up with the file.

3. Copies of forms rendered to the Civil Accountant-General have been obtained from that officer and a comparison of these with the Public Works forms 55-A and 55-B will show that the latter are few and simple.

(Intld.) M.A.J.
13-3-99.

REVENUE DEPARTMENT.

Financial Department Note, dated 17th August 1898, on the classification and audit of Civil works by Civil officers.

To the Under Secretary—

In its Resolution No. 15, dated 24th August 1880, the Public Works Department of the Government of India laid down rules for the accounting of public works receipts and outlay by Civil officers. These rules required that all outlay on public works in charge of Civil officers, with the exception of those marginally noted,* should be audited by, and brought to account on the books of, the Examiner of Public Works Accounts, and that the works should be carried out by the Civil officers as Public Works disbursers and reckoned as public works in charge of Public Works officers.

In Financial G O., No. 1823 R., 21st September 1880—*vide* also Govern of India letter No. 4280-A., dated 24th tember 1897.

* A. Charges for petty construction repair adjusted against the budget gran the departments concerned.

B. Certain miscellaneous expendit e o ferries and roadside arboricultur g rants t municipalities, and the establishme t and con tingencies of staging bungalows and encamp ing grounds.

C. Cemetery charges paid by Civil officers.

Paragraph 3 of its letter No. 4280- dated 24th September 1897.

2. In September 1897 the Government of India observed that it had been brought to its notice that in many provinces Public Works expenditure of considerable amounts incurred by Civil officers were audited and brought to account by the Civil Accountant-General as "public works in charge of Civil officers," and stated that as this course was not authorized by its orders of 1880 and as it was desirable that expenditure on public works of any importance should be subjected to the stricter and technical audit of the Public Works Examiners, orders should be issued which will ensure that all expenditure on public works by Civil officers except the simpler class of works noted above should be audited by the account officers of the Public Works Department and adjusted in the Public Works Accounts. The Government of India also stated that in regard to charges for petty construction and repairs executed by Civil officers it had fixed a limit of Rs. 1,000 up to which the expenditure

Paragraph 4 of its letter No. 4280-A., da 24th September 1897.

could be adjusted as contingent charges of the department concerned and that expenditure which exceeded this amount should not be considered as coming within the category of "petty construction and repairs."

ide his tter No. 35 9, dated 17th Novem- 897.

98 (*u*) of Civil Account Code, Volume

agraph 6 *ibid.*

ge 13 of this note.

3. The Accountant-General to whom the matter was referred for remarks stated that in regard to petty departmental works no alteration was called for in the existing rule which already fixed a maximum of Rs. 1,000 as the limit for a single work, but that a special reference to India was necessary as to whether works in the Salt and Forest Departments, which formed an exception to this rule, should continue to be so excepted. In regard to minor irrigation works he stated that they did not appear to fall under any of the exceptions mentioned in the orders of 1880 and that the funds therefor should in future be provided by Public Works Department and expenditure on them audited by the Examiner of Public Works Accounts, but that if the works should be regarded as falling under exception A then the outlay on each work should be limited to Rs. 1,000. He also mentioned that large amounts were sometimes spent on the construction and repair of cattle pounds. So far as the Revenue Department was concerned the works that had to be considered in connection with the Government of India resolution were—

(*a*) Salt and Excise.
(*b*) Forest.
(*c*) Police—Cattle Pounds.
(*d*) Minor Irrigation Works.

4. The Government of India resolution and the Accountant-General's letter were thereupon referred to the Board of Revenue, and the Board's replies were communicated to the Financial Department with an expression of concurrence in the Board's remarks. These replies which are summarised in paragraphs 9 to 18 in the Financial Department's printed note were next considered in that department, and the Hon'ble Sir H. Bliss noted:—

"It is not a question at all of the execution of works, but of the system under which funds are to be provided and accounts rendered and audited It does not much matter, so far as I can see, how the funds are provided; but it may matter very much how the accounts are rendered. I know how they are rendered in the Salt Department which spends more money than

most. There is a regularly prescribed system. But is there any such system in regard to the expenditure on works by the Forest Department, by Collectors (on minor irrigation works, pounds, &c.) or by the Inspector-General of Police or the Agents? I do not know. If not, I should say that there ought to be such a system. The question would then arise whether, if there was such a system, it might not be as well that the Public Works Examiner should work it, or would his doing so greatly add to the labour of the officers who now actually carry out the works? It much depends on the number and kind of the forms and returns he would require to be used."

It was then decided by the Honourable Members that before addressing India or answering India's queries the matter should be referred for discussion to a committee consisting of the Secretaries to Government in the Judicial, Revenue and Public Works Departments who could call on the Accountant-General and the Examiner of Public Works Accounts for information and advice. The Chief Secretary thereon noted that the first step was to get detailed reports on the points noted from the subordinate heads of departments and to get the reports properly digested and that with this view the papers and notes should be circulated to the Revenue and Public Works Departments unofficially first.

Page 14 of this note.

5. The notes and papers were thereupon forwarded unofficially to the Revenue Department in September last, and it appears from the Public Department register that they were received by the Head Clerk in the Revenue Department on the 12th September 1898, but no reports appear to have been called for in the Revenue Department, and there is no entry of the file in the Revenue Department registers or as to how it was disposed of. The Under Secretary enquired a few days ago as to what became of the file and as it was remembered that it had been noted on in the Second Assistant's and the First Assistant's sections it was thought that it might have been passed on unofficially to the Board or the Public Works Department, and enquiries were made of the Assistants in the Board's office and the Public Works Secretariat. Their replies showed that the file had not been passed on unofficially and the Under

Secretary has directed that further search should be made in the office, but that meanwhile action should be taken on a copy or the Financial Department notes of August last.

6. As already noted the classes of works that have now to be considered are—

(1) Salt and Excise,
(2) Forest,
(3) Cattle pounds, and
(4) Minor Irrigation works,

and the chief points for consideration and on which, it is suggested in the Chief Secretary's note, that information should be called for are—

(*a*) whether there is a regularly prescribed system of rendering accounts, and
(*b*) if so, whether it might be worked by the Examiner of Public Works Accounts and whether his doing so would add greatly to the labour of the officers who now actually carry out the works.

7. *Salt and Excise.*—The rules for the classification and audit of civil expenditure on these works are contained in Chapter XXVIII (pages 147 to 173) of Circular 1 of 1893. The nature of the works executed by the Salt Department will appear from paragraph 354 of the circular, and it will be seen from paragraph 367 of the circular that there is no limit (except of course the budget allotment) as to the cost of the works which can be executed without the expenditure passing through the Public Works Accounts. Petty construction and repairs in the Salt department are specifically excluded from the limit of Rs. 1,000 prescribed in article 98 (*u*) of the Civil Account Code. The Board of Revenue (Separate Revenue) says that the number of works costing more than Rs. 1,000 are few in number "being only 2·22 per cent. of the total number of works" and "costing only 31·20 per cent. of the total expenditure." The provision of funds and the rendering of accounts are dealt with in paragraphs 383 to 392 of the circular and no information need be called for from the Board on this point; it is not known however whether the transfer of audit (in regard to works costing more than Rs. 1,000) to the Public Works Department would add to the labour of the officers executing the works. But it is presumed that no

Paragrap 3 of Board's Proceedings, No. 774, dated 24th February 1898.

such transfer will be made and that the Government of India will be addressed in view of the continued exemption of these works. The expenditure on these works is now distributed between Imperial and Provincial in the ratio of 3 to 1, but will have to be borne wholly by Provincial if the works are classified as Provincial Civil Works.

8. *Forest.*—Forest Department works are also exempted from the limit of Rs. 1,000, prescribed in article 98 (*u*) of the Civil Account Code. The nature of the works executed by the Forest Department will appear from paragraphs 144 and 145 of the Forest Department Code, and it will be seen from paragraph 148 that there is no limit to the cost of such works. The returns and accounts rendered appear to be a completion report submitted as the case may be to the Collector, the Conservator or the Board (paragraph 155, Form No. 24), a classified abstract submitted monthly to the Accountant-General with vouchers (paragraphs 200 and 201, Form No. 33) and a statement (Form No. 34) of expenditure on sanctioned works submitted monthly to the Conservator (paragraph 202). No further report need apparently be called for from the Board on the point. No information is available as to point (*b*) referred to in paragraph 6 above, as to whether it might be worked by the Examiner, Public Works Department, without adding greatly to the work of the Executive officers; the Board fears that if any system other than the present is prescribed there will be unnecessary duplication of work and much confusion in the accounts.

9. *Cattle Pounds.*—Expenditure on account of construction and repairs of pounds is at present sanctioned by the District Magistrate, whose power of sanction is limited to Rs. 1,000 *. The work is generally done under the supervision of the Revenue Inspectors, and the Tahsildar or Deputy Tahsildar on completion of the work will certify to the work having been completed according to the estimate. The expenditure on such construction and repair is audited in the Huzur Office (paragraph 37 of the Appendix to Board's Proceedings, No. 484, dated 2nd September 1892) and the audit rule is given at paragraph 49 (10) of this appendix. A further reference to the Board for information is unnecessary. Works connected with cattle pounds seldom cost as much Rs. 1,000 in any individual case and

Yes.
(Intld.) G.S.F.

Paragraphs 11 and 12 of the Financial Department note.

Paragraph 3 of Board's Proceedings, No. 89, dated 17th February 1898.

The present system should, I think, continue (but there are some works executed by Forest Department the expenditure on which really ought to be passed by a technical works auditor).

(Intld.) G.S.F.

Paragraph 35 of the Special Fund Account and Audit Rules, printed as appendix to Board's Proceedings, No. 484, dated 2nd September 1892.

* G O., No. 370, Financial, dated 7th May 1895.

Paragraph 16 of the Financial Department note.
(Intld.) G.S.F.

(Intld.) G.S.F.

it is hardly worth while to transfer to the Public Works Accounts the few cases in which this maximum may be slightly exceeded.

10. *Minor Irrigation Works.*—The expenditure on these works is entirely under the control of the Collectors and the Board of Revenue, and the work is generally carried out under the supervision of the Tahsildars. The system of rendering accounts in respect of these works will be found described in Part IV of the rules attached to Board's Standing Order No. 187. The accounts are finally audited by the Accountant-General. No reference to the Board therefore appears necessary for information on this point.

11. Information as to the present system of accounting is thus available in regard to all the four classes of works. The next point is to ascertain whether in the event of the audit of any of these accounts being transferred to the Examiner, Public Works Accounts, the present system will suit him; if not, what modifications he will suggest. When his views are known, the Board of Revenue may be asked to report what additional labour, if any, the Examiner's modification will throw on the Revenue Department.

This need not be done now. It will depend on the decision of the meeting.
(Intld.) G.S.F.

12. In his note dated 10th February 1899 (received when the above note was being typed) the Chief Secretary says that reports have been received from the subordinate officers (of the Judicial Department) and enquires when it will be convenient to have the meeting of the Secretaries.

(Intld.) R.S.
17–2–99.

Secretary.

N.E.M.
18–2–99.

Financial Department.

Report of the Committee appointed to consider the question of the classification and audit of Civil Works by Civil officers raised by the Government of India.

In accordance with the decision arrived at by the Honourable Members on page 14 of the Financial Department note above a Committee consisting of the Chief Secretary, the Secretary, Revenue Department, and the Secretary, Public Works Department, sat on the 14th March 1899 to

consider the proposed change in the classification and audit of Civil Works by Civil officers.

2. It will be seen from paragraph 8 of the Financial Department note above that as regards works of petty construction and repair executed departmentally, no alteration is required by the Government of India in the existing orders which fix Rs. 1,000 as the maximum limit for a single work, but that the resolution of the Government of India affects works which cost more than Rs. 1,000 and are carried out departmentally in the following departments :— *Vide* page 4.

REVENUE DEPARTMENT.

(*a*) 5 and 7. *Salt and Excise.*

(*b*) 11. *Forest.*

(*c*) 20. *Police—Cattle Pounds.*

(*d*) 43. *Minor Works and Navigation.*

JUDICIAL DEPARTMENT.

(*e*) 19-A. *Law and Justice.*—Agency works in Ganjám, Gódávari and Vizagapatam.

(*f*) 20. *Police.*—Police huts, station-houses and similar buildings.

3. The works executed departmentally in the foregoing cases are, with the exception of those executed by the Police department and those carried out by the Revenue Department in connection with Cattle Pounds, subject to fixed systems. As regards works executed departmentally in the Police Department and in connection with Cattle Pounds in the Revenue Department, though there is no regular system of audit, the number of such works which would require to be transferred to the Public Works Department under the proposed change would be very small.

My recollection is that Cattle Pound expenditure was regularly audited by the Auditor of Local Fund Accounts at his annual visit ?

(Intld.) H.W.
4-5-99.

4. Even in the case of the works for which there is a fixed system there are, except in the Agency, very few works which would require to be classified and audited by the Public Works Department under the proposal of the Government of India, while as a result of the change contemplated by the Government of India the Examiner of Public Works Accounts would even for the few non-Agency works require an additional establishment to undertake the audit. This would involve additional and needless expense.

5. The works executed departmentally by Forest officers are in the same category as the Agency Works and from their very nature and the inaccessibility of the regions in which they are carried out cannot be advantageously transferred to the Public Works Department.

6. It is to be observed that no general frauds or irregularities have hitherto been discovered while the present check has been found efficient where a high standard of work is not required. Professional audit is likely in practice to increase the rates, since the Public Works Department rates will have to be adopted instead of the Local Fund rates under which the works are at present executed. Departmental officers are further well acquainted and used to the present system, while the difficulty of getting funds and the method of obtaining sanctions to estimates under the Public Works system would delay the execution of works considerably.

7. The proposal of the Government of India contemplates the introduction of two different systems of works under the same head, viz., works costing above Rs. 1,000 and those below that sum. Independently of the fact that such a distinction would cause inconvenience, there is no essential difference between the two classes of works and the committee considers that the necessity for different systems of audit has not been demonstrated.

8. For the foregoing reasons the committee considers that the change advocated by the Government of India should be opposed.

(Signed) G. STOKES.
(,,) G. S. FORBES.
(,,) A. W. SMART.

I fully agree.
(Intld.) A.T.A.
3-5-99.
(,,) H.W.
4-5-99.

And I also.
(Intld.) A.F.H.
8-5-99.

FINANCIAL DEPARTMENT.

Note for the C.S.

Draft letter in type is submitted below : the notes have all been printed up on yellow paper and the currents are in type below the notes.

2. With reference to the Hon'ble Mr. Winterbotham's remark, dated 4th May 1899, at page 32 of these notes it is submitted that cattle-pound expenditure is regularly audited by an establishment specially employed for the purpose in the districts and is periodically inspected by the peripatetic staff of the Accountant-General's office—*vide* paragraph 1 of Accountant-General's letter No. 3308,

dated 23rd October 1897, at page 2 of G.O., No. 734, Revenue, dated 2nd December 1898.

(Intld.) F.A.D'C.
31-5-99.
(„) C.M.S.
2-6-99. (Intld.) G.S.
3-6-99.

Notes on draft letter to India forwarded to the Public Works Department for counter-initials.

Against paragraph 8.—I should like to know on what authority this statement is made. It appears to be incorrect. Public Works estimates are prepared in the fullest possible detail.

(Intld.) W.B.DEW.
5-6-99.

Vide Proceedings, Board of Revenue, paragraph 3, printed on page 7 of the currents.

(Intld.) G.S.
7-6-99.

Against paragraph 16.—I think the word "notoriously" might be omitted.

(Intld.) W.B.DEW.
5-6-99.

Certainly.

(Intld.) G.S.
7-6-99.

Against paragraph 18.—This statement is incorrect. It is for the authority sanctioning the estimates to scrutinise the rates. The Examiner's check would be confined to seeing that the sanctioned rates are not exceeded.

(Intld.) W.B.DEW.
5-6-99.

The statement seems to me correct and for the very reason that "it is for the authority sanctioning the estimates to scrutinise the rates." Now the authority sanctioning the estimates is the Collector generally. The table of rates which he uses is the local fund schedule of rates. This schedule is undoubtedly lower than the Public Works Department rates, but if the Public Works Department sanctions the estimate they will use their own rates.

(Intld.) G.S.
7-6-99.

Say "in as much detail"
(Intld.) G.S.
9-6-99.

But what when there are no such rates in the departments concerned. The Revenue Department has no rates, but it *uses* the local fund schedules.

(Intld.) G.S.
9-6-99.

Local funds have under the Local Fund rules rates of their own.

(Intld.) G.S.
9-6-99.

Quite true and this was known to the committee and is brought out in the draft; but the way in which the audit is carried out materially influences the execution as the Secretary, Public Works Department, admits below at A.

(Intld.) G.S.
9-6-99.

I cannot at all agree. If the Public Works Department audit were relaxed they could execute the Agency works for example far better than they do.

(Intld.) G.S.
9-6-99.

A

This fact might be added to the paragraph on this subject in the letter.

(Intld.) G.S.
9-6-99.

PUBLIC WORKS DEPARTMENT.

No. 416-D., dated 9th June 1899.

Note.

Paragraph 8.—Paragraph 3 of Proceedings of Board of Revenue merely states the belief of the Board on this subject. This belief is not founded on fact—*vide* paragraph 361, *et seq.* of the accompanying Circular Order, No. 1 of 1893, issued by the Board of Revenue, and the sample estimates given in Appendix B of that order which are copies of Public Works Department forms. It is *impossible* to prepare estimates in greater detail than is done in Public Works Department—*vide* Public Works Code, Volume I, Chapter VII.

Paragraph 18.—There is no question of the *sanctioning* of estimates by the Public Works Department. The Government of India's letter refer only to the *audit* of expenditure, and if the Public Works Department had to audit the expenditure of other departments it would of course accept the rates in force in those departments. Every department is at liberty to use its own schedules of rates, and when local fund estimates for large sums are sent for scrutiny and sanction in Public Works Department, the local fund rates entered are always accepted.

I would point out further that the letter to India seems to need re-drafting for two reasons—

(1) The letter to which it is a reply refers only to the *audit* of the expenditure on works, not to the *execution* of those works, which is the chief burden of the reply. It is thought therefore that all reference to the execution of the works in question by the Public Works Department should be omitted from the letter, as being entirely foreign to the question. The real objection to the Government of India's proposal that the expenditure on certain works carried out by other departments should be audited by Public Works Department is that the greater rigidity of the rules of the Public Works Code in the matter of accounts would lead to much correspondence and delay, which would more than counter balance the advantage of the stricter audit.

(2) As pointed out in paragraph 9 (page 23) of these notes, no reference need be made to salt and forest works in the reply to India, as the outlay on such works is already recorded in the Civil

Department under Public Works Code, Volume I, Chapter IX, paragraphs 73 and 74; nor is the Rs. 1,000 limit applicable to such works—*vide* Public Works Code, Volume II, Chapter IV, paragraph 6, second part (Standing Order No. 94).

(Intld.) W.B. DEW.
9-6-99.

To the Financial Department U.O.

FINANCIAL DEPARTMENT.

Now send to Revenue.

(Intld.) G.S.
10-6-99.

REVENUE DEPARTMENT.

Draft accepted.

(Intld) N.E.M.
13-6-99.

To Financial U.O.

FINANCIAL DEPARTMENT.

Now circulate.

(Intld.) G.S.
13-6-99.

Government {1899} of Madras.

FINANCIAL.

Recd. } 1899. *Enclosures*

Regd. } *Spare copies*

Letter, No. 730, 28th June 1899.

JUNE.

Public Works in charge of Civil Officers.

Stating, with remarks, that the proposal to transfer from the Civil to the Public Works Department of the control of, and the audit and record of, expenditure on, — is, in the opinion of the Governor in Council, undesirable.

FINANCIAL DEPARTMENT.

Letter—from

The CHIEF SECRETARY to the GOVERNMENT of FORT ST. GEORGE,

To

The SECRETARY to the GOVERNMENT of INDIA,
Finance and Commerce Department.

Sir,

I am directed to reply to Mr. Brunyate's letter No. 4280-A., dated the 24th September 1897, regarding the accounting of Public Works receipts and outlay by Civil officers.

2. In that letter attention was drawn to Government of India Public Works Department resolution No. 15, dated the 24th August 1880, under which all outlay on public works in charge of Civil officers, with the exception of certain specified items, should be audited by, and brought to account on the books of, the Examiner of Public Works Accounts concerned; the works being carried out by the Civil officers as Public Works disbursers and reckoned as public works in charge of Public Works officers. It was intimated that it had been brought to notice that, in many provinces, Public Works expenditure of considerable amounts incurred by Civil officers is audited and brought to account by the Civil Accountant-General as "Public Works in charge of Civil Officers"; that this course is unauthorized; and that it is desirable that the expenditure on public works of any importance should be subjected to the stricter technical audit of the Public Works Examiners. The Government of India, therefore, requested that unless the Governor in Council had any objections to urge, orders might be issued to ensure that all expenditure upon public works by Civil officers, except on the simpler class of works mentioned in the resolution of 1880, should be audited by the Account officers of the Public Works Department and adjusted in the Public Works accounts. It was added that any work, the expenditure on which exceeded a money limit of Rs. 1,000, should not be considered as coming within the category of "petty construction and repairs" and should not therefore be adjusted against the department concerned. It was further pointed out that these instructions did not refer to any rules which might have been laid down for the audit of public works chargeable to Local Funds.

3. The remarks in the letter under reply apply in this Presidency to the following works which are carried out departmentally:—

Revenue Department.

(*a*) 5 & 7. Salt and Excise.
(*b*) 11. Forests.
(*c*) 20. Police—Cattle Pounds.
(*d*) 43. Minor Works and Navigation.

Judicial Department.

(*e*) Agency works in Ganjám, Vizagapatam and Gódávari debited in the accounts to 45. Civil Works.
(*f*) 20. Police—Police huts, station-houses and similar buildings.

4. Under article 98 (*u*) of the Civil Account Code, the Salt and Forest departments form an exception to the general rule fixing the limit of Rs. 1,000 for each single work executed departmentally. The outlay on works executed departmentally is recorded in the accounts of the Civil Department—*vide* Public Works Department Code, Volume I, Chapter IX, paragraphs 73 and 74. It is doubtful, however, whether it is the intention of the Government of India that these two departments are to continue to be so treated.

5. *Salt and Excise.*—The rules for the classification and audit of civil expenditure on these works are contained in Chapter XXVIII of the Madras Salt Department Circular I of 1893 (*vide* Appendix A to this letter). The nature of the works executed by the Salt Department will appear from paragraph 354 of the circular and it will be seen from paragraph 367 that there is no limit (except the budget allotment) as to the cost of the works which can be executed without the expenditure passing through the Public Works accounts. The provision of funds and the rendering of accounts are dealt with in paragraphs 383 to 392 of the circular.

6. The question of the procedure in regard to the departmental construction and repair of Salt works was raised in Government of India Public Works Department No. 329-A.G., dated the 15th November 1883, and the system obtaining in this Presidency was explained in Colonel Shaw-Stewart's letter, No. 1557 W., dated 20th June 1884, and in the letter from the Commissioner of Salt Revenue, No. 464, dated 21st January 1884, contained in the proceedings of this Government, No. 1556 W., which accompanied that communication. It was then pointed out that the works connected with this department are generally of such a nature as not to require the employment of skilled labour; that the agency of the Public Works Department is always available for works of a higher class, and that the advice and assistance of this department are called in when necessary; that financial regularity is strictly observed in the execution of works by departmental agency, the powers of sanction vested in the different officers being clearly laid down; that the numerous and generally insignificant Salt buildings and works are situated in localities outside the general range of the limited and already more than fully employed Public Works staff; that the outlay in the Salt Department is by no means confined to buildings proper, but deals also with the excavation and clearance of channels, the construction and repair of branch roads and fences, the formation of earthen platforms, drying grounds, patrol paths, &c.; and that the Governor in Council saw no reason to disturb the procedure then in force which worked satisfactorily.

7. Ten years later, the Madras Government restricted the powers of sanction of the Commissioner of Salt Revenue in exactly the same manner as the principle laid down in the letter under reply, if strictly applied to this department, would restrict them. The Board of Revenue then represented that this curtailment of the powers of the Commissioner who had, since the re-organization of the Board in April 1887, exercised the powers of sanction hitherto exercised by it, would entail considerable delay in the execution of works, besides additional correspondence and increase of work in the Board's office, and would be detrimental to the public interests. Upon this, Government ruled that the Board of Revenue in the Separate Revenue Department should be exempted from the general order which laid down Rs. 1,000 as the maximum limit in the case of new works and repairs.

G.O., No. 1191, Financial, dated 27th November 1893.

G.O., No. 172, Financial, dated 27th February 1894.

8. I am to point out in this connection that the departmental works costing more than Rs. 1,000 apiece are only 2·22 per cent. of the total number of works of all description executed and represent only 31·20 per cent. of the total expenditure; that they are, moreover, simple, many of them involving nothing but the carrying out of a standard plan prescribed in accordance with professional opinion; that the officers who execute them are sufficiently well trained to ensure capable execution; that the estimates are prepared in as much detail as is the practice in the Public Works Department and are subjected to strict scrutiny; that in point of rates, these estimates can in most instances show a considerable reduction on those employed in the Public Works Department, without sacrifice of efficiency; that whenever any point of engineering difficulty arises, the professional opinion of Public Works Department

officers is obtained; and that the accounting of the works is carried out in the Board's office under a system which has worked well and is thoroughly understood by those who have to work it. For the foregoing reasons the Governor in Council is of opinion that the advantages to be gained by adopting the proposal of the Government of India are not such as would compensate for the delays that would be involved and for the additional work that would be thrown upon a number of officers, by subjecting the works carried out in the Salt, Abkári and Customs Department (which is, in this respect, a semi-professional department) to the same scrutiny and control as works undertaken by other departments, whose officers have, as a rule, no professional knowledge or experience and whose works are few and unimportant in comparison.

9. *Forest.*—The present practice under which the cost of public works executed by Forest officers is included in the budget estimates of the department is authorized by Government of India Finance and Commerce Department resolution, No. 1040, dated 17th May 1884. The nature of the works executed departmentally is set out in paragraphs 144 and 145 of the Madras Forest Code. There is no limit to the cost of such works (paragraph 148 *ibid*). The accounts rendered consist of a completion report submitted to the Collector, the Conservator or the Board, as the case may be (paragraph 155); a classified abstract submitted monthly to the Accountant-General with vouchers (paragraphs 200 and 201); and a statement of expenditure on sanctioned works submitted monthly to the Conservator (paragraph 202).

10. The *audit* of expenditure on Forest public works varies according to the source from which it is met; but when funds for these works are provided for in the Forest budget, the control, audit and record of the charges incurred should, it is considered, be departmental as in the case of expenditure on other departmental works, such as demarcation, &c. Any other system would result in unnecessary duplication of work and much confusion in the accounts. Forest buildings and communications are mostly constructed in remote localities and are intended to serve the special needs of the department. These works must be left to the department itself for construction and provision of funds according to the varying needs and exigencies of Forest administration. Rough work is often all that is required, and this can be done at a smaller cost than work executed by the Public Works Department. The effect of transferring to that department the duty of providing funds for such works and the necessary control over them must inevitably tend to delay their execution and to cause inconvenience and, in some cases, loss of revenue, besides making the works themselves more expensive. Where the execution of Forest public works specially requires professional skill or where, owing to their location at head-quarters or for other reasons it is deemed advantageous to entrust them to the Public Works Department, the assistance of that department is always sought. In these cases funds are provided in the Public Works Department estimates and the works themselves are executed under the supervision of the Public Works Department officers. The Governor in Council considers that the present system, which is supported by the authority of the Government of India, should continue, and that it would be detrimental to the public interests to introduce any change.

11. *Cattle Pounds.*—Expenditure on the construction and repair of pounds is sanctioned by the District Magistrate, whose powers of sanction are limited to Rs. 1,000. Works are generally carried out under the supervision of Revenue Inspectors, and the Tahsildar or Deputy Tahsildar, on completion of the work, certifies to it having been completed according to the estimate. The expenditure is audited in the District Treasury. The appendix to the proceedings of the Board of Revenue (Land Revenue), No. 484, dated 2nd September 1892, copy of which accompanies, contains the account and audit rules in use in this Presidency. Works connected with cattle pounds seldom cost so much as Rs. 1,000 in any individual case. These works are usually constructed on standard plans and, in the opinion of Government, it would hardly be worth while to transfer to the Public Works accounts the few cases in which this maximum may be slightly exceeded.

12. *Minor Irrigation Works.*—The repair and maintenance of these works were transferred to the Revenue Department in 1880, and Collectors were required to arrange for the supervision of the works, the required funds being placed at their disposal by the Public Works Department. Applications from Collectors for allotments

of funds were submitted to Government for sanction through the Board of Revenue and the requirements of each district were dealt with separately. This state of things continued till 1883, when the Board suggested that it would tend to facilitate the allotment of funds to the several districts, and consequently to expedite the execution of works, if at the commencement of the official year the total grant under Minor Irrigation Works were placed at the disposal of the Revenue Department and the Board was authorized to make the distribution subject to the approval of that department. This suggestion was approved by Government which directed that the Board of Revenue should distribute the allotment on receipt of the preliminary issue of the Irrigation budget which included provision for Minor Irrigation Works. Under this system, the Board allotted funds to the several districts, and the audit of the expenditure incurred by Collectors was conducted by the Accountant-General, the total expenditure for the year being finally adjusted by the Examiner of Public Works Accounts. This final adjustment by the Examiner continued till 1893, when the Accountant-General, on the suggestion of the Deputy Auditor-General, proposed, and Government agreed, that the receipts and charges on account of Minor Irrigation Works in charge of the Revenue Department should be brought on the Civil estimates and accounts. Since then, the budget provision on account of Minor Irrigation Works in charge of the Revenue Department has been included in the Civil Budget Estimates under No. 43. Irrigation—Minor Works and Navigation.

13. These works are generally carried out under the supervision of Tahsildars and the system of rendering accounts in regard to them is described in Part IV of the rules attached to the Standing Orders of the Board of Revenue, No. 187. The accounts are finally audited by the Accountant-General.

14. It is not quite clear whether this system requires modification with reference to the letter under reply. The Accountant-General inclines to the view that Minor Irrigation Works do not fall under the exceptions in paragraph 2 of that letter, and he states that if the expenditure on these works is regarded as falling under exception (*a*) in that paragraph—works charged to the budget grants of the departments concerned—the outlay on each work will have to be restricted to Rs. 1,000. The limit which now usually governs the expenditure is that the outlay should not exceed one-fifth of the aggregate revenue during the preceding five years, and an absolute limit would be unsuitable to the case. The system now in vogue as regards these works has worked for years smoothly and advantageously. It enables the ryot population to get the petty repairs in which they are interested executed expeditiously and prevents much discontent and grumbling on their part. The great mass of the works are below Rs. 1,000 and it would be extremely inconvenient to have two systems in connection with the minor irrigation grant. The works generally need no skilled supervision and there is nothing which mere audit, as apart from improved supervision, could rectify or improve.

15. *Agency Works.*—These works are connected mainly with the construction and repair of roads and, in some cases, of buildings in the Agency tracts of Ganjám, Vizagapatam and Gódávari, the expenditure being debited to 45. Civil Works—In charge of Civil Officers. Under existing orders, the Agents of these districts are empowered, subject to budget provision, to sanction new roads up to a limit of Rupees 3,000 and repairs to communications without limit; the power of sanction as regards buildings being subject to the general limit of Rs. 1,000 for each work. These works do not fall under any of the exceptions mentioned in paragraph 2 of the letter under reply and it would appear therefore that the Government of India considers that they should be either transferred wholly to the Public Works Department, or that, if executed by Civil officers, these officers should act as Public Works disbursers. The present system of audit and control as regards these works is described in the memoranda printed in Appendix B to this letter.

16. The execution of public works by the Public Works Department in the Agency tracts has been slow and expensive, this being largely due to the peculiarities of the labour market in the hill tracts and to the unsuitability of the forms of vouchers and account prescribed in the Public Works Code. Works in charge of the Public Works Department are, as a rule, executed on the piece-work and contract system; but no contractors can be induced to take up the work of scattered repairs in the remote parts of the Agency except at an enormous percentage of profit, nor is it

possible to enforce the payment by contractors of their proper wages to the labourers employed. The works of "repairs" are, moreover, for the most part such as do not admit of detailed measurement, which is essential to the system of Public Works Accounts. Revenue officers in the hill tracts have far more influence than Public Works officers as Divisional officers are constantly on tour. The application of the rules of the Public Works Code to these works which are scattered over extensive and hilly tracts where trained subordinates and overseers cannot be procured, would not produce any beneficial results, but on the contrary would probably lead to greater expenditure and to more time being devoted to accounts than to personal supervision of the outturn and value of works. The proposed transfer would not only be uneconomical and prejudicial to the works, but would practically render the execution of works in many places impossible.

17. *Police Huts and Station-houses.*—The present system of audit and control is described in Appendix C to this letter. A sum of about Rs. 30,000 is expended annually on the construction of huts, but the expenditure is large because of the number of huts constructed, the buildings being all simple structures without any costly materials and not involving the use of skilled labour. No advantage would be gained by the transfer of the audit of this expenditure to the Examiner of Public Works Accounts.

18. It will thus be seen the works executed departmentally in the foregoing cases are, with the exception of those executed by the Police Department, subject to fixed systems. As regards works executed departmentally in the Police Department, though there is no regular system of audit, the number of such works which would require to be transferred to the Public Works Department under the proposed change would be very small. Even in the case of the works for which there is a fixed system, there are, except in the Agency, very few works which would require to be classified and audited by the Public Works Department under the proposal of the Government of India, while as a result of the contemplated change the Examiner of Public Works Accounts would, even for the few non-Agency works, require an additional establishment to undertake the audit and additional and needless expense would thus be incurred. The works executed departmentally by Forest officers are in the same category as the Agency works and from their very nature and the inaccessibility of the regions in which they are carried out cannot be advantageously transferred to the Public Works Department. It is to be observed, moreover, that no general frauds or irregularities have hitherto been discovered, while the present check has been found efficient where a high standard of work is not required. Professional audit is likely to increase the rates, since the Public Works Department rates will have to be adopted instead of the Local Fund rates, under which the works are at present executed. Departmental officers are further well acquainted and used to the present system, while the difficulty of providing funds and the method of obtaining sanctions to estimates under the Public Works system would delay the execution of works considerably.

19. Finally, the proposal of the Government of India contemplates the introduction of two different systems of works under the same head—viz., works costing above Rs. 1,000 and those below that sum. Independently of the fact that such a distinction would cause inconvenience, there is no essential difference between the two classes of works and the necessity for different systems of audit has not been demonstrated.

20. For the foregoing reasons, the Governor in Council considers that the change advocated by the Government of India is undesirable.

I have the honour to be,
Sir,
Your most obedient servant,

OOTACAMUND,
28*th June* 1899.

G. STOKES,
Chief Secretary.

Exd. A. F. Eccleston.

[Appendix.

APPENDIX A.

EXTRACTS FROM CHAPTER XXVIII OF SALT DEPARTMENT CIRCULAR ORDER No. 1 OF 1893.

* * * * *

354. *Classification of Works.*—All works that have to be executed in factories may be brought under two main heads, viz., (i) those executed at Government expense, and (ii) those executed at the expense of the licensees. In factories for the manufacture of salt for sale to Government, the works falling under head (ii) are comparatively few, they consisting merely of such works as are calculated * to maintain in good repair the salt works and the minor irrigation channels which supply brine thereto; but in factories for the manufacture of salt for general sale, it will be for the licensees * to construct and maintain, in good repair and to the satisfaction of the Commissioner, all roads, channels, reservoirs, embankments, drying grounds, platforms, † and other works *within the factory*, used or intended to be used for the manufacture and storage of salt, and also all works, *wherever situated*, for the protection of the factory from inundation or for the supply of brine.

* * * * *

367. *Power of sanctioning estimates.*—The power of sanctioning estimates is vested in different officers according to their amount and nature, as under:—

A.—With regard to works in the Madras Presidency—

I.‡ Deputy Commissioners—

(i) New works entered in the budget up to a limit of Rs. 250.
(ii) Repairs entered in the budget up to a limit of Rs. 500.

II. Board of Revenue—

(i) New works entered in the budget costing more than Rs. 250 and not more than Rs. 5,000.
(ii) All repairs entered in the budget and costing more than Rs. 500.
(iii) Allotments from savings for unforeseen works up to Rs. 5,000 in each case.

III. Government—

All works, whether entered in the budget or not, the cost of which exceeds Rs. 5,000, provided that the total budget allotment for works is not exceeded.

B.—With regard to works in Orissa—

I. The Commissioner—

(i) New works and repairs entered in the budget up to a limit of Rs. 2,000.
(ii) Allotment for unseen works from savings in the budget up to a limit of Rs. 500 in each case and an aggregate of Rs. 10,000 in the year.
(iii) Re-allotments for incomplete works from savings in the budget as required.

II. Government, Lower Provinces, Bengal—

All works, whether entered in the budget or not, not coming under the above heads, provided that the total budget allotments are not exceeded.

* * * * * *

383. *How to draw funds for carrying out works, &c.*—Instructions as to how funds required for carrying out works should be drawn, how they should be treated in the cash accounts submitted to the Board's office, and what vouchers should be produced in support of the drawals are given in Chapter XXII, paragraphs 209—214. They should

* In cases of dispute as to the liability of licensees in respect of any work the matter should be referred to the Assistant Commissioner of the Sub-Division, whose decision would be final.

† The duties of coolies entertained for the upkeep of platforms (in excise factories) will include (1) keeping the drains between the heaps, and all the water shoots on the slopes clear and in good repair, (2) weeding and repairing the platform generally, including such portions of the slopes and surroundings as are not actually occupied by the fences, (3) conveying the machine to and from the places of storage and sales, and on the completion of each day's work replacing the machines provided for the purpose, and (4) cleaning the machines with materials supplied by Government. (*Vide* Board's Proceedings, 21st February 1889, No. 639, Mis.).

‡ Estimates for excise works and permanent additions to, or alterations of, permanent buildings should, always, irrespective of the value of the estimates, be sent up for the sanction of the Board before any steps are taken to carry them out.

also be accounted for by monthly contingent bills in Form S.W. 10 (Excise), and in Form S.W. 10 (Government), (copies of which, with sample entries, are given in the Appendix) to be submitted by Assistant Commissioners direct to the Board's office, with vouchers and completion bills on the 3rd of the month following that to which they relate.

384. *Instructions regarding the filling up, &c., of Forms S.W.* 10.—The following detailed instructions are laid down for the preparation of this return:—

(1) In Form S.W. 10 (Government) works should be shown separately under "works for revenue and general purposes" and "works for the manufacture and storage of salt." In Form S.W. 10 (Excise), they should be shown separately under "works for general purposes" and "works for the manufacture and storage of salt," but the gross total at the foot should include in both, the totals of both classes of works.

(2) All works sanctioned up to the month to which the return relates and on which any expenditure in the previous months of the current official year, or in the month, has been incurred should be exhibited in the return.

(3) Works in progress or completed in the month to which the return relates should be shown separately, as well as those completed in previous months for which completion bills are due, each in a distinct line, while works completed and for which completion bills were sent before the month, should be lumped together at the top of the statement thus:—

Nos. 84 of 1888–89, 15 and 16 of 1889–90, and 6, 9 and 18 of 1890–91, &c.

(4) *Column* 1.—In order that there may be no mistake in the system of accounting for expenditure, care must be taken that the numbers in this column are the same as the numbers assigned to the estimates *by Sub-Divisions.*

(5) In the case of *re-allotted works*, the original number should be maintained as under:—

No. of 1879–80.
No. of 1878–79.
No. of 1877–78.

(6) In the case of works lumped together in the statements, the total expenditure should, of course, be shown only in the lump.

(7) *Column* 2.—(*a*) The amount sanctioned for the works should be shown separately against each work (i) in progress during the month, or (ii) completed during the month, or (iii) completed before the month, but, for which completion bills have not been submitted.

(*b*) In the case of incomplete works, for which re-allotments have been sanctioned during the current year, only the amount re-allotted for the current year should be shown and not the whole amount sanctioned for the work.

(8) *Columns* 3, 4 *and* 5.—The entry under the head "expenditure on all works in the lump," should include all moneys drawn for the execution of works and actually paid away up to and in the month. Care must always be taken, as already laid down in Chapter XXII, paragraph 209, that only as much money is drawn as is, from time to time, required, and which the Inspector may have good reason to believe that he is certain to be able to spend before the end of the month, so that no sums would be outstanding unadjusted on account of expenditure on works, longer than the month in which they are drawn. It should be noted that the figures in column 4 should always agree with those in the Cash Accounts XXIII-A and XXIII-B, on account of works (the amount in column 4 of the bill will be the difference between the sums drawn from the Treasury as exhibited in XXIII-B, and the cash recoveries and refunds, if any, exhibited in XXIII-A).

(9) *Columns* 6, 7 *and* 8.—These should generally agree with the actual expenditure up to and in the month on account of each work shown in columns 3, 4 and 5, as every item of expenditure will be supported by a voucher.

(10) When cash recoveries on account of bad work done, materials supplied, and the like are ordered, which will be very seldom, they should be shown in columns 9—11 as *minus* entries in the bill for the month in which the refund of the amount

recovered is made into the Treasury, for, the amount in column 8, which has already been accounted for will, in consequence of the recovery, fall short by the amount ordered to be recovered.

(11) *Column* 13.—Here will be shown the difference, if any, between columns 5 and 12.

(12) *Reverse of Form S.W.* 10.—Here should be shown particulars of the amounts accounted for by vouchers on account of each distinct work, they being exhibited under the different headings according to their amount. The grand total of the amount of vouchers in column 5 of Form S.W. 10 (Government) and in column 7 of Form S.W. 10 (Excise) should tally with the figures in column 7 of the obverse of the statement.

385. *Information for the preparation of Forms S.W.* 10 *by whom to be furnished.*—Inspectors will be held responsible for furnishing accurate information for the preparation of the above returns, to the Assistant Commissioners. They should see that it agrees not only with the Cash Accounts XXIII-A and XXIII-B as explained above, but also with the figures of the Contingent Statement No. III under "Works."

386. *How minor repairs, &c., should be accounted for.*—It may here be observed that petty repairs executed to the gates of fish-curing yards and for platforms, oiling, painting and executing other minor repairs to boats, putting up small *pandals* in front of offices, &c., during the hot weather and planting topes, avenues, &c., and the like, should not be met from the Permanent Advance Fund and shown under I (*b*) or II-1(*b*) Contingencies, but should be met from the budget provision for works after obtaining sanction in the usual course.

387. *Forms of vouchers for expenditure appertaining to works.*—The following instructions are laid down in respect of vouchers to be obtained and submitted or otherwise dealt with for expenditure incurred on works:—

(1) All receipts for money paid on works should be in one or other of the Forms S.W. 12 and S.W. 13 (which will be supplied in three sizes—whole sheet, half sheet printed both sides, and half sheet printed one side)—according as the work is done by daily labour or on contract.

(2) Form S.W. 13 will be used for purchase of materials, receipts for the value of which, including transporting charges, if any, should be taken from the contractor or other person supplying the materials, on payment of the amount due. These receipts should invariably contain the name and signature of the officer who takes charge of the materials.

(3) The deduction from part-payments made to contractors pending completion of the work and its inspection by the Assistant Commissioner, should, ordinarily, be at the rate of 15 per cent. on the whole value of work done up to date; the amount shown as paid to the contractor in Form S.W. 13 should, therefore, until the work is duly inspected, be the net balance, after deducting from the total value of work done up to date whether in the same year or previous year or years, the total amount of previous payments and the centage mentioned above.

(4) No payments are to be made to contractors, unless upon *measurement* of the whole work done up to date, by an officer of the department not below the rank of an Assistant Inspector. An abstract of such measurements in the form of the abstract accompanying detailed estimates, should appear in Form S.W. 13, in the column provided for the purpose. Under the head "Particulars" should appear such entries as—

"Foundations, *rough stone in chunam,*"
"Cross wall of main buildings, *burnt brick in mud,*"
"Gable ends, *brick in chunam,*"
"*Gravel* for the second mile of road,"
"*Broken stone* for the first mile of road,"

and the like; and under "denomination" such entries as "square," "square yard," "cubic yard," and the like. At the foot of the form under "measurements" should be entered the name of the officer who measured the work and the date of measurement.

(5) Vouchers on account of compensation paid to owners of lands taken up, for sites to build quarters on or for other purposes, should be obtained through the Land Revenue authorities making the payment and should accompany the statement in Form S.W. 14.

(6) It will, of course, be understood that, as in all other cases, vouchers for sums above Rs. 20, should have a 1-anna receipt stamp affixed to them.

388. *Vouchers not being in proper forms how to be treated.*—Vouchers not complying with any one of the above requisitions will be summarily rejected and returned for re-submission with the omissions made good.

389. *Vouchers how to be obtained and disposed of.*—All the abovenamed vouchers should, under all circumstances, be obtained simultaneously with payments, and should invariably be sent signed by the contractor, the officer in charge of the circle, and the Assistant Commissioner of the Sub-Division, bearing the "paid" enfacement with date of payment under the signature of the Treasury Officer making the payment, and all other headings being duly filled up, with the Form S.W. 10 for the month in which the expenditure was incurred. If, however, owing to some unforeseen events, disbursement not being made in the month in which the money is drawn from the treasury, any voucher is not obtained in time for submission with the Form S.W. 10, the amount of such voucher should not be shown in column 7 as accounted for, but should be shown in column 13, a note being made in the column of remarks, showing the amount drawn and the date on which it was drawn, and explaining the delay in disbursing it and obtaining the voucher. In all cases, where payment having actually taken place, the voucher is delayed for submission, the proper course will be to include the amount in column 7 of Form S.W. 10, a brief note similar to that mentioned above being given in the memorandum of vouchers on the reverse.

390. *General remarks regarding expenditure.*—Assistant Commissioners should particularly note that expenditure incurred on works is fully accounted for at the end of each month in submitting Form S.W. 10 and that in the statement for March column 13 should not, under any circumstances, show any amount remaining to be accounted for by vouchers. In closing the accounts of this month Treasury Officers should further take care to include the month's pay of such monthly servants, coolies, &c., as are paid out of allotment for works in the charges of the official year, by disbursing it on or before the evening of the 31st of the month, so that there will be no necessity for applying for sanction of re-allotment in the next year on their account.

In cases of emergency in which the Assistant Commissioner can justify his inability to pass the works that are completed before the close of the official year, it is not objectionable to pay the contractors with the *prior sanction* of the Deputy Commissioner or the Board, and subject to the condition that the work is subsequently passed by him the 15 per cent. deductions ordered in paragraph 387 (3). This course will avoid re-allotments and the crippling of the resources of the following year.

391. *Treatment of supervision charges provided for works executed by Government on behalf of Excise Licensees.*—The provision of 5 per cent. of the value of the estimates for supervision charges provided for in the case of works executed by Government on behalf of the licensees in excise factories may, if departmental officers of, or above the rank of, a Sub-Inspector are not available to supervise the work, be spent, with the sanction of the Deputy Commissioner to be previously obtained, on the employment of a *maistry* for this purpose; or if this is not necessary, and an officer of the department can, without inconvenience, be detailed to the duty, the amount should be debited to excise works and be credited to Government (miscellaneous receipts). The rest of the expenditure will, in the first instance, be advanced by Government, it also being debited to excise work as it is incurred. In cases where partly departmental and partly maistry supervision is employed, supervision charges for such portion of the work as has been departmentally supervised, should be proportionately debited to excise works and credited to Government as explained above, the remaining being disbursed to the *maistry* employed. In all these cases the sums so debited to excise works will be recovered from the excise licensees by means of excise cess.

392. *Adjustment of supervision charges in the departmental accounts how to be made.*—As soon as an excise work is completed and passed by the Assistant Commissioner, a work bill must be prepared for the balance to be paid to the contractor, exclusive of supervision charges, and the amount drawn on such bill should be paid to him. The total amount paid on the work, including any payments made thereon in the preceding year or years, should then be ascertained, and a sum equal to 5 per cent. of this total credited as a miscellaneous receipt by a debit per contra in the Day book of receipts. Care should be taken to make this adjustment after all payments in connection with the work have been made, and to see that the total payments *plus* the amount adjusted as supervision charges do not exceed the amount of the sanctioned estimate.

The amount of the supervision charges should be exhibited in column 6 of the reverse of Form S.W. 10 (Excise) for the month in which the adjustment is made.

The month in which the adjustments are made in the accounts should invariably be noted in the completion bill.

APPENDIX B.

MEMORANDA EXPLAINING THE SYSTEM OF CONTROL AND AUDIT OF EXPENDITURE ON AGENCY WORKS IN THE MADRAS PRESIDENCY.

GANJAM.

On receipt of sanctioned budgets by the Divisional officers, applications are made to the Treasury Deputy Collector to issue letters of credit in favour of Taluk officers for the amounts sanctioned for each taluk, giving intimation to the Taluk officers of the grants of the various works in their respective taluks.

2. Works are begun at the commencement of the working season, *i.e.*, the latter part of October. Such sums as are required by the Taluk officers for expenses on works during the month are drawn on abstract bills with classified abstract statement [in Form A] and intimation is given to the Divisional officer of the amounts so drawn to enable that officer to exercise a check over the expenditure. In the Divisional office a register [in Form B] is maintained to embody the information furnished by the Taluk officer. At the end of each month a detailed bill is submitted.

3. Works are executed by gang coolies and day labourers and also on contract. Some works are also carried out by patros or mutta heads with the aid of their own men and they are supervised by the Taluk officers and the amounts allotted for them are paid after they are satisfied with the work performed. This system works well and no other could be substituted except at a greatly enhanced cost both as regards labour and supervision.

4. With regard to the works executed by daily labour, gangs of coolies are employed under a maistry who is held responsible both for quality and quantity of work done ; payments are made by Taluk officers personally on muster rolls after being satisfied as to their genuineness.

5. The Divisional officer when on tour checks the works and notes the number of labourers actually on work on the day of inspection and compares it with the muster rolls to see that no fraud is practised by the maistries so engaged. The Taluk officer, who is constantly on tour, inspects the works and checks the muster rolls. The Divisional officer points out any bad work or work that needs specially doing to the Taluk officer and suggests ways as to how serious defects are to be remedied.

6. Should the Divisional officer find the allotments on some works greater than necessary, he suggests the surplus amounts being utilized on some other important work which he considers necessary and application is then made for transfer of the amount to the Agent. Such transfers are sometimes found necessary owing to monsoon damages.

7. With regard to the works given out on contract, an estimate [in Form C] is prepared before putting them in hand and submitted to the Agent for sanction. After it is sanctioned, the amount is drawn on an abstract bill and a portion of it is given out to the contractor as advance. While the work is in progress, the Taluk officer inspects it and pays further advance, if necessary. He submits a progress report to the Divisional officer [in Form D]. After the work is finished, he inspects it finally and pays off the balance submitting a detailed bill with completion report to the Agent's office through the Divisional officer.

In the Taluk office, a register [in Form E] is maintained for the amounts drawn on abstract bills.

8. On receipt of the abstract bill in the Treasury Deputy Collector's office with the classified abstract statement, the vouchers are checked in all their bearings including the question of budget allotments sanctioned for every work and then submitted to the Accountant-General. The detailed bills, which are submitted at the end of each month, are accompanied by sub-vouchers for amounts exceeding Rs. 10. They are also checked by the Treasury Deputy Collector and submitted to the Accountant-General with sub-vouchers for amounts exceeding Rs. 100 duly countersigned by the

Agent. Completion certificates are also received after the completion of each work and they are also scrutinised by the Treasury Deputy Collector and forwarded with the detailed bills.

VIZAGAPATAM.

In the Agency tracts of Vizagapatam, original and repair works, are, as a rule, carried out departmentally under the immediate supervision of the Taluk officers. Petty supervision, in the shape of gumastahs and maistries, is provided out of the allotment for the works concerned, and its cost never exceed 20 per cent. of the allotment. The works are constantly inspected by the Taluk officers, who direct their execution and are inspected at least once a year (oftener in the case of new or important works) by the Divisional officer. The Agent also inspects a considerable proportion of the works annually. It rests entirely with the Taluk and Divisional officers and the Agent to see that a reasonable return is obtained for the money expended. The Divisional officer, besides inspecting the works, checks the accounts maintained by the Taluk officers, who submit to him, as he does to the Agent, monthly progress reports. There are no detailed estimates and no measurements of quantities.

2. The sum allotted to each division is placed at the disposal of the Divisional officer at the beginning of each working year. He distributes it to the Taluk officers according to the sanctioned allotment for each work. The Taluk officers draw a sufficient sum for current expenditure on each work on abstract contingent bills and at the end of each month they submit to the Divisional officer detailed bills supported by nominal muster rolls and other vouchers, together with a statement showing the amounts drawn during the month and the balance pending adjustment. The Divisional officer thus sees that the Taluk officers do not draw unnecessarily large sums.

3. The detailed bills are checked in the Divisional office in detail and transmitted countersigned to the Treasury Deputy Collector, together with completion certificates on completion of the work.

4. In the Treasury Deputy Collector's office a register is maintained in the contingent register form in which is entered each work and its allotment, with the sums drawn against it. The detailed bills, as received, are checked in the usual manner and submitted to the Accountant-General.

5. In the Palkonda Agency and some parts of the Senior Assistant's division, where, owing to proximity to the plains, such system is possible, work is executed by contracts, and in these cases the payments made by the Taluk officers are supported by contract certificates and measurement sheets as vouchers.

GODAVARI.

About Rs. 18,000 are allotted every year from the Provincial funds for the execution of civil works in the Agency. In addition to this, Rs. 1,300 are also sanctioned from the Road fund, Bhadráchalam, to be spent only in Bhadráchalam taluk. Thus the total amount that is spent, or rather sanctioned, every year is Rs. 19,300. A programme (budget) of the works to be executed in the following year is submitted to Government through the Government Agent in September-October every year. Estimates for the works shown in the budget are generally prepared beforehand. After receipt of Government sanction on the budget sent, the subordinate Revenue officers are directed to submit estimates for the works sanctioned by Government and revise the estimates already submitted by them if any are found not to agree with the amounts finally sanctioned by Government.

Preparation of Estimates.—In the Bhadráchalam taluk and Polavaram division the estimates are drawn up by the Revenue Inspectors and checked by the Tahsildar and Deputy Tahsildar.

Chódavaramu and Yellavaram.—To supervise the civil works in these two divisions efficiently, a person who has had professional training in the Public Works Department was appointed Revenue Inspector, Yellavaram division. He is given charge of all the civil works in these two divisions. He draws up the necessary estimates and plans.

Check of Estimates.—The Tahsildars and the Deputy Tahsildars check the estimates prepared by the Revenue Inspectors with regard to the rates and calculations, and then submit them to the Agency Deputy Collector's office with their countersignatures. The estimates then undergo check in the Agency Deputy Collector's office. Here the check is mathematical, the local officers being responsible for the rates given and the requirements of the works. The estimates are afterwards submitted to the Government Agent for countersignature and return. When received back they are transmitted back to the Taluk officers with instructions to execute the works drawing the funds allotted for the works.

Execution of Works.—The execution of works may be classed under two heads—

I. Under daily labour. | II. Under the contract system.

Daily Labour.— In Bhadráchalam taluk and Polavaram division the works executed under daily labour are supervised by the Revenue Inspectors.

For Chódavaramu and Yellavaram divisions the Government has sanctioned three road maistries (temporary) on a pay of Rs. 20 each *per mensem*. Two of the maistries work in Chódavaramu division, as it is considered more unhealthy than Yellavaram; the other maistry works in Yellavaram division. These maistries supervise daily work. The work of these maistries is closely supervised by the Road Works Revenue Inspector, Yellavaram division, under whose immediate supervision they (road maistries) work. The work done by all the above is subject to the general supervision of the Taluk officers concerned.

Contract System.—In the Agency it is almost impossible to get labour, the hillmen refusing to attend to road works except when jungle clearing is made. Therefore contractors from the plains are allowed to take up works on the contract system. The contractors are given copies of the estimates. Agreements or contract bonds are taken from them. The work done by the labourers from the plains under these contractors is supervised by the Road Maistries, Revenue Inspectors, the Tahsildar and the Deputy Tahsildars and occasionally by the Divisional officer during his tours.

Payment.—The amounts allotted are drawn by the Taluk officers concerned as necessity arises on abstract contingent bill forms. Where works are executed on daily labour payments are made by the Revenue Inspectors and Road Maistries. When works are executed under the contract system the work executed is measured by the road maistries (in the Chódavaramu and Yellavaram divisions), checked by the Road Works Revenue Inspector and the Deputy Tahsildars, and payment is afterwards made by the Deputy Tahsildars to the contractors concerned for the work passed by them. In the other two divisions the work is checked by the Revenue Inspectors and Taluk officers, and payment is made afterwards for the work executed and passed.

Audit.—For the sums drawn by the Tahsildar and the Deputy Tahsildars on abstract bills, detailed bills are submitted. These consist of the following:—

For works on daily labour—	For works on the contract system—
1. Detailed bill.	1. Contractor's certificate.
2. Muster roll.	2. Measurement list.
3. Measurement list.	3. Detailed bill.

The above vouchers submitted by the Taluk officers undergo scrutiny in the Agency Deputy Collector's office. Here it is seen that the calculations are correct, that the grant is not exceeded, and that the bills contain all the required particulars. The bills, &c., are then forwarded to the Treasury officer, Cocanada, for adjustment with the countersignature of the Agency Deputy Collector.

Completion Reports.—When the execution of the works is completed in accordance with the estimate, the local officers submit completion reports after satisfying themselves that every thing has been in order. The Divisional officer checks some of the works to satisfy himself that the completion reports are accurate. This final inspection is made by the Divisional officer either before or after despatching the completion reports. The Taluk officers are primarily responsible for seeing that the money allotted has been spent to the best advantage of Government.

Transfers of Allotments.—It is generally found that transfers of allotment from one work to another sanctioned in the budget, or to some other new work not entered in the budget, are necessary either owing to want of forethought on the part of the Tahsildar and Deputy Tahsildars in framing their original budgets, or owing to some unforeseen urgency. These transfers are, after good and sufficient reasons being shown by the local officers, supported by the Agency Deputy Collector and approved by the Government Agent.

Returns.—No separate returns are ordered by the higher authorities for civil works in the Agency. The forms and accounts in use for the execution of minor irrigation works in the Revenue Department are, as far as convenient, used for the civil works also.

General.—When culverts, &c., are built, professional opinion is much needed. It is now under the consideration of Government to extend the Local Boards Act to the Agency.

APPENDIX C.

MEMORANDA EXPLAINING THE SYSTEM OF CONTROL AND AUDIT OF EXPENDITURE ON POLICE WORKS IN THE MADRAS PRESIDENCY.

An annual statement is submitted by District Superintendents for the construction and repair of buildings by the Police department. From this statement the Inspector-General selects the most urgent works and proposes provision for them in the budget, submitting a list of such works with the budget.

2. After the provision in the budget is passed by Government, it is communicated to Superintendents. They then have estimates prepared for the sanctioned works and submit them to the Inspector-General. Detailed and abstract estimates are prepared in the forms laid down in the Police Order Book, Volume II, pages 201 to 217. Only third-class station houses are ordinarily built by the Police department, as only in their case is the cost less than Rs. 1,000—the limit of the Inspector-General's power of sanction. Forms Nos. 170 and 171, pages 201 to 206 of Volume II of the Police Order Book, relate to third-class station houses. As regards huts, all are built by the department, and the standard specification and forms of estimates for them appear on pages 207 to 217 of the Police Order Book, Volume II.

3. Superintendents are empowered to sanction estimates amounting to Rs. 100 and less. Almost all petty repairs are thus sanctioned by them. In the case of new buildings and repairs costing more than Rs. 100, estimates are forwarded to the Inspector-General. They are scrutinized in his office and are checked with reference to the rates given to see that the calculations and totals are correct. Any items charged for, which appear unnecessary, are, of course, disallowed. As regards the rates, they differ even with different localities in the same district. No standard rates are laid down, and this is a weak point in the system. Copies of the Public Works Department and District Board schedules of rates will be obtained and, in future, estimates will be checked with them. The maximum cost of a constable's hut is fixed at Rs. 200 and that of a head constable's hut at Rs. 375. This limit is sometimes exceeded, but, in such cases, special explanation for the excess charge is obtained, and the fact noted in the annual administration report.

4. Money is drawn from the treasury on ordinary contingent bill forms supported by the sanctioned estimates. The sums drawn each month are reported to the Inspector-General's office.

5. Payments to contractors are made at the district head-quarters or through Inspectors in whose division the work is done. Formal agreements (in Form No. 178 or 179, Volume II of the Police Order Book) are executed by contractors. Payments are made in instalments as work proceeds, and one-fifth of the amount of an estimate is retained until the work has been examined and passed. The contract system is generally adopted, the daily labour system being followed in cases of petty repairs under the supervision of Station-house officers or Inspectors.

6. A progress report is sent monthly by Superintendents to the Inspector-General in Form No. 180, Volume II of the Police Order Book.

7. On completion of works or during their progress, detailed bills in the ordinary contingent bill forms with payees' receipts are forwarded to the Inspector-General's office, where they are scrutinized and checked with reference to the sanctioned amounts. They are then transmitted to the Accountant-General. Before submitting the prescribed completion certificates in the form given on page 248 of the Police Order Book, Volume I, Superintendents or Assistant Superintendents are required to examine personally all buildings the cost of which exceeds Rs. 300. In other cases Inspectors examine and report and, when possible, also Superintendents or Assistant Superintendents. Deputy Inspectors-General pay special attention to all buildings when they go on tour. In any case in which it appears that proper work has not been done, the opinion of a local Public Works Department officer is, when necessary, obtained, and the contractor or other officer responsible is dealt with according to the circumstances of each case. In all such cases, a detailed report is submitted to the Inspector-General and his orders obtained.

8. Orders Nos. 487 to 502 in the Police Order Book describe the procedure followed in regard to works carried out by the Police Department.

Government {1898} of Madras.
FINANCIAL.

Recd. } 1898. Enclosures
Regd. } Spare copies

G.O., No. , July 1898.

JULY.

Classification and Audit of Civil works by Civil officers.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—again the following papers :—

G.O., No. 2483 W., dated 2nd October 1879.

Abstract.—Passing orders on the reorganization of the Public Works Department.

* * * * *

10. From and after the 31st December next, the execution of ordinary repairs to civil buildings and the construction of petty or temporary buildings of all classes limited to Rs. 1,000 in each case, in all districts, will be entrusted to the departments concerned, the balance of the budget grants for the year being placed at the disposal of the local heads of departments, and in future years these petty construction and repair works will be provided for in the civil budgets, and not in those of the Public Works Department.

11. Improvements, new works, and special repairs will, as a rule, be carried out by the Public Works Department.

* * * * *

G.O., No. 1823, Financial, dated 21st September 1880.

Abstract.—Communicating revised rules of the Government of India on the control, audit, &c., of Public Works expenditure.

* * * * *

(1) All expenditure for public works—whether Imperial, Provincial, or Local—incurred by officers not belonging to the Public Works Department against the grant for Public Works "in charge of Public Works officers" will be audited by, and brought on to the books of, the Examiner. Such officers will be termed civil officers for the purposes of this Code.

(2) The rules in this section are not applicable—

(*a*) to charges for petty construction and repair, which are adjusted by the Civil Accountants-General against the budget grants of the departments concerned;

(*b*) to public works, ferry and road receipts and charges collected and paid out of Local funds by civil officers quite apart from the Public Works Department;

(*c*) to owner's rates or to cemetery receipts and charges collected and paid by civil officers.

* * * * *

Charges and receipts of these classes are recorded in the Civil Accounts under the head "*Public Works in charge of Civil Officers*" and are brought direct under the Public Works portion of the Finance and Revenue Accounts by the Accountant-General, Public Works Department, from accounts rendered to him by the Civil Accountants-General.

3. Civil officers must obtain funds for the purpose stated in paragraph 1, either by letters of credit issued by the Civil Accountant-General, on the application of the Examiner of Public Works Accounts of the province or through an Executive Engineer named by the Local Government or Administration * * * * and from no other source whatever. Officers in charge of Civil Treasuries are strictly prohibited from issuing any money for such disbursements, except against letters of credit issued in favour of the civil officers or the Executive Engineer named by the Local Government or Administration. The Executive Engineer's written authority will always be required before any cheque can be drawn against his letters of credit.

4. In enforcement of this rule, the Civil Accountant-General will take measures to stop and to recover any payments which may have been irregularly made from the general funds in the Treasury on works which are chargeable to the departmental part of the Public Works grant.

Read—again the following G.O., No. 1012, Financial, dated 4th December 1897.

From J. B. BRUNYATE, Esq., Officiating Under|Secretary to the Government of India, Finance and Commerce Department (Accounts and Finance—Audit, Collection, &c.), to the Chief Secretary to the Government of Madras, dated Simla, 24th September 1897, No. 4280-A.

I am directed to refer you to the Resolution of the Government of India, in the Public Works Department, No. 15, dated 24th August 1880, laying down rules for the accounting of Public Works receipts and outlay by Civil officers.

2. Under these rules all outlay upon Public Works in charge of Civil officers, with the exception of—

(*a*) charges for petty construction and repairs adjusted by Civil Accountants-General against the budget grants of the departments concerned;

(*b*) certain miscellaneous expenditure which now includes charges for ferries and roadside arboriculture, grants to municipalities, and the establishment and contingencies of staging bungalows and encamping grounds; and

(*c*) cemetery charges paid by Civil officers

should be audited by, and brought to account on the books of, the Examiner of Public Works Accounts concerned, and the works should be carried out by the Civil officers as Public Works disbursers and reckoned as Public Works in charge of Public Works officers.

3. It has now been brought to the notice of the Government of India that in many provinces Provincial Public Works expenditure of considerable amounts, incurred by Civil officers, is audited and brought to account by Civil Accountants-General as "Public Works in charge of Civil officers." As this course is not authorised by the orders quoted above, and as it is desirable that expenditure on Public Works of any importance should be subjected to the stricter and technical audit of the Public Works Examiners, I am directed to request that, unless His Excellency the Governor in Council has any objections to urge, orders may be issued which will ensure that all expenditure on Public Works by Civil officers, except on the simpler class of works mentioned in paragraph 2 of this letter, shall be audited by the Account officers of the Public Works Department and adjusted in the Public Works Accounts.

4. I am to add that, for the purpose of determining what charges for petty construction and repairs executed by Civil officers can be adjusted as contingent expenditure of the department concerned, a money limit of Rs. 1,000 (one thousand) has been fixed by the Government of India, and that any work, the expenditure on which exceeds this limit, should not be considered as coming within the category of "petty construction and repairs."

5. I am to say that this circular does not refer to and is not intended to affect any systematic scheme for the management and audit of Public Works chargeable to Local funds, which may have been laid down by any Local Government.

Copy forwarded to the Public Works Department, to the Comptroller and Auditor General, and to all Accountants-General and Comptrollers (except the Comptroller, Post Office).

~~FROM THE ACCOUNTANT-GENERAL'S OFFICE~~

From F. C. HARRISON, Esq., Officiating Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 17th November 1897, No. 3589.

In reply to your memorandum, No. 2203, dated the 28th October 1897, requesting me to report how far the Resolution of the Government of India, No. 4280-A., Financial, dated 24th September 1897, affects the classification of the accounts and existing orders, I have the honour to state as follows.

2. The points to be considered have reference to the following classes of expenditure:—

(1) Petty construction and repairs executed under orders of the heads of offices concerned;

(2) Agency works in the tracts of Ganjám, Vizagapatam and Gódávari; and

(3) Minor irrigation works executed by Revenue officers.

3. As regards the first-class, the Government of India order does not require any alteration in the existing orders on the subject which fix Rs. 1,000 as the maximum limit for a single work—G.O., No. 370, Financial, dated 7th May 1895. In connection with the class of expenditure, the only question to be considered is as regards works in the Salt and Forest Departments. Under article 98 (*u*) of the Civil Account Code, these two departments form an exception to the general rule, fixing the limit Rs. 1,000 for each single work executed by Civil officers; the existing orders empower the Board to sanction works costing more than Rs. 250 and not more than Rs. 5,000 and all repairs costing more than Rs. 500 in the Salt Department (G.Os., No. 1142, Revenue, dated 5th August 1881, and No. 172, Financial, dated 27th February 1894), while in the case of the Forest Department the Conservators, the Board of Revenue and Government can sanction works exceeding Rs. 1,000 as laid down in section 148 of the Forest Code. It is doubtful whether these two departments should still form an exception to the general rule, and this point should be cleared up by a reference to the Government of India.

4. The second class of works are connected mainly with the construction and repair of roads and some cases of buildings in the Agency tracts. Such expenditure is debited to 45. Civil Works in charge of Civil officers. Under present orders Government Agents are empowered to sanction new roads up to a limit of Rs. 3,000 and repairs to communications without limit—G.O., No. 1040, Financial, dated 29th November 1894. As regards buildings, their power of sanction is subject to the general limit of Rs. 1.000 for each work. This class does not appear to fall under any of the exceptions in the present Government of India order, and apparently has to be wholly transferred to the Public Works Department. The Government of India order does not, however, object to the execution of these works by Civil officers, provided they act as Public Works disbursers; so that the only change necessary would be the transfer of the control, audit and record of the expenditure from the Civil to the Public Works Department.

5. Expenditure on works of the third class is debited to 43. Minor Works and Navigation and is connected with repairs of masonry and earth-work, the reconstruction of injured works and the construction of new irrigation sluices, &c. The expenditure on each work does not appear to have been considerable, but the works do not seem to fall under the exceptions in the Government of India order, and the present system which appears to have been in force since 1880, and under which the works are executed by Civil officers and the expenditure booked in the Civil department, is apparently opposed to the present orders of the Government of India. In this case also there appears to be no objection to the Civil officers acting as Public Works disbursers. They would then obtain the requisite funds from Public Works Department and account to that department for the expenditure. If, however, this class of expenditure is regarded as falling under exception (*a*) in the Government of India Resolution—works charged to the budget grants of the departments concerned—the outlay on each work will have to be restricted to Rs. 1,000.

6. I take this opportunity of mentioning that large amounts are sometimes spent in the Police Department on the construction of police huts and stations and under the sanction of District Magistrates on the construction and repair of cattle-pounds. It is desirable in both these cases that Government consult the departments concerned to determine in what cases such large expenditure would be more advantageously accounted for to the Public Works Department instead of to the Civil Department.

7. The Government of India Resolution received with your memorandum is returned as desired.

Order—No. 1012, Financial, dated 4th December 1897.

Communicated to the Judicial Department for remarks as regards Agency works and works in charge of the Police Department, and to the Revenue Department as regards minor irrigation works, the construction and repair of cattle-pounds and

works in charge of the Salt and Forest Departments. The Public Works Department will be requested to state its opinion on the proposed transfer of the control, audit and record of expenditure from the Civil to the Public Works Department.

(True Extract.)

(Signed) A. T. ARUNDEL,
Chief Secretary.

To the Judicial Department.
" Revenue Department.
" Public Works Department.
" Accountant-General.

Order—Mis. No. 6455, Revenue, dated 17th December 1897.

Referred to the Board of Revenue for early remarks.

(True Extract.)

(Signed) N. E. MARJORIBANKS,
Ag. Under Secy. to Government.

To the Board of Revenue (Land Revenue).
" " (Revenue Settlement, Land Records and Agriculture).
" " (Separate Revenue).

Read—also the following replies:—

FROM THE REVENUE DEPARTMENT.

Proceedings of the Board of Revenue (Land Revenue).

Resolution—Mis. No. 58, dated 10th January 1898.

The Government Order read above will be communicated to the Forest Section for the necessary action.

2. As regards cattle-pounds, the only Land Revenue subject referred to in the Government Order other than Forests, the Board's power of sanction is, as observed by the Accountant-General, already limited to Rs. 1,000 for each work, and the present resolution of the Government of India does not require any alteration of this rule. Works connected with cattle-pounds seldom cost so much as Rs. 1,000 in any individual case.

Paragraph 3 of Mr. Harrison's letter at page 3 of the Government Order.

(True Extract.)

(Signed) R. C. C. CARR,
Secretary.

To the Secretary to Government, Revenue Department.
" Forest Section.

Endt. Mis. No. 292, Revenue.

Transferred to the Financial Department.

Fort St. George,
18*th January* 1898.

(Signed) N. E. MARJORIBANKS,
Ag. Under Secretary to Government.

Proceedings of the Board of Revenue (Land Revenue), Forest Section.

Resolution—Forest Mis. No. 89, dated 17th February 1898.

As directed in G.O., Mis. No. 6455, Revenue, dated 17th December 1897, the Board resolves to report on the proposal to transfer to the Public Works Department the control, audit and record of expenditure incurred on all forest public works executed by the Agency of Forest officers with the exception of works of a petty nature.

2. The Conservators, who have been consulted on the subject, are unanimous in deprecating the adoption of the proposed measure. Under the present practice, the cost of public works executed by Forest officers is provided for in the budget estimates of the department and met from the budget grant under 11. Forest—A-VII "Communications and Buildings". This course is authorized by the Government of India Resolution (Finance and Commerce Department), No. 1040, dated 17th May 1884, which is apparently not affected by the instructions now issued by that Government. The object of the order now under consideration appears to be merely to enforce the strict observance of the rules issued in the Public Works Department resolution of 1880 quoted therein and not to overrule any existing orders.

Recorded in G.O., No. 1634, Financial, dated 19th July 1884.

3. The audit of expenditure on forest public works varies, at present, according to the source from which it is met, and when funds for these works are provided for in the Forest budget, the Board considers that the control, audit and record of the charges incurred should be departmental as in the case of expenditure on other works, such as demarcation, &c., incurred by the department. If any other system is prescribed, the Board fears that there will be unnecessary duplication of work, and much confusion in the accounts.

4. Secondly, the Board believes that, even if this difficulty were surmounted, no advantage would be gained by transferring the control over the expenditure on forest works executed through Forest officers to the Public Works Department. Forest buildings and communications are mostly constructed in remote localities and are intended to serve the special needs of the department, such as roads to facilitate the extraction of forest produce or inspection bungalows to accommodate Forest officers when halting for work in the forest. In the Board's opinion these works must be left to the department itself to provide funds for and to construct in accordance with the varying needs and exigencies of the Forest administration. Rough work is often all that is required and this can be done at a smaller cost than work executed by the Public Works Department. The effect of transferring to the Public Works Department the duty of providing funds for such works and the necessary control over them would thus inevitably tend to delay their execution and to cause inconvenience and in some cases loss of revenue besides making the works themselves more expensive.

5. For these reasons, the Board is strongly of opinion that no change should be made in the present system of auditing and controlling the expenditure on forest public works executed by departmental officers. Where the execution of forest public works specially requires professional skill, or where, owing to their location at headquarters or for other reasons, it is deemed advantageous to entrust them to the Public Works Department, the assistance of that department is always sought for. But in these cases, the funds necessary for carrying on the works are provided for in the Public Works Department estimates with reference to paragraph 2 of the Government of India Resolution of 1884, quoted in paragraph 2 *supra* and the works themselves are executed under the supervision of the Public Works Department officers.

(True Copy and Extract.)

(Signed) R. C. C. CARR,
Secretary.

To the Secretary to Government, Revenue Department.

Endt., Mis. No. 1087, Revenue.

Transferred to the Financial Department with an expression of concurrence in the Board's remarks.

Fort St. George,
4th March 1898.

(Signed) N. E. MARJORIBANKS,
Ag. Under Secy. to Govt.

Notes connected with Endorsement, Mis. No. 1087, Revenue, dated 4th March 1898, from the Revenue Department.

I submit the Board is right. The question raised by the Government of India in Mr. Brunyate's letter, No. 4280-A., dated 24th September 1897, is how the rules promulgated in the Government of India, Public Works Department, Cir. No. 15, dated 24th August 1880, can best be enforced. Those rules relate to the audit and control of works, expenditure on which is incurred against the grant for public works "in charge of Public Works officers."

Forest works are carried out by Forest officers and provided for the Forest budget, and this course is authorised by the Government of India (paragraph 2, last sentence of Circular No. 1040, dated 17th May 1884).

I submit it would be detrimental to the public interests to run over public works in the Forest Department to the Public Works Department. Moreover, it seems quite clear that there is no such idea in Mr. Brunyate's letter referred to which has given rise to the present Board's Proceedings.

(Intld.) N. E. M.

The general principle is that the "public works" of the State, to whatever department they belong, shall appear under the proper head of works and be checked and audited as public works expenditure, the Civil department which carries out the work being regarded as merely a Public Works disburser.

This is sound in theory and the only question is whether an exception should be made in the case of expenditure on roads, buildings, &c., by the Forest Department. In old days there were many buildings, &c., which were classed as "Revenue," "Salt," &c., and were constructed by departmental officers and maintained entirely out of the departmental budget. Now-a-days a ryot's shed in a taluk cutcherry, a salt officer's quarters, &c., are all relegated to the proper department of public works.

The case made by the Board for treating forest expenditure on "works" as an exception seems to be well put and the Government of India should be asked to recognize the exception, which the orders of 1884 virtually admitted.

(Intld.) G. S. F.

Yes.
(Intld.) J. G.
3-3-98.

Proceedings of the Board of Revenue (Separate Revenue).

Resolution—Mis. No. 774, dated 28th February 1898.

In the Government Order read above, the Government requests the remarks of the Board in the Separate Revenue branch on certain suggestions of the Government of India which involve in its case a proposal to curtail its powers in the matter of sanctioning estimates and to assimilate them to those of other heads of Civil departments.

2. The question of the powers to be exercised by the Commissioner of Salt Revenue in this matter was raised in 1883, and after a full description of the system in operation had been given by the then Commissioner Mr. Bliss, it was decided that no modification was called for—*vide* G.O., No. 2850, Revenue, dated 7th July 1884. Ten years later the Board's powers were actually curtailed as now proposed, but on a representation being made by the Board of the disadvantages that would result its powers were again restored—*vide* G.O., No. 172, Financial, dated 27th February 1894. For the reasons fully set forth in the two proceedings disposed of in the Government Orders above quoted, the Board now strongly deprecates any change in the direction indicated.

3. The works executed under the control of this department of the Board at a cost of more than Rs. 1,000 apiece are few in number, being only 2·22 per cent. of the total number of works of all description executed, and costing only 31·20 per cent. of the total expenditure. They are, moreover, simple in their nature, and many of them involve nothing but the carrying out of a standard plan prescribed in accordance with professional opinion. The officers who execute them are trained under the orders of Government sufficiently to ensure capable execution. The estimates are prepared, the Board believes, in considerably more detail than is the practice in the Department of Public Works, and are subjected to strict scrutiny and, in point of rates, the Board believes that it can in most instances show a considerable reduction on those employed in that department without sacrifice of efficiency. Whenever any point of engineering difficulty arises, the Board asks for and invariably obtains the professional opinion of the officers of that department. The accounting of the works is done in the Board's office under a system which has worked well hitherto and is thoroughly understood by those who have to work it.

4. In these circumstances, the Board is of opinion that there are no such advantages to be gained by adopting the proposal of the Government of India as would compensate for the delays that would be involved and the additional work that would be thrown upon a number of officers by subjecting the works done by the Salt, Abkári and Customs Department (which is in this respect semi-professional one) to the same scrutiny and control as works undertaken by other departments whose officers have, as a rule, no professional knowledge or experience and whose works are few and unimportant in comparison.

(True Extract.)

(Signed) A. KRISTNASAMY IYENGAR,
Ag. Assistant Secretary.

To the Secretary to Government, Revenue Department.

Endt., Mis. No. 1267, Revenue.

Transferred to the Financial Department with an expression of concurrence in the remarks of the Board of Revenue.

Fort. St. George,
12*th March* 1898.

(Signed) N. E. MARJORIBANKS,
Ag. Under Secretary to Government.

To the Financial Department,
with copy of Hon'ble Member's note.

3

Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture).

Resolution—No. 72, dated 10th February 1898.

Under the decision arrived at in G.O., No. 284 I., dated 5th May 1880, the repair and maintenance of Minor Irrigation Works was transferred to the Revenue Department, and Collectors were required to arrange for the supervision of these works, the funds required for this purpose being placed at their disposal by Government in the Public Works Department.

2. Applications from Collectors for allotments of funds were submitted to Government for sanction through the Board, and the requirements of each district were dealt with separately. This state of things continued till 1883, when the Board suggested in paragraph 3 of its Proceedings, No. 1677, dated 11th June 1883, that it would tend to facilitate the allotment of funds to the several districts and consequently to expedite the execution of works, if at the commencement of the official year, the total grant under Minor Irrigation Works were placed at the disposal of Government in the Revenue Department and the Board authorized to make the distribution subject to the approval of Government in that department. This suggestion was approved by Government which laid down in its order, No. 900, dated 23rd July 1883, that, on receipt of the preliminary issue of the Irrigation Budget which included also provision for Minor Irrigation Works, the Board of Revenue should distribute the allotment.

3. Under this system, the Board allotted funds to the several districts, and the audit of the expenditure incurred by Collectors was conducted by the Accountant-General, the total expenditure for the year being finally adjusted by the Examiner of Public Works Accounts.

4. This final adjustment by the Examiner of Public Works Accounts continued till 1893, when the Accountant-General, on the suggestion of the Deputy Auditor-General, asked the Board if it had any objection to the final adjustment being made in the Civil books instead of passing it on to the Public Works Department. The Board, in consultation with the Chief Engineer for Irrigation, informed the Accountant-General, in B. P., Mis. No. 3574, dated 19th June 1893, that it was immaterial so far as the Board was concerned whether the expenditure on Minor Irrigation Works was finally adjusted in the books of the Accountant-General or of the Examiner of the Public Works Accounts; and on the suggestion of that officer the whole correspondence was submitted to Government for orders with B.P., No. 276, dated 7th July 1893, with the recommendation that the receipts and charges on account of Minor Irrigation Works in charge of the Revenue Department be brought on the civil estimates and accounts in future. The Board's proposal was approved by Government in the Financial Department—G.O., No. 835, Financial, dated 28th August 1893. Since then, the budget provision on account of Minor Irrigation Works in charge of the Revenue Department is being included in the Civil Budget Estimates under No. 43. Irrigation —Minor Works and Navigation—*vide* paragraph 14 of the Chief Engineer's note in G.O., No. 90 I., dated 3rd February 1894.

5. It is not quite clear whether this system requires modification with reference to the Government of India Resolution embodied in the Government Order read at the head of these Proceedings. The Accountant-General inclines to the view that Minor Irrigation Works do not fall under the exceptions in paragraph 2 of the resolution of the Government of India; and states that, if the expenditure on these works is regarded as falling under exception (*a*) in the resolution, the outlay on each work will have to be restricted to Rs. 1,000. By "Petty construction and repairs" mentioned in the exception, the Government of India may refer only to construction and repairs of buildings in regard to which a money limit of Rs. 1,000 has been fixed; but if Minor Irrigation Works are also included in the expression, the Board would suggest that the limit of Rs. 1,000 should not be enforced in respect of these works. It is true as observed by the Accountant-General that in the majority of cases the expenditure on Minor Irrigation Works is not considerable, but there have been cases in which a larger outlay than Rs. 1,000 has been incurred, and it seems unadvisable in such cases to restrict the expenditure to Rs. 1,000. The limit which now governs the expenditure

is that the outlay should not exceed one-fifth of the aggregate revenue during the preceding five years and the Board considers that an absolute limit will be unsuitable to the case. If, however, it is considered that Minor Irrigation Works are not excepted by the Government of India, the Board begs to state that it sees no objection to the outlay on these works being audited by, and brought to account on the books of, the Examiner of Public Works Accounts, the works being carried out by Revenue officers as Public Works disbursers and reckoned as Public Works in charge of Public Works officers. This is practically a reversion to the system which obtained before 1893.

(True Copies and Extract.)

(Signed) R. V. SRINIVASIAR,
Secretary.

To the Secretary to Government, Revenue Department.

Endt. No. 1743.

Transferred to the Financial Department with an expression of concurrence in the Board's remarks in paragraph 5.

22*nd April* 1898. (Signed) N. E. MARJORIBANKS,
Ag. Under Secy. to Govt.

FROM THE PUBLIC WORKS DEPARTMENT.

Office-note from the Examiner, Public Works Accounts, No. 241-A/A, dated 22nd February 1898.

[Your office-note No. 50-C., dated 5th January 1898].

There appears to be no objection *per se* to the transfer of the control, audit and record of expenditure of the works concerned, as proposed by the Government of India, from the Civil to the Public Works Department, but before this actually takes place, several subsidiary questions would have to be considered and determined, and these can be gone into after the replies from the other departments consulted are received, and if it is then decided that the transfer in question shall take place.

Order—No. 727 W., dated 17th March 1898.

Communicated to the Financial Department, with reference to G.O., No. 1012, Financial, dated 4th December 1897, and, with the remark, that there is no objection to the proposed transfer from the Civil to the Public Works Department of the control of, and the audit and record of expenditure on, public works in charge of Civil officers.

2. The subsidiary questions referred to by the Examiner can be considered after it is decided that the transfer shall take place.

(True Extract.)

(Signed) C. H. B. BURLTON,
Under Secretary.

To the Financial Department.
„ Examiner, Public Works Accounts.

Read—also the following replies :—

FROM THE JUDICIAL DEPARTMENT.

From the Inspector-General of Police, Madras, to the Chief Secretary to Government, dated 5th February 1898, No. 447.

With reference to G.O., R. No. 18, Judicial, dated 6th January 1898, regarding the question of the audit and classification of expenditure on public works in charge of Civil officers, I have the honour to say that, under the proposals of the Government of India, buildings the cost of which is not above Rs. 1,000 each may be done departmentally and charged in departmental accounts, as has been the practice hitherto in this department. The Accountant-General suggests that, as the annual expenditure is large, it may, perhaps, be well that this expenditure should be accounted for to the Public Works Department Examiner of Accounts. I would submit, however, that the expenditure is large, because of the number of huts constructed being large. About Rs. 30,000 a year is the expenditure on construction of huts, but the buildings being all simple, buildings without any costly materials nor involving the use of skilled labour, no advantage will be gained by the vouchers and estimates being submitted to and audited by the Examiner of Public Works Accounts.

From the Agent to the Governor in Ganjám, to the Chief Secretary to Government, dated 1st February 1898, Dis. No. 54-A.G.

With reference to G.O., R. No. 18, Judicial, dated 6th January 1898, forwarding Proceedings of the Financial Department, No. 1012, dated 4th December 1897, in regard to the control, audit and record of expenditure on Agency works from the Civil to the Public Works Department, I have the honour to state that, in my opinion, any such transfer is most undesirable and will be extremely prejudicial to the proper and economical execution of Agency works.

2. The execution of public works by Public Works Department Agency has, wherever I have seen it, been notoriously slow and expensive—a condition of things largely due to the peculiarities of the labour market in the hill tracts, and the unsuitability of the form of vouchers and account prescribed in the Public Works Code.

3. Public works in charge of the Public Works Department are, as a rule, executed on piece work and contract system, but no contractors can be induced to take up the work of scattered repairs in the remote parts of the Agency except at an enormous percentage of profit, nor is it possible to enforce the payment by contractors of their proper wages to the labourers employed.

The works of repairs are for the most part such as do not admit of detailed measurement which is essential to the system of Public Works Accounts.

4. In regard to the execution of works, I understand that it is the intention of the order referred to above that the control, record and audit of all expenditure in the Agency tracts should be transferred to the Public Works Department; and while on the one hand emphatically protesting against the Public Works Department gaining any further footing in the Agency tracts than that which they already have, I must also point out that the unsuitability of Public Works forms and vouchers renders it impossible for work of the nature of Agency works to be carried out by Agency officers under the control of the Public Works Department.

5. Revenue officers in the hill tracts have far more influence than Public Works officers can ever have. The Divisional officers are moreover constantly on tour and ready to investigate any complaints of non-payment. This cannot be expected of a Public Works officer who may visit the hill tracts once a year for a short period.

6. I offer no objection to the audit of expenditure on Agency works taking place in the office of the Examiner of Public Works Accounts, provided that it is clearly

specified that the submission of accounts in Public Works forms will not be insisted on. I may note there a large proportion of the vouchers will be in Uriya, and I doubt it the Examiner of Public Works Accounts will be able to check them aright.

7. The control and record of Agency expenditure must, if good work is to be done, vest in the Agent to the Governor and his Sub-divisional officers as herebefore. My experience of the manner in which Agency works are executed, the peculiarities of the labour market and the unsuitability of such works and labour to Public Works Department conditions is not inconsiderable, and I believe that my opinion will be supported by every officer who has been in charge of districts containing Agency tracts for many years past.

8. Under the circumstances I would request that the Government of India be again addressed on the subject, and that the existing system of control be allowed to continue.

From the Agent to the Governor, Vizagapatam District, to the Chief Secretary to Government, dated 2nd February 1898, No. 52.

Referring to G.O., R. No. 18, Judicial, dated 6th January 1898, I have the honour to state that, as a rule, ordinary Agency works, both new and repairs, are executed without estimates. The sanctioned allotments for each division are placed at the disposal of the respective Divisional officers at the commencement of the official year, and the works are then executed either through contractors or by departmental agency. The expenditure is adjusted by the Divisional officers by means of detailed bills supported by vouchers from payees.

2. I gather that the object of the proposal to transfer to the Public Works Department the audit and control of expenditure on Agency works is to ensure a more accurate and professional audit, but it strikes me that professional audit will not fit in with unprofessional methods of execution. The Examiner will probably require estimates, deviation statements and other documents unknown in the Agency and there will be continual trouble. If the Public Works Department is to control the expenditure, I think it will have also to conduct it, and this I do not recommend, as I do not think that its methods are suited to the country, while those now in vogue are so, and on the whole have hitherto produced a fair return for the money expended.

From the Government Agent, Gódávari District, to the Chief Secretary to Government, dated 9th March 1898, Dis. No. 49-Agency.

With reference to G.O., R. No. 18, Judicial, dated 6th January 1898, I have the honour to submit that there is no objection to the proposal of the Government of India regarding the audit and classification of public works in charge of Civil officers if the Tahsildars and Deputy Tahsildars in the Agency tracts are made Public Works disbursers. If, however, the Special Assistant Agent is made a Public Works disburser there will be a considerable addition to the work in his office which is undesirable.

Order—Mis. No. 520, Judicial, dated 25th March 1898.

The Financial Department will be informed that the replies received from the Inspector-General of Police and the Agents to the Governor in Ganjám and Vizagapatam are all unfavourable to the proposed change. The Inspector-General of Police points out that although he spends about Rs. 30,000 a year on the construction of huts, the number of huts constructed is large, and the buildings are simple and require no skilled labour.

2. The Ganjám Agent considers that the control and record of Agency expenditure must vest in the Agent and his Sub-divisional officers if good work is to be done. He considers that the manner in which Agency works are executed and the peculiarities

of the labour market render Public Works Department methods unsuitable. He has no objection to the audit of expenditure on Agency works by Public Works Department Examiner of Accounts, but objects to the submission of accounts in Public Works Department forms.

3. The Vizagapatam Agent considers that if the Public Works Department is to control expenditure, it should also conduct it. This he does not recommend as he believes that Public Works Department methods are unsuited to Agency tracts, while those in vogue produce a fair return on the outlay.

4. The Gódávari Agent does not object to the change if the Tahsildars and Deputy Tahsildars in the Agency tracts are made Public Works Department disbursers, but considers it inadvisable to add to the work of the Special Assistant Agent by making him a Public Works Department disburser.

5. Under the circumstances the proposed change is not desirable as far as the expenditure under the Judicial Department is concerned.

(True Extract.)

A. T. ARUNDEL,
Chief Secretary.

To the Financial Department

O
18 4,000 -19-7-97.

Financial.

Revenue (1898) Department.

CURRENT No. 214 242.

Cons 24.1.98

58

CURRENT No. 214

List

From The Board of Revenue Land Revenue Madras

2nd **Order** No. 292 Imis:

Transferred to the Financial Department.

No. 58 Imis.

Wtmanjonbauks
Ag. Under Secy to Govt

Dated 10th Jany 1898.

Received 11th —"—

Registered 12th —"—

Enclosures

Spare copies.

Fort St George
18 Jan 98.
Rect: 20.1.98
Regd 24-1-98

SUBJECT.

Cons to the Forest Section for the necessary action G.O (R.D) referring to the Board of Revn for early remarks thereon. The Financial Department Cons to certain depts of the Secretariat letter from the Accountant General reporting how far the resolution of the Govt of India re the audit and classification of Public Works in charge of Civil officers affects the classification of accounts and the existing orders.

BC

Better print up these replies

Cons
25/1/98

As
19 Jan 98

BACK PAPERS.

G.O.	No.	Department.	Date.
1012	4-12-97		

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Revenue (1898) Department.

CURRENT No. 1584.

Ref

This is a f.s. where a previous paper should have been current and with Letter I/c marked put with it.

Cur 10/3/98

Do in original with letter put with it.

14/3/98 SB

739 Fuel

From The Board of Revenue Forest Branch.

Endorsement (Misc.) No: 1087.
Order

Forest No. 89 Mis

Transferres to the Financial Department with an expression of concurrence in the Board's remarks in marginal minute.

A/c under Secy to Govt

Fort St George
4th March 1898
Rec'd 3.98
7-3-98

Dated 17th February 1898

Received 21 —

Registered 21 —

Enclosures

Spare copies

SUBJECT.

The Financial Department

Submitting to Govt. Board's report on the proposal to transfer to the P.W.D. the control, audit & record of expenditure incurred on all forest public works executed by the Agency of Forest officers with the exception of those of a petty nature.

22.11.98

Secy

Note 6 Pics

I submit the Bd is right. The question raised by the Govt of India in Mr Bonnycastle's letter No 4250 A & in Sept 97 is how far the Rules promulgated in P.W.D.

R.O. Sp papers

8/3/98

C. 28/2/98.

7 V 2 cor

the Govt of India P.W.D. lr no 15 P 24 August 1880 (7 Aug 83) B can best b enforced. Rules relate to the audit & control of works, expenditure on which is incurred against the grant for Public Works "in charge of Public Works Officers."

Forest works are carried out by Forest Officers & provided for in Forest Budget and this covers the authority of the Govt of India (para 2 last sentence of lic no 040 P 17-May 84) C

I submit it would be detrimental to the public interests to hand over Public works in the Forest dept to the P.W.D. Moreover it seems quite clear that there is no such idea in Mr Brunyate's letter referred to which has given rise to the present bp

22/5/85

H.M. The general principle is that the "public works" of the State, shall to whatever depart they belong, shall appear under the proper head of Works

BACK PAPERS.

G.O.	No.	Department.	Date.
"		Pub 1012 : 4	12-87
		Rev: P! 3298	7. 25-9-80 Rev.
		Fin - 1634/5	7. 19-7-84. &c.
		Jud 80. 1823 : 21	9-80

FURTHER PAPERS.

G.O.	No.	Department.	Date.

8 P 1/2 80

and be checked & audited as Public Works expenditure, the civil dept which carries out the work being regarded as merely a Public Works disburser.

This is sound in theory & the only question is whether an exception should be made in the case of ~~Forest~~ expenditure on roads, buildings &c. by the Forest Dept. In old days there were many buildings &c which were classed as "Revenue" "Salt" &c were ~~erected~~ constructed (by depart officers) & maintained entirely out of the departmental budget (by depart officers). Now a days a rest shed in a taluq cutcherry, a Salt officers Quarters, &c are all relegated to the proper depart of Public Works.

The case made by the Board for treating Forest expenditure (other than ~~roads~~ roads or "works" as an exception seems to be well put

and the Govt of India should be asked to recognize the exception, which the orders of 1884 virtually admitted).

S.R. 28/4/98

Gen
JG
3/3/98

PROCEEDINGS OF THE BOARD OF REVENUE

(Land Revenue)

Forest No.89, dated 17th February 1898.

Read Proceedings of the Board of Revenue(Land Revenue) No.58 Misc.dated 10th January 1898,communicating to the -- Forest Section for the necessary action G.O.,R.D.,referring to the Board of Revenue for early remarks Proceedings of the Financial Department comng.to certain Departments of the Secretariat letter from the Accountant General reporting how far the resolution of the Govt.of India regarding the audit & classification of Public Works in charge of Civil Officers affects the classification of the ac--- counts and the existing orders.

A
80 1012 Jud
4-12-97

And the following reference thereon dated 15th January 1898.

The question raised in para 3 of the Account-- ant.General's letter embodied in the paper read above,viz.,whether it is necessary that the expenditure on forest roads & buildings -- executed by departmental agency should continue to be included in - the Forest accounts and adjusted as a charge against the department will be referred to the Conservators of Forests for very early ~~re-~~ remarks. Read also letter from the Conservator of Forests,— Central Circle,No.1285,dated 3rd February 1898,stating that it ---- would be inadvisable to include the Forest Department in the gene-- ral rule regarding works carried out by the Forest Department which hardly come under the category of General Public Works.

Read also letter from the Conservator of Forest,--- Southern Circle,No.2931 dated 8th February 1898,replying to the --- Board's Reference on F.R.No.85 of 98 dated 15th January 1898.

Read also letter from the Conservator of Forest,--- Northern Circle,R.C.No.1188 dated 8th February 1898,answering to the above Board's Reference on Forest No.85 of 98 dated 15.1.98.

~~-~~-~~-~~-~~-~~-~~-~~-~~-~~-~~-~~-~~

Resolution. As directed in G.O.Mis.No.6455 Rev.dated 17th Decr.1897,the Board resolves to report on the proposal to' ---- transfer to the P.W.D.the control,audit & record of expenditure incurred on all forest public works executed by the Agency of Forest -

A
4-12-97

the works themselves more expensive.

5. For these reasons, the Board is strongly of opinion that no change should be made in the present system of auditing & controlling the expenditure on forest public works executed by departmental officers. Where the execution of forest public works specially requires professional skill, or where owing to their location at headquarters or for other reasons, it is deemed advantageous to entrust them to the P.W.D., the assistance of that department is always sought for. But in these cases, the funds necessary for carrying on the works are provided for in the D.P.W. estimates with reference to para 2 of the Govt. of India Resolution of 1884 quoted in para 2 supra & the works themselves are executed under the supervision of the Public Works Department Officers.

(True Copy & Extract)

Secretary.

To the Secretary to Government, Revenue Department.

O
18 4,0 19-7-97.

Final

Revenue (1898) Department.

855

CURRENT No. ~~1779~~

Ref

This is one of many replies to S. Others have come in Perhaps in Revs. Look up and have this printed

Cucs
18/3/1898

CURRENT NO 855

Final

From The Board of Revs. (Secy to Revs)

Govt. No. 1267 Mis.

Order

Omis No. 774

Transferred to the Financial Department with an expression of concurrence in the remarks of the Board of Revenue.

R Thompson Lumb

Ag. Under Secy to Govt

Dated 28th February 1898.

Received 4th March —

Registered 5 —

Enclosures

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Fort St George
12th March 1898

Read 15th March 98
Rd 16-3-98

SUBJECT.

Bringing to the notice of Govt. the difficulties that would be caused by the transfer of the control and the audit of expenditure on Salt works costing more than Rs. 1000 to the Public Works Dept.

To

The Financial Secy.
with copy of K. Mis note.

R.D

Re

✱ H/M
16-3-98

To the Secretary to Government, Revenue Department.

Sir,

I have the honor to state that the Board is strongly of opinion that no change should be made in the present system of auditing & control-ling the expenditure on forest public works executed by departmental officers. Where the execution of forest public works especially re-quires professional skill, or where owing to their location at head-quarters or for other reasons, it is deemed advantageous to entrust them to the P.W.D., the assistance of that department is always sought for. But in these cases, the funds necessary for carrying on the works are provided for in the D.P.W. estimates with reference to para 8 of the Govt. of India Resolution of 1884 quoted in para 8 — supra & the works themselves are executed under the supervision of the Public Works Department Officers.

(True Copy & Extract)

Secretary.

To the Secretary to Government, Revenue Department.

Sir,

I have the honor to state that the Board is strongly of opinion that no change should be made in the present system of auditing & control-ling the expenditure on forest public works executed by departmental officers. Where the execution of forest public works especially re-quires professional skill, or where owing to their location at head-quarters or for other reasons, it is deemed advantageous to entrust them to the P.W.D., the assistance of that department is always sought for. But in these cases, the funds necessary for carrying on the works are provided for in the D.P.W. estimates with reference to para 8 of the Govt. of India Resolution of 1884 quoted in para 8 — supra & the works themselves are executed under the supervision of the Public Works Department Officers.

(True Copy & Extract)

Secretary.

O/18 4,000 19-7-97.

Revenue (1898) Department.

855

CURRENT No. 1779.

Ref

This is one of many replies to S. Others have come in
Perhaps in Piers. Look up and have this printed

Cancl
18/2/1898

CURRENT NO. 855

Finl

From The Board of Revenue
(Secy to Govt)

Govt Res. 1267 Fin.
Order

Transferred to the
Financial Department with
an expression of concurrence
in the remarks of the Board
of Revenue.

R Thorpe Lumley

Actg Under Secy to Govt

Fort St George
12th March 1898

Rec'd 15th March '98
Rd 16-3-98

To
The Financial Secy.
with Copy of H. Fin note.

R.O

Jc

H Fin
16-3-98

Fin No. 774.

Dated 28th February 1898.

Received 4th March —

Registered 5 —

Enclosures

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SUBJECT.

Bringing to the notice of
Govt. the difficulties that would
be caused by the transfer of
the control and the audit of
expenditure on Salt works costing
more than Rs. 1000 to the Public
Works Dept.

(True Copy & Extract)

Secretary.

To the Secretary to Government, Revenue Department.

Sir,

I have the honor to request that the following remarks may be submitted to Government in connection with the proposal to transfer the control and audit of expenditure on Salt works costing more than Rs. 1000 to the Public Works Department.

2. The Board are of opinion that the transfer of control and audit of expenditure on Salt works costing more than Rs. 1000 to the Public Works Department officers will be attended with considerable inconvenience to the Revenue Officers who are in charge of the Salt Revenue and will involve the necessity of the employment of a larger establishment than is now required.

3. For these reasons, the Board is strongly of opinion that no change should be made in the present system of auditing & controlling the expenditure on forest public works executed by departmental officers. Where the execution of forest public works specially requires professional skill, or where owing to their location at headquarters or for other reasons, it is deemed advantageous to entrust them to the P.W.D., the assistance of that department is always sought for. But in these cases, the funds necessary for carrying on the works are provided for in the D.P.W. estimates with reference to para 2 of the Govt. of India Resolution of 1884 quoted in para 2 supra & the works themselves are executed under the supervision of the Public Works Department officers.

BACK PAPERS.

G.O.	No.	Department.	Date.
	1012	Home	4-12-94
Rev.	2830	"	7-1-84.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

76

Copy of Note by the Honorable Sir Henry Bliss, K.C.I.E. dated 11th March 1898.

It seems to me that not only the administrative inconvenience has to be considered, but the financial loss. As things now are, India pays 2/3 of the cost of Salt works. But if this change is made, won't the Provincial Public Works Department have to find the money? That is won't the whole charge fall on Provincial?.

(Initialled) H. W. B.

Rev.

8

1898
Financial Dept
Endos. No. 1
To
O. No. 855

Financial

~~Public~~ (1898) Department.

CURRENT No. 902

CHIEF SECRETARY
19 MAR 1898
GOVERNMENT OF MADRAS

From R. P. W. Dept

Order

No. 776

Dated 17-3-98

Received } 19-3-98.
Registered }

Enclosures

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SUBJECT.

Expenditure on Public Works in charge of Civil officers: Commenting with remarks & Proceedings from the Secy. P.W. Accounts stating that there is no objection per se to the transfer of the Central audit & Records of — pm the Civil to the P.W. Dept that several subsidiary questions will have to be considered.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

[F. 23]
1,000—11-6-97.

Financial (1898) Department.

CURRENT No. 1034.

Rl. Add to print & Stms me file first Chal 29/3/98

Note. Reply from Revenue regarding Minor Irrigation is still due.
RVJ 4/4/98

From

The Judicial Dept

Order

No. 520

Dated 25. 3. 98

Received

Registered 29/30 . 3 - 98

Enclosures one

Spare copies

SUBJECT.

Informing the Fin.l Dept that it is not desirable as far as the expenditure under the Jud.l Dept is concerned that expenditure above Rs 1000 on Public works in charge of civil officers should be audited by the Accts Officers of the P.W.D.

BACK PAPERS.

G.O.	No.	Department.	Date.
	1012	Finl	4-12-97
	1634-35	" S.C	19-7-84
	1823	"	21-9-80

FURTHER PAPERS.

G.O.	No.	Department.	Date.

O 18 4.01 19-7-97. Financial

Revenue (1898) Department.

CURRENT No. 1240 ~~1538~~.

Send this on (after putting up papers) to the S.C. who has the file of Irrign.

Cons 26 Feb 98

148

Finl Current No. 1240

From The Bd: of Rev., Rev: Sett:

Endt: No: 1743 dy 22d apr: 1898.

~~Order~~

Transferred to the Financial Department with an expression of concurrence in the Board's remarks in para 2.

(By order)

H Elmar Jones

Asst: Under Secy to Govt

No. 72 Prem.

Dated 10th Feby: 1898

Received 22

Registered 23

Enclosures

Spare copies.

SUBJECT.

Submg. Board's remarks, so far as minor Irrigation works are concerned, on the proposal of the Govt. of India re: transfer of the control, audit and record of expenditure from the Civil to the P. W. D.

To

The Finl: Deptt.

Recd 25/4/98

Reg[d] 26/4/98

circulated to the Honble Member

T.P.K. 27.4.98

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

[J. / 52]
1,000—29-7-96.

Judicial (1898) Department.

CURRENT No. 3815

From the Financial Department,

~~Order~~

To the Dupty. Sol. to Govt.
The agents of the Govt. in Kangra
& Viziag. & the Govt. agent, Sudanin (n.o.)
for detailed information
as to the procedure now
adopted for the control,
audit & record of the charges
incurred by Civil officers
on Public Works on their
charge.

Dated 5
Received 13 9 '98
Registered
Enclosures
Spare copies.

No. 1886

SUBJECT.

Classification and audit of civil works by civil officers.

H.D.
16/9/98 Note
The papers relating to this
file are now in the Fin. Dept.
H.D.

To the Dpty. Sol. to Govt.
" Agent of the Govt., Kangra
" ——————, Vizag.
" Govt. Agent, Sudanin } n.o.

Pursuant to Endorsement
not to be
published
697-8/98 3rd

BACK PAPERS.

G.O.	No.	Department.	Date.
Fmt	7[illegible] (Mb Cafes Fmt)		
370 S	7.5.95 Fmt	1823 S	4.9.89
1040 S	29-11-94 Fmt	2483 W S	2-10-79
698 S	29.4.98 Jud		
697 S	29-4-98 do		
520 S	25.3.98 do		

FURTHER PAPERS.

G.O.	No.	Department.	Date.

FINANCIAL DEPARTMENT.

Proceedings of the Board of Revenue (Land Revenue), Mis. No. 58, dated 10th January 1898.

Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), No. 72, dated 10th February 1898.

Proceedings of the Board of Revenue (Land Revenue), Forest Section, Forest Mis. No. 89, dated 17th February 1898.

Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 774, dated 28th February 1898.

G.O., No. 727 W., dated 17th March 1898.

G.O., Mis. No. 520, Judicial, dated 25th March 1898.

CLASSIFICATION AND AUDIT OF CIVIL WORKS BY CIVIL OFFICERS.

I.—CLASSIFICATION.

Public works have in the past been classified or booked in various ways, viz.: (*a*) wholly in the Civil accounts, (*b*) wholly in the Public Works accounts, (*c*) partly in the one and partly in the other, and (*d*) first in the one and then by transfer of book adjustment in the other.

Page 262 of the Moral and Material Progress Report for 1882–83.

2. The Public Works Department came into existence in 1855 and was at first entrusted with the execution of public works of every description, including works of petty construction and repair for all Civil departments, the outlay being included wholly in the *Civil* estimates. This continued up to the beginning of 1880.

* (See also page 2 of proof.)

3. About this period a re-organization took place and under paragraph 10 of G.O., No. 2483 W.,* dated 2nd October 1879, all ordinary works of petty construction and repair costing not more than Rs. 1,000 in each case were ordered to be transferred to the departments concerned and provided for in the Civil budget with effect from 31st December 1879.

4. The distinction between works executed (i) by *Public Works officers* and (ii) by *Civil officers* first appears in the Civil estimates of 1880–81, but the transactions of the Public Works Department continued to be recorded in the Civil estimates for some time longer and were removed

from the "Civil" to the "Departmental" section only in the revised estimates of 1882–83.

5. The charges on account of petty construction and repair were shown together for all Civil departments under *45. Civil Works—Civil* up to 1886–87, but have since then been transferred to the appropriate service heads on the recommendation of the Finance Committee.

II.—AUDIT.

6. In a circular of September 1880, the Government of India in the Public Works Department laid down certain rules as regards the outlay upon public works in charge of Civil officers. Under these rules all such outlay, with the exception of—

(*a*) charges for petty construction and repair adjusted against the budget grants of the departments concerned,

(*b*) certain miscellaneous expenditure on ferries and roadside arboriculture, grants to municipalities and the establishment and contingencies of staging bungalows and encamping grounds and

(*c*) cemetery charges paid by civil officers,

were to be audited by, and brought to account on the books of, the Examiner of Public Works Accounts concerned, the works being carried out by the Civil officers as Public Works disbursers and reckoned as public works in charge of Public Works officers.

G.O., No. 1823, Financial, dated 21st September 1880.

7. The Government of India drew attention to these rules in September last and intimated that it had been brought to notice that, in many provinces, Public Works expenditure of considerable amounts incurred by Civil officers were audited and brought to account by the Civil Accountant-General as "public works in charge of Civil officers"; that this course was unauthorized; and that it was desirable that the expenditure on public works of any importance should be subjected to the stricter and technical audit of the Public Works Examiners. India, therefore, requested that, unless this Government had any objections to urge, orders might be issued to ensure that all expenditure upon public works by Civil officers, except on the simpler class of works mentioned in the preceding paragraph, should be audited by the Account officers of the Public Works Department,

Finance and Commerce Department letter, No. 4280 A., dated 24th September 1897, on page 3 of the proof of currents.

and adjusted in the Public Works accounts. It was added that any work, the expenditure on which exceeded a money limit of Rs. 1,000, should not be considered as coming within the category of "petty construction and repairs" and should not therefore be adjusted against the department concerned. It was further pointed out that these instructions did not refer to any rules which might have been laid down for the audit of public works chargeable to Local Funds.

8. The Accountant-General was requested to state how far this resolution affected the classification of the accounts and existing orders. His reply is printed on pages 3 and 4 of the proof of currents. He pointed out that, as regards works of petty construction and repairs executed departmentally, no alteration was required in the existing orders which fixed Rupees 1,000 as the maximum limit for a single work, but that the resolution of the Government of India affected the works carried out departmentally in the following departments:—

Letter, No. 3589, dated 17th November 1897.

REVENUE DEPARTMENT.

(*a*) 5 & 7. *Salt and Excise.*

(*b*) 11. *Forest.*

(*c*) 20. *Police—Cattle Pounds.*

(*d*) 43. *Minor Works and Navigation.*

JUDICIAL DEPARTMENT.

(*e*) 19 A. *Law and Justice.*—Agency Works in Ganjám, Gódávari and Vizagapatam.

(*f*) 20. *Police*—Police Huts, Station houses, &c.

G.O., No. 370, Financial, dated 7th May 1895.

Salt and Excise.

9. The question of the procedure in regard to the departmental construction and repair of Salt works was raised by the Government of India in 1883 and the system was fully described in the Commissioner's letter, No. 464, dated 21st January 1884, on pages 1 to 4 of G.O., No. 1556 W., dated 20th June 1884, and explained to the Government of India in letter, No. 1557 W. of the same date. It was then pointed out to India that the works connected with this department are generally of such a nature as do not require the employment of skilled labour; that the agency of the Public Works Department is always available for works of a higher class and that the advice and assistance of this department were

called in when necessary; that financial regularity was strictly observed in the execution of works by departmental agency, the powers of sanction vested in the different officers being clearly laid down; that the numerous and generally insignificant Salt buildings and works are situated in localities outside the general range of the limited and already more than fully employed Public Works staff; that whilst India referred to expenditure on buildings only, the outlay in the Salt Department is by no means confined to buildings proper, but deals also with the excavation and clearance of channels, construction and repair of branch roads and fences, formation of earthen platforms, drying grounds, patrol paths, etc.; and that the Governor in Council saw no reason to disturb the procedure then in force which worked satisfactorily.

10. Ten years later the Government curtailed the powers of the Commissioner of Salt Revenue by restricting his powers of sanction in exactly the same manner as the Government of India circular, if strictly applied to this department, would restrict them. The Board then pointed out that this curtailment of the powers of the Commissioner of Salt Revenue, who had, since the re-organization of the Board in April 1887, exercised the powers of sanction hitherto exercised by it, would entail considerable delay in the execution of works besides additional correspondence and increase of work in the Board's office and would be detrimental to the public interests. Upon this, Government ruled that the Board of Revenue in the Separate Revenue Department should be exempted from the general order which laid down Rs. 1,000 as the maximum limit in the case of new works and repairs. For the reasons which were given in the papers which have just been referred to, the Board (*vide* its Proceedings, No. 774, dated 28th February 1898, on page 9 of the proof of currents) strongly deprecates any change as regards the Salt Department in the direction indicated by the Government of India. The Board represents that the departmental works costing more than Rs. 1,000 apiece are only 2·22 per cent. of the total number of works of all description executed and cost only 31·20 per cent. of the total expenditure. They are, moreover, simple and many of them involve nothing but the carrying out of a standard plan prescribed in accordance with professional opinion. The officers who execute them

G.O., No. 1191, Financial, dated 27th November 1893.

Resolution, No. 14, dated 19th January 1894, in G.O., No. 172, Financial, dated 27th February 1894.

G.O., No. 172, dated 27th February 1894.

Pages 5 and 6 of the proof.

are trained under the orders of Government sufficiently well to ensure capable execution. The estimates are prepared in considerably more detail than is the practice in the Public Works Department and are subjected to strict scrutiny, and, in point of rates, the Board believes that it can in most instances show a considerable reduction on those employed in the Public Works Department without sacrifice of efficiency. Whenever any point of engineering difficulty arises, the professional opinion of Public Works Department officers is invariably obtained. The accounting of the works is done in the Board's office under a system which has worked well and is thoroughly understood by those who have to work it. The Board is therefore of opinion that the advantages to be gained by adopting the proposal of the Government of India are not such as would compensate for the delays that would be involved and the additional work that would be thrown upon a number of officers by subjecting the works done by the Salt, Abkári and Customs Department (which is, in this respect, a semi-professional one) to the same scrutiny and control as works undertaken by other departments, whose officers have, as a rule, no professional knowledge or experience and whose works are few and unimportant in comparison.

11. In this connection the Honourable Member has noted in the Revenue Department—

> It seems to me that not only the administrative inconvenience has to be considered, but the financial loss. As things now are, India pays three-fourths of the cost of Salt works. But if this change is made, won't the Provincial Public Works Department have to find the money? That is, won't the whole charge fall on Provincial?

12. It is submitted that Provincial would have to find the money if the work were classified as Provincial Civil works. It is not quite clear that they would be so classified, and Public Works Department may, it is thought, be asked to note on this point. If the charge fell upon *Provincial*, India might be asked to make a special assignment during the present contract.

Forest.

13. The present practice under which the cost of public works executed by Forest officers is provided for in the budget estimates of the department is, the Board points out, authorized by Government of India (Finance and Commerce

Department) resolution, No. 1040, dated 7th May 1884 (printed on page 1 of G.O., Nos. 1634, 1635, Financial, dated 19th July 1884), paragraph 2 of which lays down that all buildings and works executed by the Forest staff without the assistance of the Public Works Department shall be provided for in the estimates of the Forest Department. The Board presumes that it is not the object of the circular now under consideration to overrule any existing orders.

14. The *audit* of expenditure on Forest public works varies, at present, according to the source from which it is met, and the Board is of opinion that, when funds for these works are provided for in the Forest budget, the control, audit and record of the charges incurred should be departmental as in the case of expenditure on other departmental works, such as demarcation, &c. Any other system would, the Board considers, result in unnecessary duplication of work and much confusion in the accounts. Forest buildings and communications are, the Board points out, mostly constructed in remote localities and are intended to serve the special needs of the department. These works must be left to the department itself for construction and provision of funds according to the varying needs and exigencies of Forest administration. Rough work is often all that is required, and this can be done at a smaller cost than work executed by the Public Works Department. The effect of transferring to that department the duty of providing funds for such works and the necessary control over them would, the Board fears, inevitably tend to delay their execution and to cause inconvenience and, in some cases, loss of revenue, besides making the works themselves more expensive. Where the execution of Forest public works specially requires professional skill or where owing to their location at head-quarters or for other reasons it is deemed advantageous to entrust them to the Public Works Department, the assistance of that department is, the Board observes, always sought for. In these cases funds are provided for in the Public Works Department estimates and the works themselves are executed under the supervision of the Public Works Department officers in accordance with India's resolution quoted in the preceding paragraph. For the foregoing reasons the Board is strongly opposed to any change in the present system and its opinion is upheld by the Revenue Department (*vide* yellow paper note on page 7 of the current).

15. The Accountant-General points out in paragraph 3 of his letter on page 4 of the proof of currents that under article 98 (*u*) of the Civil Account Code the Salt and Forest Departments form an exception to the general rule fixing the limit of Rs. 1,000 for each single work executed departmentally, but he considers it doubtful whether these two departments can continue to be so treated and he suggests a reference to India.

Board's Proceedings, No. 58, dated 10th January 1898, on page 5 of the proof of currents.

Cattle Pounds.

16. Works connected with cattle pounds seldom cost so much as Rs. 1,000 in any individual case, and the powers of the Board of Revenue are limited to this amount (*vide* appendix to G.O., No. 370, Financial, dated 7th May 1895). It would hardly be worth while to transfer to the Public Works accounts the few cases in which this maximum may be slightly exceeded.

Minor Irrigation Works.

17. The facts regarding the classification of these works are clearly set out in Board's Proceedings, No. 72, dated 10th February 1898, printed on page 10 of the proof of currents. In May 1880 the repair and maintenance of minor irrigation works was transferred to the Revenue Department, the required funds being placed at its disposal by the Public Works Department. In July 1883 the Board of Revenue was authorized to distribute the allotment provided in the preliminary issue of the irrigation budget. Under this system the audit of the expenditure was conducted by the Accountant-General, the total expenditure for the year being finally adjusted by the Examiner of Public Works Accounts. In July 1893, on the suggestion of the Accountant-General, the final adjustment was made in the civil books instead of passing it on to the Public Works Department, the Board considering it immaterial where the transactions were recorded. The receipts and charges on account of minor irrigation works in charge of the Revenue Department have thus been brought on the civil estimates and accounts.

G.O., No. 284 I., dated 5th May 1880.
G.O., No. 900, Revenue, dated 23rd July 1883.

G.O., No. 835, Financial, dated 28th August 1893.

18. It is not quite clear whether this system requires modification with reference to the Government of India circular now under reply. The Accountant-General inclines to the view that minor irrigation works do not fall under the exceptions in paragraph 2 of the Government of India circular, and he states that

Paragraph 5 of his letter on page 4 of the proof of currents.

if the expenditure on these works is regarded as falling under exception (*a*) in that paragraph—works charged to the budget grants of the departments concerned—the outlay on each work will have to be restricted to Rs. 1,000. The Board points out that it is true that in the majority of cases the expenditure on these works is not considerable but that there have been cases in which a larger outlay than Rs. 1,000 has been incurred and it seems unadvisable in such cases to restrict the expenditure to Rs. 1,000. The limit which now governs the expenditure is that the outlay should not exceed one-fifth of the aggregate revenue during the preceding five years and the Board considers that an absolute limit will be unsuitable to the case. The Board sees no objection to the outlay on these works being audited by, and brought to account on the books of, the Examiner of Public Works Accounts, the works being carried out by Revenue officers as public works disbursers and reckoned as public works in charge of Public Works officers, *i.e.*, practically a reversion to the system which obtained before 1893. The Revenue Department concurs in the foregoing views.

That is, to put it in another way, a work yielding an average revenue of Rs. 1,000 a year may be classed as a "Minor irrigation work". Is this so? What is it which makes a work a "Minor irrigation work" and to place its upkeep under the Collector instead of under the Public Works Department? It seems to me that a work which yields an average revenue of Rs. 1,000 is hardly "Minor."

(Intld.) H.W.B.

Please see Board's Standing Orders, Nos. 187 and 188 [Chapter XIII] and G.O., No. 284 I., dated 5th May 1880.

(Intld.) C.M.S.
13-8-98.

The office will no doubt be able to answer the query above.

The worst of the Public Works Department control of scattered works of irrigation is that they have not the staff to ascertain and carry out the *petty* works of repair that are needed from year to year. They can and will carry out a big job in the way of repair, but then owing to the cause above noted they are apt to leave the work severely alone until it again gets in so bad a condition as to necessitate another "big job." The revenue control of these petty repairs on scattered works is therefore necessary. In the case of a large *system* of irrigation under the Public Works Department —such as Kistna or Gódávari — the control extends to the details and the petty repairs throughout and year by year. The same thing is required for scattered works, but it is not possible for the Public Works Department to give it.

(Intld.) A.T.A.

G.O , No. 1040, Financial, dated 29th November 1894.

Agency Works.

19. These works are connected mainly with the construction and repair of roads and, in some cases, of buildings in the Agency tracts of Ganjám, Vizagapatam and Gódávari, the expenditure being debited to 45. Civil Works in charge of Civil Officers. Under existing orders the Agents of these districts are empowered to sanction new roads up to a limit of Rs. 3,000 and repairs to communications without limit, the power of sanction as regards buildings being subject to the general limit of Rs. 1,000 for each work. The Accountant-General in paragraph 4 of his letter on page 4 of the proof of currents considers that this class of work does not fall under any of the exceptions in the Government of India circular and should apparently be transferred wholly to the Public Works Department, but he points out that the Government of India order does not object to the execution of these works by Civil Officers, provided they act as Public Works disbursers, so that the

Letter No. 54 A.G., dated 1st February 1898, on page 12 of the proof of currents.

only change necessary would be the transfer of the control, audit and record of the expenditure from the Civil to the Public Works Department.

20. *Ganjám.*—The Agent considers that the proposed transfer is most undesirable and that it would be extremely prejudicial to the proper and economical execution of these works. He states that the execution of public works by the Public Works Department in the Agency tracts has been notoriously slow and expensive, this being largely due to the peculiarities of the labour market in the hill tracts and the unsuitability of the form of vouchers and account prescribed in the Public Works Code. Works in charge of the Public Works Department are, he states, as a rule executed on piece-work and contract system, but no contractors can be induced to take up the work of scattered repairs in the remote parts of the Agency except at an enormous percentage of profit, nor is it possible to enforce the payment by contractors of their proper wages to the labourers employed. The works of "repairs" are, moreover, for the most part such as do not admit of detailed measurement which is essential to the system of Public Works accounts. Revenue Officers in the hill tracts have, in the Agent's opinion, far more influence than Public Works Officers and Divisional Officers are constantly on tour; a Public Works Officer may visit the hill tracts once a year for a short period. The Agent has no objection to the audit of expenditure on Agency works being conducted by the Examiner of Public Works Accounts, provided that it is clearly specified that the submission of accounts in Public Works forms will not be insisted on. He points out that a large proportion of the vouchers will be in Uriya, and it is doubtful if the Examiner will be able to check them aright. He sums up the position by insisting that the control and record of Agency expenditure must, if good work is to be done, vest in the Agent to the Governor and his Sub-Divisional Officers as heretofore.

Letter No. 52, dated 2nd February 1898, on page 13 of proof of currents.

21. *Vizagapatam.*—The Agent states that Agency works in this district, both new and repairs, are executed without detailed estimates owing to the inherent difficulties of the locality. The sanctioned allotments for each division are placed at the disposal of the respective Divisional Officers at the commencement of the official year, the works are then executed either

through contractors or by departmental agency, and the expenditure is adjusted by Divisional Officers by detailed bills supported by vouchers. The Agent considers that, if the Public Works Department is to control the expenditure, it will have also to conduct it but that this is not possible as its methods are not suited to the country, while those now in vogue have on the whole hitherto produced a fair return for the money expended.

22. *Gódávari.*—The Agent states that if the audit and classification of public works is to be transferred to the Public Works Department, the Tashildars and the Deputy Tahsildars in the Agency tracts will have to be made Public Works disbursers, but that if the Special Assistant Agent is made a Public Works disburser, there will be a considerable and undesirable addition to the work in his office.

Letter No. 49, dated 9th March 1898, on page 13 of proof of currents.

23. The Judicial Department endorses the foregoing objections—*vide* G.O., No. 520, Judicial, dated 25th March 1898.

Pages 13 and 14 of proof of currents.

Police Huts and Station-houses.

24. The Inspector-General points that about Rs. 30,000 is expended annually on the construction of huts, but that the expenditure is large, because of the number of huts constructed, the buildings being all simple structures without any costly materials and not involving the use of skilled labour. No advantage would, therefore, in his opinion be gained by the vouchers and estimates being submitted to and audited by the Examiner of Public Works Accounts.

Letter No. 447, dated 5th February 1898, on page 12 of proof.

25. The Examiner (*vide* his office-note No. 241-A./A., dated 22nd February 1898, on page 11 of the proof of currents) sees no objection *per se* to the transfer of the control, audit and record of expenditure of the works concerned from the Civil to the Public Works Department, but he points out that before this actually takes place several subsidiary questions would have to be considered and determined, and that these can be gone into after the replies from the other departments are received, if it is then decided that the transfer should take place.

26. The foregoing summary of the replies of the administrative departments concerned, with the works constructed departmentally which fall under India's resolution, show that these departments

are generally opposed to any change in the existing procedure. The Board has no objection as regards minor irrigation works, but it seems to be a question whether this single change is desirable.

27. Under the foregoing circumstances, it is submitted that India may be informed that this Government is of opinion that the existing procedure should be left undisturbed.

G.O., No. 627, Financial, dated 28th August 1895.

28. In addition to the departments mentioned above, it should be noted that the outlay on Mount Capper Jail, Cuddalore, has been exhibited during the last three years under 45. Civil Works instead of under 19-B. Jails, this transfer being formally sanctioned by the Government of India itself. It is not known how far this system of departmental construction of jail work is to be varied, but the papers in G.O., Nos. 697-98, dated 29th April 1898, show that the policy at present is to execute works more extensively by departmental agency in the Jail department. The experience gained by the construction of the Cuddalore Jail is certainly in favour of such a course. In that case there was a saving on the original estimate of the Public Works Department, and the execution of the work has been pronounced to be excellent by the Public Works Department itself. It is for orders whether anything should be said to India about these jail works.

Vide I.G.'s letter in G.O., No. 984, Judicial, dated 24th June 1898.

(Intld.) C.M.S.
28-7-98.

Hon'ble Member.

I consider that the changes which the orders of the Government of India involve are to be deprecated and that India should be addressed objecting to the change. It is to be noticed that no reason why the change should be introduced is given except that it is desirable that "expenditure on Public Works of any importance should be subjected to the stricter and technical audit of the Public Works Examiners." But the papers show that if this means that the works should be carried out under the conditions precedent to that technical audit, it is very undesirable mostly to apply it in the case of the departments and classes of works mentioned in the note. This has been already recognized by India in the case of the Salt and Forest Departments.

2. In the case of minor irrigation works, the system now in vogue has

worked for years smoothly and advantageously. It enables the ryots to get the petty repairs in which they are interested done expeditiously and prevents much discontent and grumbling on the part of the ryot population. The great mass of the works are below Rs. 1,000 and it will be extremely inconvenient to have two systems in connection with the minor irrigation grant. The works need no skilled supervision and there is nothing which mere audit as apart from improved supervision could rectify or improve.

3. As to cattle pounds, no work ought ever to exceed Rs. 1,000. Pounds are usually built on a standard plan and, as I recollect, never cost more than Rs. 500. These works ought to be exempted for the same reasons that petty works are so.

4. As to Agency works, I think stricter control should now be insisted on. They are often large works costing much money, and here I think it might be advantageous to require the audit and record of the expenditure to be subjected to the scrutiny of the technical branch. The system in regard to these works seems somewhat dangerously loose at present.

5. The police huts are all petty works and may be left as at present.

(Intld.) G.S.
6-8-98.

A good many of the replies seem to me to miss the point at issue. It is not a question at all of the execution of works, but of the system under which funds are to be provided and accounts rendered and audited. It does not much matter, so far as I can see, how the funds are provided; but it may matter very much how the accounts are rendered. I know how they are rendered in the Salt Department which spends more money than most. There is a regularly prescribed system. But is there any such system in regard to the expenditure on works by the Forest Department, by Collectors (on minor irrigation works, pounds, &c.) or by the Inspector-General of Police or the Agents? I do not know. If not, I should say that there ought to be such a system. The question would then arise whether, if there was such a system, it might not be as well that the Public Works Examiner should work it. Or would his doing so greatly add to the labour of the officers who now actually carry out the works? It much depends on the number and kind of the

forms and returns he would require to be used. Without information on this point I dont quite see how India's question can be answered. It strikes me that the only satisfactory way of getting the question answered will be to refer it to a Committee consisting of the Secretaries in the departments interested (Judicial, Revenue and Public Works) who could call on the Accountant-General and Examiner for information and advice.

(Intld.) H.W.B.
8-8-98.

I have no objection to the formation of such a Committee as is proposed above. The replies certainly do not furnish information as to what the effect would be of having accounts, &c., checked and controlled by the Public Works Examiner. Would the forms and routine generally hamper the execution of works or tend to a condition of things in which the excellence of the accounts and vouchers of a work attract more care and attention than the excellence of the work to which they relate.

The change that would be effected can easily be ascertained by the proposed Committee.

(Intld.) A.T.A.
12-8-98.

The papers and notes should be circulated to Revenue and Public Works Departments un-officially first. It seems to me that the first step is to get detailed reports on the points noted from the Subordinate heads of departments and to get the reports properly digested when it would be possible to meet and consider the matter and draw up the report desired by Hon'ble Members.

(Intld.) G.S.
17-8-98.

1886 25-9-98

To the Revenue
„ Public Works
„ Judicial
} Departments U.O.

A. Edgington
for Chief Secretary

P.W.D
Clw 7826
Rd/3-2-88
Regd: 20.2.88

C8/8
a/2/8

Note These papers should have been submitted earlier but were delayed in the Budget Section at Madras & when they reached the C.A they were in such a form that he it was necessary to rebast the entire note before submission

Clerk
28.7.88

Page 262 of the Moral and Material Progress Report for 1882-83.

not available in Library

(See also page 2 of proof) D

Financial Department

G.Nos. 214, 739, 855, 902, 1034 & 1240

Quote all Q.

Subject

Classification and Audit of Civil Works by Civil Officers.

ORDERS

CS

1. Classification

Public Works have in the past been classified or booked in various ways: viz., (a) wholly in the Civil Accounts (b) wholly in the Public Works Accounts, (c) partly in the one and partly in the other and (d) first in the one and then by transfer of book adjustment in the other.

2. The Public Works Department came into existence in 1855 and was at first entrusted with the execution of public works of every description, including works of petty construction and repair for all civil departments, the outlay being included wholly in the Civil Estimates. This continued up to the beginning of 1880.

3. About this period a reorganization took place and under para 10 of G.O.No.2483 W, d/2-10-79, all ordinary works of petty construction and repair

repair costing not more than Rs.1,000 in each case were ordered to be transferred to the departments concerned and provided for in the Civil Budget with effect from 31st December 1879.

4. The distinction between works executed (i) by Public Works Officers and (ii) by Civil Officers first appears in the Civil estimates of 1880-81 but the transactions of the Public Works Department continued to be recorded in the Civil estimates for some time longer and were removed from the "Civil" to the "Departmental" section only in the revised estimates of 1882-83.

5. The charges on account of petty construction and repair were shown together for all Civil departments under 45 Civil Works-Civil up to 1886-1887, but have since then been transferred to the appropriate service heads on the recommendation of the Finance Committee.

Page 230, para 259 of Vol. put up

II. A U D I T

6. In a circular of September 1880, the Govt. of India in the P.W.D. laid down certain rules as regards the ~~accounts of Civil Officers under which all~~ outlay upon Public Works in charge of civil officers with the exception of this letter relates all such outlay

G.O.No.1823 Finl., d/21-9-80 B

(a) charges for petty construction and repair ~~which are~~ adjusted against the budget grants of the departments concerned;

(b) certain miscellaneous expenditure on ferries and roadside arboriculture,

Fin. & Com. dept. letter No. 4280 A, d/24-9-97, on page 3 of the proof of currents.

grants to municipalities and the establishment and contingencies of staging bungalows and encamping grounds &

(c[redacted] paid by Civil officers

were to ~~should~~ be audited by, and brought to account on the books of, the Examiner of P.W. Accounts concerned, the works being carried out by the Civil Officers as Public Works disbursers and reckoned as Public Works in charge of Public Works Officers.

7. The Govt. of India drew attention to these rules in September last and intimated that it had been brought to notice that in many provinces, Public Works expenditure of considerable amounts incurred by Civil officers were audited and brought to account by the Civil Acct. Genl. as "Public Works "in charge of Civil officers"; that this course was unauthorized, and that it was desirable that the expenditure on Public Works of any importance should be subjected to the stricter and technical audit of the P.W. Examiners. India therefore requested that, unless this Govt. had any objections to urge, orders might be issued to ensure that all expenditure upon Public Works by Civil Officers, except on the simpler class of works mentioned in the preceding paragraph, should be audited by the Account Officers of the Public Works Dept. and adjusted in the Public

Works

Works Accounts. It was added that any work the expenditure on which exceeded a money limit of Rs. 1000 should not be considered as coming within the category of "petty construction and repairs" and should not therefore be adjusted against the dept. concerned. It was further pointed out that these instructions did not refer to any rules which might have been laid down for the audit of Public Works chargeable to Local Funds.

8. The Acct. Genl. was requested to state how far this resolution affected the classification of the accounts and existing orders. His reply is printed on pages 3 and 4 of the proof of currents. He pointed out that as regards works of petty construction and repairs executed departmentally, no alteration was required in the existing orders which fixed Rs. 1000 as the maximum limit for a single work, but that the resolution of the Govt. of India affected the works carried out departmentally in the following departments:-

Letter No. 3589, d/17-11-97.

G.O.No. 370, Finl.d/7-5-95.

REVENUE DEPARTMENT

(a) 5 and 7.- Salt and Excise

(b) 11.- Forest

(c) 20.- Police - Cattle Pounds

(d) 45.- Minor Works and Navigation

JUDICIAL DEPARTMENT

(e) 19 A. - Law and Justice. - Agency Works in Ganjam, Godavari and Vizagapatam.

(f) 20.- Police.- Police Huts, Station Houses, &c.

S A L T

S A L T and E X C I S E

9. The question of the procedure in regard to the departmental construction and repair of Salt Works was raised by the Govt. of India in 1883 and the system was fully described in the Commissioner's letter No. 464, dated 21st January 1884 on pages 1 to 4 of G.O. No. 1556 W, dated 20th June 1884 and explained to the Govt. of India in letter No. 1557 W of the same date. It was then pointed out to India that the works connected with this dept. are generally of such a nature as do not require the employment of skilled labour; that the agency of the P.W.D. is always available for works of a higher class and that the advice and assistance of this dept. were called in when necessary; that Financial regularity was strictly observed in the execution of works by departmental agency, the powers of sanction vested in the different officers being clearly laid down; that the numerous and generally insignificant salt buildings and works are situated in localities outside the general range of the limited and already more than fully employed Public Works staff; that whilst India referred to expenditure on buildings only, the outlay in the Salt Dept. is by no means confined to buildings proper but deals also with the excavation

and

and clearance of channels, construction and repair of branch roads and fences, formation of earthen platforms, drying grounds, patrol paths etc., and that the Governor General in Council saw no reason to disturb the procedure then in force which worked satisfactorily.

10. Ten years later the Govt. curtailed the powers of the Commr. of Salt Rev: by restricting his powers of sanction in exactly the same manner as the Govt. of India circular if strictly applied to this dept., would restrict them. The Board then pointed out that the curtailment of the powers of the Commissioner of Salt Rev: who had since the reorganisation of the Board in April 1887 exercised the powers of sanction hitherto exercised by it, would entail considerable delay in the execution of works, besides additional correspondence and increase of work in the Board's Office and would be detrimental to the public interests. Upon this Govt. ruled that the Board of Rev: in the Separate Revenue Dept. should be exempted from the general order which laid down Rs. 1000 as the maximum limit in the case of new works and repairs. For the reasons which were given in the papers which have just been referred to the Board (vide its proceedings No. 774, dated 28th Feb. 1898 on page 9 of the proof of currents) strongly deprecates any change as regards the Salt Dept. in the direction indicated by the Govt. of India

G.O. No. 1191, Finl., d/27-11-93.

II

Resolution No. 14, dated 19th Jan. 1894, in G.O. No. 172 Finl., dated 27-2-94.

V

G.O. No. 172 dated 27-2-94

V

G

The Board represents that the departmental works costing more than Rs.1000 apiece are only 2.22 per cent of the total number of works of all description executed and cost only 31.20 per cent of the total expenditure. They are moreover simple and many of them involve nothing but the carrying out of a standard plan prescribed in accordance with professional opinion. The officers who execute them are trained under the orders of Govt. sufficiently well to ensure capable execution. The estimates are prepared in considerably more detail than is the practice in the P.W.D. and are subjected to strict scrutiny and, in point of rates the Board believes that it can in most instances show a considerable reduction on those employed in the P.W.D. without sacrifice of efficiency. Whenever any point of engineering difficulty arises the professional opinion of P.W.D. officers is invariably obtained. The

The accounting of the works is done in the Board's office under a system which has worked well and is thoroughly understood by those who have to work it. The Board is therefore of opinion that the advantages to be gained by adopting the proposal of the Govt. of India are not such as would compensate for the delays that would be involved and the additional work that would be thrown upon a number of officers by subjecting the works done by the Salt, Abkari and Customs Dept: (which is in this respect a semi-professional one) to the same scrutiny and control as works undertaken by other departments. whose officers have, as a rule, no professional knowledge or experience and whose works are few and unimportant in comparison.

10. In this connection the Hon'ble Member has noted in the Revenue Department.

"It seems to me that not only the administrative inconvenience has to be considered, but the financial loss.

As

"As things now are, India pays three-
"fourths of the cost of salt works.
"But if this change is made, won't the
"Provincial Public Works Dept. have to
"find the money? That is won't the
"whole charge fall on Provincial?"

11. It is submitted that Prov'l. would have to find the money if the work were classified as Provincial Civil Works. It is not quite clear that they would be so classified and P.W.D. may, it is thought, be asked to note on this point. If the charge fell upon Provincial India might be asked to make a special assignment during the present contract.

F O R E S T

12. [illegible] The present practice under which the cost of Public Works executed by Forest Officers is provided for in the buget estimates

of

of the department is, the Board points out, authorized by Govt. of India, Fin: and Commerce Dept: Resolution No.1040, dated 7th May 1884, [printed on page 1 of G.O.No.1634-5, Financial, dated 19th July 1884] paragraph 2 of which lays down that all buildings ~~executed~~ and works executed by the Forest Staff without the assistance of the Public Works Department shall be provided for in the estimates of the Forest Department. The Board presumes that it is not the object of the circular now under consideration to overrule any existing orders.

pages 5 & 6 of the proof

13. The audit of expenditure on Forest Public Works varies, at present, according to the source from which it is met and the Board is of opinion that when funds for these works are provided for in the Forest Budget, the control, audit and record of the charges incurred should be departmental as in the case

of expenditure on other departmental works such as demarcation etc. Any other system would, the Board considers, result in unnecessary duplication of work and much confusion in the accounts. ~~[illegible]~~ Forest buildings and communications are mostly constructed in remote localities and are intended to serve the special needs of the dept. These works must be left to the dept. itself for construction and provision of funds according to the varying needs and exigencies of forest administration. Rough work is often all that is required, and this can be done at a smaller cost than work executed by the P.W.D. The effect of transferring to that dept. the duty of providing funds for such works and the necessary control over them would, the Board fears, inevitably tend to delay their execution and to cause inconvenience and, in some cases loss of revenue, besides making the works themselves more expensive. Where the execution of Forest Public Works specially requires professional skill or where owing to their location at head quarters or for other reasons it is deemed advantageous to entrust them to the P.W.D., the assistance of that dept. is, the Board observes, always sought for. In these cases funds are provided for in the P.W.D. estimates and the works themselves are executed under the supervision of the P.W.D. officers in

accordance

accordance with India's Resolution quoted in the preceding para. For the foregoing reasons the Board is strongly opposed to any change in the present system and its opinion is upheld by the Rev.Dept. (vide yellow paper note on page 7 of the current).

14 The Acct. Genl. points out in para 3 of his letter on page 4 of the proof of currents that under article 98 (a) of the Civil Account Code, the Salt and Forest Dept form an exception to the general rule fixing the limit of Rs. 1000 for each single work executed departmentally, but he considers it doubtful whether these two depts. can continue to be so treated and he suggests a reference to India.

CATTLE POUNDS

15. Works connected with cattle pounds seldom cost so much as Rs. 1000 in any individual case, and the powers of the Board of Revenue are limited to this amount - vide appendix to G.O. No. 570, Finl. dated 7th May 1895. It would hardly be worthwhile to transfer to the Public Works Accounts the few cases in which this maximum may be slightly exceeded.

Board's Proceedings No. 58, dated 10th Jan. 98 on page 5 of the proof of currents

T

MINOR IRRIGATION WORKS

16 The facts regarding the classification of these works are clearly set out in Board's Proceedings No. 72, dated 10th Feb. 1898, printed on page 10 of the proof of currents. In May 1880 the repair and maintenance of minor irrigation works was transferred to the Revenue Dept., the required funds being placed at its disposal by

f.o. No 284 I, 8-5-80 Q

G.O.No.900 Rev., d/23-7-83

F f.o. No 835 Irri, d 28-8-93

by the P.W D. In July 1883 the Board of Revenue was authorized to distribute the allotment provided in the preliminary issue of the Irrigation budget. Under this system the audit of the expenditure was conducted by the Acct. Genl., the total expenditure for the year being finally adjusted by the Examiner of P.W.Accounts. In July 1893 on the suggestion of the Accountant Genl. the final adjustment was made in the civil books instead of passing it on to the P.W.D., the Board considering it immaterial where the transactions were recorded. The receipts and charges on account of minor irrigation works in charge of Rev. dept. have thus been brought on the civil estimates and accounts.

17. It is not quite clear whether this system requires modification with reference to the Govt. of India circular now under reply. The Acct. Genl. inclines to the view that Minor Irrigation works do not fall under the exceptions in para 2 of the Govt. of India circular and he states that if the expenditure on these works is regarded as falling under exception (a) in that paragraph -works charged to the budget grants of the depts. concerned - the outlay on each work will have to be restricted to Rs.1,000. The Board points out that it is true that in the majority of the cases the expenditure on these works is not considerable but that there have been cases in which a larger outlay than Rs.1,000 has been incurred and it seems unadvisable in such cases to restrict the expenditure to Rs.1000. The limit which now governs the is that the outlay should not exceed one-fifth of the aggregate revenue during the preceding

Para 5 of his letter on page 4 of the proof of currents

Page 3 of the printed currents

Heavens Board's Standing Orders No 187 and 188 [Chap XIII] and f.o. No 284 I 9.5.1880. Cancd 18 Vni. 98

That is, to put it in another way, a work yielding an average expenditure revenue of Rs 1000 a year may be classed as a "minor Irrigation work" - Is this so? What is it which makes a work a "minor Irr work"?

preceding five years and the Board considers that an absolute limit will be unsuitable to the case. The Board sees no objection to the outlay on these works being audited by, and brought to account on the books of, the Examiner of Public Works Accounts, the works being carried out by Revenue officers as Public Works disbursers and reckoned as public works in charge of Public Works Officers i.e. practically a reversion to the system which obtained before 1893. The Revenue Dept. concurs in the foregoing views.

AGENCY WORKS

18. These works are connected mainly with the construction and repair of roads and in some cases of buildings in the Agency tracts of Ganjam, Vizagapatam and Godavari, the expenditure being debited to 45 Civil Works in charge of Civil Officers. Under existing orders the Agents of these districts are empowered to sanction new roads up to a limit of Rs. 3600 and repairs to communications without limit, the power of sanction as regards buildings being subject to the general limit of Rs.1,000 for each work. The Acct. Genl. in para 4 of his letter on page 4 of the proof of currents considers that this class of work does not fall under any of the exceptions in the Govt. of India circular and should apparently be transferred wholly to the P.W.D. but he points out that the Govt. of India order does

Do places it upkeep under the Civ. instead of the P.W.D.? It seems true that a work which yields an av: rev: of Rs 1000 is hard to maintain

BS

The offices will no doubt be able to answer the query above. The worst of the D.P.Co. control of scattered works of irrigation is that they have not the staff to ascertain & carry out the petty works of repair that are needed from year to year. They can & will carry out a big job in the way of repair but then owing to the cause above noted they are apt to leave the work severely alone until it again gets in so bad a condition as to necessitate another "big job". The Rev. control of these petty works repairs on scattered works

G.O.No.1040 Finl., d/29th November 1894

is therefor necessary. In the case of a large system of irrigation under the D.P.W. - such as Kistna or Godaveri - the control extends to the details & the petty repairs throughout year by year. The same thing is required for scattered works but it is not possible for the D.P.W. to give it.

AA

does not object to the execution of these works by Civil officers provided they act as P.W. disbursers, so that the only change necessary would be the transfer of the control, audit and record of the expenditure from the Civil to the P.W.D.

Letter No.54 A.G., d/1-2-98 on page 12 of the proof of currents M

GANJAM.- The Agent considers that the proposed transfer is most undesirable and extremely prejudicial to the proper and economical execution of these works. He states that the execution of public works by the P.W.D. in the agency tracts has been notoriously slow and expensive- this being largely due to the peculiarities of the labour market in the hill tracts and the unsuitability of the form of vouchers and account prescribed in the P.W. Code. Works in charge of the P.W.D. he states are as a rule executed on piece-work and contract system, but no contractors can be induced to take up the work of scattered repairs in the remote parts of the Agency except at an enormous percentage of profit, nor is it possible to enforce the payment by contractors of their proper wages to the labourers employed. The works of "repairs" are moreover for the most part such as do not admit of detailed measurement which is essential to the system of P.W. accounts. Revenue officers in the hill tracts have, in the Agent's opinion, far more influence than P.W. officers and Divisional Officers are constantly on tour; a P.W. officer may visit the hill tracts once a year for a short period. The Agent has no objection to the audit of expenditure on Agency works being conducted by the Examiner of P.W. Accounts

provided

provided that it is clearly specified that the submission of accounts in P.W. forms will not be insisted on. He points out that a large proportion of the vouchers will be in Uriya, and it is doubtful if the Examiner will be able to check them aright. He sums up the position by insisting that the control and record of Agency expenditure must, if good work is to be done, vest in the Agent to the Governor and his Sub-Divisional Officers as heretofore.

20 VIZAGAPATAM:- The Agent states that Agency works in this district, both new and repairs, are executed without detailed estimates owing to the inherent difficulties of the locality. The sanctioned allotments for each division are placed at the disposal of the respective divisional officers at the commencement of the official year, the works are then executed either through contractors or by departmental agency and the expenditure is adjusted by divisional officers by detailed bills supported by vouchers. The Agent considers that if the P.W.D. is to control the expenditure, it will have also to conduct it but that this is not possible as its methods are not suited to the country, while those now in vogue on the whole have hitherto produced a fair return for the money expended.

21 GODAVARI:- The Agent states that if the audit and classification of public works is to be transferred to the

Letter No.52, d/2-2-98 on page 13 of proof of currents

Letter No 49 dt 9.3.98 on p. 13 of proof Cy.

the P.W.D., the Tahsildars and the Dy. Tahsildars in the Agency tracts will have to be made P.W. disbursers but that if the Special Asst. Agent is made a P.W. disburser, there will be a considerable and undesirable addition to the work in his office.

22 The Judicial Dept. endorses the foregoing objections-vide G.O.No.520 Judl., d/25-3-98

pages 13 & 14 of proof of currents.

Letter No 447 dt 2.7.98 on page 12 of proof.

POLICE HUTS & STATION HOUSES

23 The I.G. points that about Rs.30,000 annually is expended on the construction of huts, but that the expenditure is large because of the number of huts constructed, the buildings being all simple structures without any costly materials and not involving the use of skilled labour. No advantage would therefore, in his opinion, be gained by the vouchers and estimates being submitted to and audited by the Examiner of P.W. Accounts.

24 The Examiner (vide his office note No.241-A/A, d/22nd Feb. 1898 on page 11 of the proof of currents) sees no objection per se to the transfer of the control, audit and record of expenditure of the works concerned from the Civil to the P.W.D., but he points out that before this actually takes place, several subsidiary questions would have to be considered and determined and that these can be gone into after the replies from the other departments are received, and if it is then decided that the transfer should take place.

25 The foregoing summary of the replies of the administrative depts. concerned with the works constructed departmentally which fall under India's resolution, show that these depts. are generally opposed to any change in the existing procedure. The Board has no objection as regards minor irrigation works but it seems to be a question whether this single change is desirable.

26 Under the foregoing circumstances it is submitted that India may be informed that this Govt. is of opinion that the existing procedure should be left undisturbed.

27 In addition to the depts. mentioned above, it should be noted that the outlay on Mount Capper Jail, Cuddalore, has been exhibited during the last three years under 45 Civil Works instead of under 19 B Jails, this transfer being formally sanctioned by the Govt. of India itself. It is not known how far this system of departmental construction of Jail work is to be carried, but the papers in G.O.No.697-8, d/29-4-98 show that the policy at present is to execute works more extensively by departmental agency in the Jail Dept: The experience gained in the construction of the Cuddalore Jail is certainly in favour of such a course. In that case there was a saving on the original estimate of the P.W.D. and the execution of the work has been pronounced to be excellent by the P.W.D. itself. It is for orders whether anything should be said to India about these

G.O.No.627 Finl., d/28-8-95

VII

VIII

Vide I. G's letter in G.O. No. 984, Judl. d/ 24-6-98

Jail works.

Civil 28/7/98 H.W.

(D)

A good many of the replies seem to miss the point at issue. It is not a question at all of the execution of works, but of the system under which works, funds are to be provided & accounts rendered & audited. It is not much matter, so far as I can see, how the funds are provided, but it may matter very much how the accounts are rendered. I know how they are rendered in the Salt dept. which spends necessarily the most. There is a recently prescribed system. But is there any such system in regard to the expenditure on works by the For: Dept. by Civil (or Civil Irrig. Works, Harbours &c) & by the P. W. officers or the Agents? I don't know. I don't, I should say that there ought to be such a system. The question would then arise whether, if there was such a system, it ought to be assumed that the P.W. Examr should work it. Would his doing so greatly add to the labour of the offices who now actually carry out the works? It would depend on the number & kind of the forms & returns he did require to be used. But on this point I don't quite see how India's question can be answered. It strikes me that the only satisfactory way of getting the question answered will be to refer it to a committee consisting of the heads in the depts concerned (Judl., Rev. & P.W.) who could call on the A.G. for such figures & advice.

HS 8/7/98

(E)

I have no objection to the formation of such a Committee as is proposed above. The replies certainly do not furnish information as to what the effect would be of having accounts &c. checked & controlled by the P.W. Exr. Would the forms & routine generally hamper the execution of works or tend to create a condition of things in which the excellence of the accts & vouchers was made the object more care &

I consider that the changes which the orders of the Govt. of India involve are to be deprecated and that India should be addressed objecting to the change. It is to be noticed that no reason why the change should be introduced is given except that it is desirable that "expenditure on Public Works of any "importance should be subjected to the stricter and technical audit of the P.W.Examiners." But the papers show that if this means that the works should be carried out under the conditions precedent to that technical audit, it is very undesirable mostly to apply it in the case of the departments and classes of works mentioned in the note. This has been already recognized by India in the case of the Salt and Forest Depts.

2. In the case of Minor Irrigation Works the system now in vogue has worked for years smoothly and advantageously. It enables the ryots to get the petty repairs in which they are interested done expeditiously and prevents much discontent and grumbling on the part of the ryot population. The great mass of the works are below Rs.1,000 and it will be extremely inconvenient to have two systems in connection with the Minor Irrigation grant. The works need no skilled supervision and there is nothing which mere audit as apart from improved supervision could rectify or improve.

10

3. As to cattle pounds no work ought even to exceed Rs.1,000. Pounds are usually built on a standard plan and as I recollect never cost more than Rs.500. These works ought to be exempted for the same reasons that petty works are so.

4. As to Agency works I think stricter control should now be insisted on. There are large works costing much money and here I think it might be advantageous to require the audit and record of the expenditure to be subjected to the scrutiny of the technical Branch. The system in regard to these works seems somewhat dangerously loose at present.

5. The Police Huts are all petty works and may be left as at present.

6/9/87

attention than the excellence of the work to which they relate.
The changes that will be effected can easily be ascertained by the proposed Committee.

AA 12.8.98

Here enter Hon'ble note (D) + (E) then C.S. note & then in O entry (E) (C)

C.S.

Printed.

N.B.—KEEP FILE INTACT.

5 & 7. Salt & Excise
11. Forest
19 A. Law & Justice -Agency Work
20. Police-Police huts, station houses, &c.
" -Cattle Pounds
43. " Minor Works & Navigation.

Note. It was thought that it would be in accordance with Sect. procedure to refer the papers to the Depts. concerned, which could draw up a joint report-
For the words in brackets might then be substituted "the Judl. Rev. & P.W.D." for further enquiry & for a joint report."

Cwb 13.8.98

I do not think it was the Hon'ble intention

(C)

To the
Judicial Dept.
Revenue Dept.
P. W. D.
} with copies of notes.

Office. Print up notes on yellow paper.

Financial Dept. 118

C.Nos. 214, 739, 855, 902, 1034 & 1240.

O R D E R:-

P.S.

The correspondence will be referred to a Committee consisting of

Chief Secy. to Govt., Judl. Dept,
the Secretary to Govt., Rev. Dept,
Secretary to Govt., P. W. D.,

for further enquiry and report (1) on the system under which funds are provided and accounts rendered and audited in the case of works executed departmentally under the marginally noted heads; and (ii) on the expediency of transferring the audit to the Examiner of P.W. Accounts.

Cwb. 13.8.98

[From Orders]

The papers and note should be circulated to the Rev & P.W.D Secretaries n.o. first. It seems to me that the first step is to get detailed reports on the points noted from the Heads of Depts and to get them reports digested when it will be necessary to meet and consider the matter and draw up the

10

Report desired by Govt.

17.8.98.

Memo No. 1886 dt 5.9.98

To.
Rev.
P.W. } Dept. u.o.
Jud.

Office Print as shown
Comments. Then entire + issue
Circ
18/8/98

Office
Dft. Memo No.
but draft say "No 35 dt 86" memo 86786

Judicial Dept:

O. M. 2086 dt 29.9.98

With reference to his letter

(1) No.54 A.G., dated 1st February 1898
(2) No.52, dated 2nd February 1898
(3) No.49, dated 9th March 1898
(4) No.447, dated 5th February 1898

(1) Ganjam
(2) Vizagapatam
(3) the Agent to the Governor in Godavari
(4) the Inspector General of Police

is requested to submit to Govt. at an early date a memorandum explaining fully the system of control and audit of expenditure on Agency works now in force. Police Copies of any forms in use should be submitted. The information is required in order that Govt. may decide whether any more systematic system of control and audit is required and if so whether it to the P.W.D. should be entrusted with the work.

SR. 23-9-98

24/9/98.

To
(1) The Agent to the Governor, Ganjam.
(2) " " " Vizagapatam
(3) " Government Agent, Godavari
(4) " Inspector General of Police.

Draft as modified in the Circular to be issued

Issued 29/9/98

Have sent Letters
Ag Police No 3993 dt 22 10 98
Agent Vizag. No 650 Agency dt 17-11-98
Agent Ganjam No 381 R. Ag. dt 21-12-98
Govt Agent Godavari No 4 - Ag. dt 6 1 99

Judicial (1898) Department.

CURRENT No. 4410

CHIEF SECRETARIAT
24 OCT 1898
GOVERNMENT OF MADRAS

N

To await the receipt of other replies.

Rd. 26/10/98.

From

A. A. Stuart Esq. I.C.S.,
Ag. Inspector General of Police,
Madras.

No. 3999.

Forms
Sub by
D.G. Police
P.T.O.

Dated 22d October 1898.
Received 24-10-98
Registered 25-10-98.
Enclosures 3
Spare copies.

SUBJECT.

Submitting a note explaining fully the system of control and audit of expenditure on Police works now in force

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Enclosure No. .....

To letter No. 3999/22-10-12

From Inspector-General of Police.

28

Note

An annual statement is submitted by District Superintendents for the construction and repairs of buildings by the Police Department. From this statement the Inspector General selects the most urgent works and proposes provision for them in the budget submitting a list of such works with the budget.

2. After the provision in the budget is passed by Government, it is communicated to Superintendents. they then have estimates prepared for the sanctioned works and submit them to the Inspector-General. Detailed and abstract estimates are prepared in the forms laid down in the Police Order Book, Volume II. pages 201 to 214. Only third class Station houses are ordinarily built by the Police Department, as only in their case is the cost less

than

than Rs 1000 - the limit of the Inspector General's powers of sanction. Forms, Nos 170 and 171 - pages 201 to 206 of Volume II of the Police Order Book - relate to third class station houses. As regards these, all are built by the department and the standard specification and forms of estimates for them appear on pages 204 to 214 of the Police Order Book, Volume II.

3. Superintendents are empowered to sanction estimates amounting to Rs 100 and less. Almost all petty repairs are thus sanctioned by them. In the case of new buildings and repairs costing more than Rs 100, estimates are forwarded to the Inspector-General. They are scrutinized in his office and are checked with reference to the rates given to see that the calculations and totals are correct. Any items charged for, which appear unnecessary, are, of course, disallowed. As regards

regards the rates, they differ even with different localities in the same district. No standard rates are laid down and this is a weak point in the system. Copies of the Public Works Department and District Board Schedules of rates will be obtained and, in future, estimates will be checked with them. The maximum cost of a constable's hut is fixed at Rs 200 and that of a Head Constable's hut at Rs 350. This limit is sometimes exceeded, but, in such cases, special explanation for the excess charge is obtained and the fact noted in the Annual Administration Report.

4. Money is drawn from the Treasury on ordinary contingent bill forms supported by the sanctioned estimate. The sums drawn each month are reported to the Inspector-General's office.

5. Payments to contractors are made at the district headquarters or through Inspectors in whose division the work

o done. Formal agreements
in Form No. 148 or 179, Volume II
of the Police Order Book) are
executed by contractors. Pay-
ments are made in instalments
as work proceeds, and one-fifth
of the amount of an estimate
is retained until the work has
been examined and passed.
The contract system is generally
adopted, the daily labour
system being followed in
cases of petty repairs under
the supervision of Station
House officers or Inspectors.

6. A Progress Report is sent
monthly by Superintendents
to the Inspector General in
Form No. 180 Volume II of the
Police Order Book.

7. On completion of works
or during their progress, detail-
-ed bills in the ordinary
contingent bill forms with
vouchers receipts are forward-
-ed to the Inspector General's
office, where they are
scrutinized and checked
with reference to the sanctioned
amounts. They are then trans-
-mitted to the Accountant General.
Before submitting the prescribed
completion certificate in the
form given on page 248 of the
Police Order Book, Volume I,
Superintendents or Assistant
Superintendents are required
to examine personally all
buildings, the cost of which
exceeds Rs 500. In other cases
Inspectors examine and
report and, when possible,
also Superintendents or
Assistant Superintendents.
Deputy Inspectors General
pay special attention to all
buildings when they go on
tour. In any case in which
it appears that proper work
has not been done, the opinion
of a local Public Works
Department officer is, when necessary,
obtained and the contractor
or other officer responsible
is dealt with according to the
circumstances of each case.
In all such cases, a detailed
report is submitted to the

Form No. ~~32a.~~ 180

MADRAS POLICE.

District.

HUTTING AND BUILDING 189 -9 .

Progress Report of work done by Departmental arrangement up to and sums expended from the Police Budget grant, for the year 189 -9 ,

Police Budget allotment.	Add or deduct amount transferred from or to other Districts.	Total or Balance.	* Amount drawn from the Treasury.	Expended up to this date.	Balance unexpended on this date.	Amount for which Bills have been submitted to the Chief Office.	Amount not required and available for transfer	Remarks.
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs A P	Rs. A. P.		
Construction–					(a)			
Station House ...					(a) (b)			
Huts								
Total Rs. ...								
Repairs–					(a) (b)			
Station House ...					(a) (b)			
Huts								
Total Rs. ...								

Enclosure No. 1
To letter No. 3999/22. 10-7-22
From Inspector-General of Police.

Office of the Superintendent of Police,
189 .

* *vide* Particulars overleaf.
(a) In the Treasury.
(b) In the Superintendent's hand

Superintendent of Police,

1898
Inspr. Genl's Diary
Enclosure No. 5
To
G. O. No. 4410.

(No. 143)

COMPLETION CERTIFICATE.

CERTIFIED that the

was executed

under my supervision and in accordance with the estimate sanctioned and that I am satisfied that the work has been properly completed.

CAMP,

189 .

Inspector of Police.

Superintendent of Police.

1,500—6.97.

Enclosure No.

To letter No. 3999 *dated* 21.10.97

From Inspector-General of Police.

M. MO.

Particulars.	Amount. Rs.	A.	P.	REMARKS.
Construction—				
Amount drawn as per last report ...				
Amount drawn during the month of				
Amount refunded during the month of				
Total amount drawn ...				
Repairs—				
Amount drawn as per last report ...				
Amount drawn during the month of				
Amount refunded during the month of				
Total amount drawn ...				

G.O.No. 4410

Judicial (1898) Department.

CURRENT No. 4828

CHIEF SECRETARY'S GOVERNMENT OF MADRAS 21. NOV. 1898

From The Agent to the Governor Vizagapatam

Order

From Subdr by Agent, Vizag

No. 650

Dated 17 December 1898

Received 21 —

Registered 21 —

Enclosures One

Spare copies

SUBJECT.

Reporting on the system of control and audit of expenditure on agency works

BACK PAPERS.

G.O.	No.	Department.	Dat

FURTHER PAPERS.

G.O.	No.	Department.	Date.

[V. C. P.—No. 222—29-4 97—200.]

JUDICIAL DEPARTMENT.

In a letter from the Agent to the Governor Vizagapatam District to the Chief Secretary to Government Judicial Department Ex. No. 650 dated 17th November 1898

ENCLOSURE. One

Subject.

Memorandum explaining the system of control and audit of expenditure on agency works.

1898
Jud Dept.
Encloc. No 1
To
G. No. 4828.

Memorandeum.

In the Agency tracts of Viza-
-gapatam, original and Repair
Works are at Sule Carried out
departmentally under the im-
-mediate Supervision of the
Taluq Officers. Petty Supervision,
in the Shape of Gumastahs and
Maistries, is provided out of
the Allotment for the Works
Concerned and its Cost never
exceed 20 per Cent of the Allot-
-ment. The Works are Occa-
-sionally inspected by the
Taluq Officers, who direct
their execution and are
inspected at least once a
year (oftener in the Case of
new or important works)
by the Divisional Officer.
The Agent also inspects a
Considerable proportion of the
Works annually. It rests
entirely

entirely with the Taluq and Divisional Officers and the Agent to see that a reasonable return is obtained for the money expended. The Divisional Officer, besides inspecting the works, checks the accounts maintained by the Taluq Officers, who submit to him, as he does to the Agent, monthly progress reports. There are no detailed estimates and no measurements of quantities.

2. The sum allotted to each division is placed at the disposal of the Divisional Officer at the beginning of each working year. He distributes it to the Taluq Officers according to the sanctioned allotment for each work. The Taluq Officers draw a sufficient sum for current expenditure on each work on Abstract Contingent bills

and at the end of each month they submit to the Divisional Officer detailed bills supported by Nominal Muster Rolls and other vouchers, together with a statement showing the amounts drawn during the month and the balance pending adjustment. The Divisional Officer thus sees that the Taluq Officers do not draw unnecessarily large sums.

3. The detailed bills are checked in the Divisional Office in detail and transmitted countersigned by the Treasury Deputy Collector, together with Completion Certificates on completion of the work.

4. In the Treasury Deputy Collector's Office, a register is maintained in the Contingent Register form in which is entered each work and its

its allotment, write the sums drawn against it. The detailed bills, as received, are checked in the usual manner and submitted to the Accountant General.

5. In the Pallonda Agency and some parts of the Senior Assistant's division, where, owing to proximity to the plains such system is possible, work is executed by Contracts, and in these cases the payments made by the Taluq Officers are supported by Contract Certificates and Measurement Sheets as Vouchers.

The following sample forms are enclosed.

1. Abstract Contingent bill
2. Detailed Contingent bill
3. Nominal Muster Roll
4. Contract Certificate
5. Measurement Sheet
6. Statement showing the balance in hand at the end of every month.
7. Progress Report
8. Completion Certificate

Mark

Asst to the Collector

Form No. 10.

Government of MADRAS.	ABSTRACT OF BILL FOR CONTINGENT CHARGES OF To be sent in detail to for approval on 189 .	Month of 189 .
Head of Service Chargeable.	General Services.	*Voucher No. of List of Payments for* 189 .
No. of Sub-Vouchers in Original Bill.	Abstract of Charges and date of Authority when sanction is required.	Amount. Rs. A. P.
	Total Rupees ...	

Contents received.

Dated 189 . *Name.*

Office.

Pay Rs.

Dated 189 *Officer in charge of Treasury.*

Examined *Treasury.*

Accot. 4,000—1-98.
26 3—(a)

2

T. A. D.—30 000—15-5-95.

FORM 11.

(See Chapter 6, Art. 88, Vol. I, C.A.C.)

NOT PAYABLE AT THE TREASURY.

GOVERNMENT OF MADRAS.	BILL OF CONTINGENT CHARGES OF_____	*Month of* _____ 189 .
Head of Service.		*No. of Voucher.*
Nos. of Sub-vouchers.	Description of Charge and Date of Authority (where special sanction is necessary).	Amount.

		RS.	A.	P.
	I. Office Contingencies :—			
	(*b*) Those admissible without detailed Audit			
	(*a*) Those subject to regular Audit—			
	Total Rupees (in words)			

I CERTIFY that the expenditure charged in this bill could not, with due regard to the interests of the public service, be avoided. I have satisfied myself that the amount charged under Class I (*b*) includes only ordinary contingencies (Accountant-General's Circular No. VII, dated 7th May 1879), and not any items chargeable under Class I (*a*) or II, and that all charges entered in this bill have been really paid. Vouchers for all sums above Rupees 10 in amount except for charges under Class I (*b*) and all sums paid for postage stamps and telegrams, and all work bills are attached to the bill. I have, as far as possible, obtained vouchers for other sums, and am responsible that they have been so destroyed, defaced or mutilated that they cannot be used again.

Date } Signature.

Station } Designation

Allotment of 189 .. .. Rs.

Expenditure including this Bill .. „

Amount of Work Bills annexed .. „

Balance available, Rs.

Drawn on Abstract Bill No. Dated Rs.

Do. No. „ „

Do. No. „ „

Do. No. „ „

Add amount of disallowance refunded. }

Total of Contingent Bill, Rs.

Countersigning Officer's Certificate to cover charges under Class I (a) or II only.

PASSED for Rs._____ I certify that in support of every charge of more than Rs. 10 made in this bill, a receipt or other voucher has been given me, and is now in my possession. The receipts and vouchers of service stamps, State telegrams and items in excess of Rs. 100 are attached to the bill, and I am responsible that the receipts and vouchers for all other items of more than Rs. 10 are in proper form and order, and that they have been so cancelled that they cannot be again used to support claims against the Government. All work bills are also appended.

Date } Signature.

Station } Designation.

Contingent Charges.

Class I (*b*) includes the following petty items, and the total expenditure should be entered in one lump sum in the money column against the printed item without any detail in the body of the bill :—

Furniture and other articles for Office use manufactured in the country, each costing less than Rupees 50.
Articles for Office use manufactured out of India, each costing less than Rupees 5.
Books, each costing less than Rupee 1.
Glue, Paste, Thread, &c.
Cloth for wrapping Records.
Binding books, except in Collectors' Office.
Petty Carriage Charges.
Peons' Belts and Badges.
Purchase of Treasure Bags.
Repairs to Government Tents.
Repairs to Furniture.
Advertisements.

Class I (*a*).—The items generally falling under this class are the following, and in respect of these the rules under which they are at present sanctioned by competent authority and checked by the Controlling Officers concerned will still apply :—

Any single article manufactured in the country, costing Rupees 50 or more.
Any single article manufactured out of India, costing Rupees 5 or more.
Clothing for Servants.
Periodicals and Newspapers.
Books, the cost of which is one Rupee or more.
Hot-weather Charges.
Official Postage { Service Stamps. / Service Bearing Covers. / Insufficient Postage.
Service Telegrams—(State).

Class II.—(In detail.)

NOTES.

A. P. W.

Division.

Sub-Division.

Taluk.

Month.

Period.

Taluk Officer Voucher No.

Sub-Division Voucher No.

Nominal Muster Roll of Daily Labour employed on the

Sanctioned } Register No.
Estimate } Amount Rs.

Amount of this Muster Roll.

Explanation of responsible Officer for delay in payment (See

S. S. M. PRESS. VIZAG.—15-8-97:—2,000.

PART 1.—NOMINAL MUSTER ROLL.

1	2	3	4	5	6	7	8	9
Villages.	Names.	Months :— Dates.	Rate.	Amount.	Fines and Stoppages.	Balance due.	Date of payment.	Initials and Remarks of paying officer or Signature of Labourer.
	No.	Total.						

1	2	3	4	5	6	7	8	9
Villages.	Names.	Months.— Dates.	Rate.	Amount.	Fines and Stoppages.	Balance due.	Date of payment.	Initials and Remarks of paying officer or Signature of Labourer.
	No.	Total.						

Total ...

Total of this Muster Roll (_____) _____ Pay Rupees (in words.) _____

(Signature)

(Signed) Musterer

Dated _____ 189

Countersigned Officer in charge of the work. Taluk officer

Dated _____ 189 . Dated _____ 189

Part 2.—Detail of Measurement of Work done by the Labour employed as per Nominal Muster Roll.

Nature and situation of Work.	Mile.	Furlong.	No.	Measurement. L.	B.	D.	Cubical contents.	Superficial contents.	Deduct as shown last month.	Balance of this month.
1	2	3	4	5	6	7	8	9	10	11

Officer in charge of the Work.

Prepared at the Contractor's request.

Unit.	Quantity executed up to date as per measurement list.	Quantity executed since last certificate	Items.	Rate. Rs.	A.	P.	Amount. Up to date. Rs.	A	P.	Since last Certificate. Rs.	A.	P.	Remarks.
			Total value of work done to date ...										
			Deduct value of work shown on last Certificate										
			Other Deductions (*)										
			Net value of work done since last Certificate										

* Give particulars of the fines or other deductions made.

Contractor.

Sub-Divisional Officer.

Certified that the preceding claim is correct, that the necessary measurements have been made by me and that the work has been satisfactorily performed.

In-charge of work.

In P. F. W. Form No. 17.

CONTRACT CERTIFICATE _____ 189 .

Contractor's Bill No.

No. of the certificate.

Overseer's Bill No.

Cash Book No.

Work Voucher No.

Schedule No.

DISTRICT—

CIRCLE—

NAME OF WORK—

NAME OF CONTRACTOR—

AUTHORITY FOR WORK—

NUMBER AND DATE OF LAST CERTIFICATE GRANTED FOR THE WORK No.

DATE OF TERMINATION ON CONTRACT.

AMOUNT OF SECURITY DEPOSITED (IF ANY)

WHERE LODGED.

NOTES.

1. Payments will be made only up to 9/10ths of the total value of work done, the balance being retained as security unless other security has been furnished by the contractor.

In the case of works the estimated cost of which does not exceed Rs. 50, payments may be made to contractors in full, on the Overseer's measurements (Rule No. 93) subject to subsequent check-measurement of the work by the proper check-measuring authority.

2. A deduction of 10 per cent. should be made from the bill, pending final measurement of work done.

3. Payments made in Cash for sums exceeding Rs. 100 should be attested by two witnesses and for smaller sums, by one witness.

4. Payments made by cheque or to recognized firms or institutions need not be attested

5. When the payee signs in vernacular the amount acknowledged, should also be noted in vernacular as well as in English.

6. In the case of other than well known firms, all the parties must sign, if there be more than one Contractor, or the one payee must produce a Power of Attorney from the firms.

7. The words "As a final payment in settlement of all demands" must be added when the Contractor is finally paid up.

8. The words in the heading written "Prepared at the Contractor's request" should be scored out when the Contractor prepares his own bill.

9. Check-measuring officer's certificate should invariably be furnished in support of final payment.

10. Any deviations from contract rates should be reported in a separate memorandum.

CHECK-MEASURING OFFICER'S CERTIFICATE.

Certified that the work has been duly check-measured.

_____ *District Board Engineer, other check-measuring officer.*

_____ *Accountant.*

MEMORANDUM OF PAYMENTS MADE.

	Rs.	A.	P.	Rs.
Total value of work done less deductions for fines, &c... ...				
Amount of previous payments from last certificate No. ... of forwarded with the accounts for 189 .				
Payments now made. By cash ... ... Rs				
„ Cheque No. ... of ... „				
„ Stock supplied ... „				
Balance due				

Received Rupees _____ only as per detail below on account of this work.

In Cash and by cheque Rupees ... ...

„ Value of stock supplied ... ...

Total as above.

Rupees _____ Witnesses _____ _____

S. S. M. PRESS, VIZAG.

[V. S. P—No. 223—15-4-97—200.]

Estimate form—Detail Measurements.

Detail of Work.	Number.	Measurements in Feet. Length.	Breadth.	Depth.	Area or contents.	Total quantity of each description of work.

Estimate form—Detail Measurements.

Detail of Work.	Number.	Measurements in Feet.			Area or contents.	Total quantity of each description of work.
		Length.	Breadth.	Depth.		

Estimate form—Abstract.

Quantity.	Description of Work.	Rate.	Per.	Amount.	Total.
1	2	3	4	5	6
		Rs.		Rs.	Rs.

Station _____ }
Dated _____ 18 . }

Grand Total of Estimate...

Agent to the Governor.

VIZAGAPATAM AGENCY.

DIVISION.

Estimate form—Abstract.

Work.

Amount of Estimate.

6

Statement showing the balance adjusted at the end of every month

No.	Items	Amount
1	Balance remaining unadjusted from last month	
2	Add amount drawn during the month on Abstract Contingent bill dated do do do	
3	Deduct amount adjusted in the accompanying detailed bill.	
4	Balance still to be adjusted	

[V. C. P.—27-6-95.—300.]

Progress Report of Agency Public Works in the Assistant Agent's Division for the month of 189 .

No.	Name of work.	Budget allotment.	Expenditure up to end of previous month.	Expenditure during the month.	Total.	Balance.	Remarks.

From

THE ASSISTANT AGENT,

To

AGENT TO THE GOVERNOR,

VIZAGAPATAM.

Dated

Despatched

Received

Progress report of Agency Public Works in the Assistant Agent's Division for the month of 189 .

Form No. 6—A.

MINOR IRRIGATION WORKS.

agency Public

Completion Report of ~~Petty~~ Works and ~~Repairs costing Rs. 500 and under each~~ completed during the month of

Number.	Date of Commencement.	Date of Completion.	Name of Work.	Amount of Sanctioned Estimate or Requisition.	Total value of works done.	Difference * between Estimate and Work done, 5–6.	Name and Designation of Officers by whom Work was supervised.	Incumbency. From	Incumbency. To	By whom last inspected.	Remarks and explanation of differences and proposals as to the disposal of materials at site.
1	2	3	4	5	6	7	8	9	10	11	12
						RS. A. P.					

* Excess to be entered in red ink.

N. B.—When there are liabilities not discharged, full explanations of the reason should be given in column 12.

~~Forwarded to the Accountant-General.~~

Dated 189 .

S. S. M. PRESS, VIZAG:—16-9-97:—375.

~~Collector.~~ (Signature)

Judicial (1898) Department.

CURRENT No. 9

UNDER SECRETARY
27 DEC 1898
PUBLIC

From The Agent to the Governor in Ganjam

Order

Trans Sent by Agent Ganjam

D. No. 381R/Ag of 98

Dated 21st December 1898

Received 27th ——— " ———

Registered 2nd January 1899.

Enclosures 7 Sets.

Spare copies.

SUBJECT.

Agency works.—

Submitting a memorandum explaining fully the system of control and audit of expenditure on — of the District now in force.

BACK PAPERS.

G.O.	No.	Department.	Date

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Rec'd to Dr No 381R/28 10 D

Memorandum explaining fully the system of control and audit of expenditure on Agency works in the Ganjam District.

1. On receipt of sanctioned budgets by the Divisional Officers, applications are made to the Treasury Deputy Collector to issue letters of credit in favor of Taluk Officers for the amounts sanctioned for each taluk, giving intimation to the Taluk Officers of the grants of the various works in their respective taluks.

2. Works are begun at the commencement of the working season ie the latter part of October. Such sums as are required by the Taluk Officers for expenses on works during the month, are drawn on abstract bills with classified abstract statement in form (a) and intimation is given to the Divisional Officer of the amounts so drawn to enable that Office to exercise a check over the expenditure. In the Divisional Office a register in form B is maintained to embody the information furnished by the Taluk Officer. At the end of each month a detailed bill is submitted.

3. Works are executed by Jungcoolies and day laborers and also on contract. Some works are also carried out by Patros or mutta heads with the aid of their own men and they are supervised by the

the Taluk Officers and the amounts allotted for them are paid after they are satisfied with the work performed. This system works well and no other could be substituted except as a greatly enhanced cost both as regards labour and supervision

4. With regard to the works executed by daily labour, gangs of coolies are employed under a maistry who is held responsible both for quality and quantity of work done: payments are made by Taluk Officers personally on muster rolls after being satisfied as to their genuineness

5. The Divisional Officer when on tour checks the works and notes the number of labourers actually on work on the day of inspection and compares it with the muster rolls to see that no fraud is practised by the maistries so engaged. The Taluk Officer, who is constantly on tour, inspects the works and checks the muster rolls. The Divisional Officer points out any bad work or work that needs specially doing to the Taluk Officer and suggests ways as to how serious defects are to be remedied.

6. Should the Divisional Officer find the allotments on some works greater than necessary, he suggests the surplus amounts being utilized on some other important work which he considers necessary and application is then made for transfer of the amount to the Agent. Such transfers are sometimes necessary owing to monsoon damages.

7. With regard to the works given out on contract, an estimate in form (c) is prepared before the putting them in hand and submitted to the Agent for sanction. After it is sanctioned, the amount is drawn on an abstract bill and a portion of it is given out to the contractor as advance. While the work is in progress, the Taluk Officer inspects it and pays further advances if necessary. He submits a progress report in form D. to the Divisional Officer. After the work is finished, he inspects it finally and pays off the balance submitting a detailed bill with completion report to the Agent through the Divisional Officer.

In the Taluk Office, a register in form E is maintained for the amounts drawn on abstract bills.

8. On receipt of the abstract bill in the Treasury Deputy Collectors office with the classified abstract statement, the vouchers are checked in all their bearings including the question of budget allotments sanctioned for every work and then submitted to the Accountant General. The detailed bills

bills which are submitted at the end of each month are accompanied by sub vouchers for amounts exceeding Rs 10. They are also checked by the Treasury Deputy Collector and submitted to the Accountant General with sub vouchers for accounts exceeding Rs 100 duly countersigned by the Agent. Completion Certificates are also received after the completion of each work and they are also scrutinised by the Treasury Deputy Collector and forwarded with the detailed bills.

9. The system in force works very well and an introduction of D. P. W rules would, it is presumed, lead to no good, and in some cases it would be quite impossible to apply them: and the adoption of D.P.W rules and forms would probably lead to great expenditure and more time being devoted to accounts than to personal supervision of the outturn and value of works. Government gets an excellent outturn for its money on the present system and I consider that the substitution of the D. P. W system of forms and accounts for petty works of this nature, scattered as they are over a large and hilly tract, where trained Gumastas and overseers cannot be obtained - would be not only uneconomical and prejudicial to good work, but would practically render the execution of works in many places impossible.

Chalapam — 21 December 1898

H D Lawes
23-12-98
Ag Agent to the Govt in Ganjam

Form A

Detailed classified abstract of expenditure by Civil Department on roads and other works of communications for the month of

	Buildings	Metalled roads	Unmetalled roads	Bridges	Roads	Ferries	Boats	Other Items
1								
2	Fresh works							
3	Repairs							
4	Establishment charges							
5	Contingencies and allowances							
6	Establishment supervising and drawing charges							
7	Contingencies and allowances							
8	Establishment charges							
9	Contingencies and allowances							
10	Establishment charges and allowances							
11	Contingencies							
12	Establishment charges							
13	Contingencies							
14	Extra Establishment							
15	Boat establishment							
16	Contingencies							
17	Total							
18	Total to debit to							

H D Lawes
23-12-98
Ag Agent

XIX

Form B. Ends & Dis 381 R / 97 / 98

Statement showing the expenditure incurred on account of petty construction and repairs in the ~~Special Agency~~ Division for 189 - 189

No	Name of work	Date of abstract bill	Amount of bill	Balance	Incharge	Remarks
	Elephant Khedah Russellkonda	Grant drawn on	100 . .			

H O Jones
Ag Agent
12 Nov
Dosth
Ath

Form C. Ends & Dis 381 R / 97 / 98

Estimate Form

District Ganjam
Malkah —

Detailed estimate for

Particulars.	No	Measurement in feet			Content	Total
		Length	Breadth	Depth		

Abstract.

Quantity	Description of Charges	Rate	Per	Amount	Total.

1899
Insp. Dept.
Enclos. No. 4
to
9

Abstract Encls to Dis 3810R
Cay 758

Quantity	Description of charges	Rate	Per	Amount	Total

Contractor.

HBL
Asst Agent.

9778
Abt

Progress report of maleah publiic works in the

Form D.

maleahs of Ganjam District for the month of Dito 3811 of 98

No.	Name of works	Sanctioned	Commencement	Amount of allotment	Expenditure up to the end of last month	Expenditure during the month: On contract certificate	Expenditure during the month: On nominal rolls.	Expenditure during the month: Total	Difference between Columns 5 and 8	Total value of work executed to the end of month.	Remarks.
1	2	3	4	5	6	7		8	9	10	11.

H O Love
Ag Agent
28 11 98

Dito
Attn

Bill from

Name of Contractor

Name of work

Estimate Rs

Date of measurements

Particulars.

Mot 89

3

9

Form E. Audit Dir No 3819/98

Chitta showing the details of expenditure for the amount drawn on abstract bill.

Date	Particulars of expenditure	Receipts	Disburse-ments.	
1	2	3	4	

H D Lowe
Ag Agent
23/12/98

800/98
Alh

Judicial (1899) Department.

CURRENT No. 196

CHIEF SECRETARY
11. JAN. 1899
GOVERNMENT OF MADRAS

From The Government Agent Godaveri

Order

(A) Dis: No. 4 / cgs of 99

Dated 6-1-99.

Received 11-1-99

Registered 11-1-99

Enclosures 9

Spare copies

SUBJECT.

Submitting copy of a memo on the system of Control & audit of expenditure on Agency works now in force as directed in Govt: Memorandum No 2086 dated 29-9-98 Judicial.

1899
Jud. Dept.
Encls 9 1
9

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Memo

About Rs 18,000 are allotted every year from the provincial funds for the execution of Civil works in the Agency. In addition to this, Rs 1300 are also sanctioned from the Road fund, Bhadrachalam Div. spent only in Bhadrachalam Taluk. Thus the total amount that is spent, or rather sanctioned every year is Rs 19,300. A programme (budget) of the works to be executed in the following year is submitted to Government through the Government agent in September - October every year. Estimates for the works shown in the budget are generally prepared beforehand. After receipt of Government sanction on the budget sent, the Subordinate Revenue Officers are directed to submit estimates for the works sanctioned by Government and revise the estimates already submitted by them if any are found not to agree with the amounts finally sanctioned by Government.

Preparation of Estimates :- In the Bhadrachalam Taluk & Polavaram Division, the Estimate

and drawn up by the Revenue Inspectors and checked by the Tahsildar and the Dy Tahsildar Chodavaram & Yellavaram: — To supervise the civil works in these two Divisions efficiently, a person who has had professional training in the D.P.W was appointed Revenue Inspector Yellavaram Division - He is given charge of all the civil works in these 2 Divisions. He draws up the necessary Estimates & plans.

Check of Estimates:— The Tahsildars & the Dy Tahsildars check the Estimates prepared by the Revenue Inspectors with regard to the rates & calculations, & then submit them to the Agency by Collector's Office with their counter signatures. The Estimates then undergo check in the Agency by Collector's Office. Here the check is mathematical, the local officers being responsible for the rates given, and the requirements of the works. The Estimates are afterwards submitted to the Government Agent for countersignature & return. When received back they are transmitted back to the Taluk Offices with instructions to Execute the works drawing the funds allotted for the works.

Execution of works:— The Execution of works may be classed under two heads

I Under daily labour
& II Under the Contract System.

Daily labour:— In Bhadrachalam Taluk & Yellavaram Division the works executed under daily labour are supervised by the Revenue Inspectors

For Chodavaram & Yellavaram Divisions the Govt has sanctioned 3 Road maistries (temporary) on a pay of Rs 20 each per mensem. Two of the maistries work in Chodavaram Division, as it is considered more unhealthy than Yellavaram; the other maistry works in Yellavaram Division - These maistries supervise daily work. The work of these maistries is closely supervised by the Road works (Revenue) Inspector Yellavaram Division under whose immediate supervision they (Road maistries) work. The work done by all the above is subject to the general supervision of the Taluk Office

concerned

Contract System: In the agency it is almost impossible to get labour, the villagers refusing to attend to Road works except when jungle clearing is made. Therefore Contractors from the plains are allowed to take up works on the contract system. The Contractors are given copies of the estimates. Agreements or Contract bonds are taken from them. The work done by the labourers from the plains under these Contractors is supervised by the Road maistries, Revenue Inspectors, the Taluk Sirdar & the Dy Tahsildars occasionally by the Divisional Officer during his tours.

Payment:— The amounts allotted are drawn by the Taluk Offices concerned as necessity arises, on abstract contingent bills forms. Where works are executed on daily labour payments are made by the Revenue Inspectors & Road maistries. When works are executed under the Contract system, the work executed is measured by the Road maistries (in the Chodavaram

2/

and Gollavaram divisions), checked by the Road works Revenue Inspector & the Dy Tahsildars, and payment is afterwards made by the Dy Tahsildars to the Contractors concerned for the work passed by them. In the other two divisions, the work is checked by the Revenue Inspectors & Taluk Offices, and payment is made afterwards for the work executed and passed.

Audit:- For the sums drawn by the Tahsildars & the Dy Tahsildars on abstract bills, detailed bills are submitted. These consist of the following

For works on Daily labour.

1 Detailed bill
2 Muster Roll
& 3 Measurement list

For works on the contract system.

1 Contractor's certificate
2 Measurement list
& 3 Detailed bill

The above vouchers submitted by the Taluk Offices undergo scrutiny in the Agency Dy Collector's Office - Here it is seen that the calculations are correct, that the grant is not exceeded

Contracted to the Treasury officer, Canada for adjustment with the countersignature of the Agency & Collector.

Completion Reports :- When the Execution of the works is completed in accordance with the estimate, the local Officers submit completion reports after satisfying themselves that every thing has been in order. The Divisional Officer checks some of the works to satisfy himself that the completion reports are accurate. This final inspection is made by the Divisional Officer either before or after despatching the completion reports. The Taluk Officers are primarily responsible for seeing that the money allotted has been spent to the best advantage of Government.

Transfer of allotments :- It is generally found that transfer of allotment from one work to another sanctioned in the budget (or to some other new work not in the budget are necessary by the close [illegible] for the right

sibans in framing their original [illegible] owing to some unforeseen urgency. Such transfers are, after good & sufficient reasons being shown by the local Officers, supported by the Agency & Collector & approved by the Government Agent.

Returns :- No separate returns are ordered by the higher authorities for Civil works in the Agency. The forms & accounts in use for the execution of Minor Irrigation works in the Revenue Department are, as far as convenient, used for the Civil works also. Samples of the following forms are enclosed.

No 1. Register of Estimates & allotments } Maintained by the Taluk Officers.

No 2. Contract certificate - Used for the works given on the contract system.

No 3. Measurement list

No 4. Nominal Muster Roll.

No 5. Completion report for works costing Rs 500 & under.

No 6 Monthly Progress report

No 7 Detailed Contingent bill

No 8 Cash „ Monsoon repairs.

Con :-

When culverts &c are built, pro-
fessional opinion is much needed. It is now
under the consideration of Government to
extend the Local Boards Act to the agency.
The proposal to abolish an Superintending Officer
to supervise the Agency Road works is also
connected with Government pondering
over the settlement of the question of
extending the Local Boards Act to the
Agency. It is desirable that the Agency Civil
Works should be supervised by a professional
Officer so that the money now spent may
be utilized advantageously.

(by) A.C. Woodhouse
Dy Collector

/ True Copy /

For Collector & Joint Agt

H.R
6.1.99

by the Board

FORM No. 2.

Minor Irrigation Works.

Register of Estimates and Allotments.

Number.	Description of work.	Estimate.			Previous year's expenditure.	Allotment.		Remarks.
		Date of submission.	Number and date of order sanctioning.	Amount.		Number and date of order sanctioning.	Amount allotted in the current year.	
1	2	3	4	5	6	7	8	9
				Rs.	Rs.		Rs.	

Notes.—(1) Entries relating to other than repairs to monsoon damages, viz., those for original works and repairs, should be separately entered. Each entry should have a certain space left blank for the record of subsequent modifications. Repairs to monsoon damages should be separately provided for, a few pages being set apart for establishments.

(2) Amount of supplemental estimates should be entered below those of the respective original estimates. In the case of revised estimates, the amount should be entered after scoring out the amounts of the original estimates.

(3) The estimates for original works should be numbered separately, while those for ordinary and monsoon repairs should also be separately numbered thus :—

1 O. for Original works.
1 R. „ Repairs.
1 M.R. „ Monsoon repairs.

FORM No. 3.

Minor Irrigation Works.

Contract Certificate.

No. of this Certificate.

Nature of Work.

Name of Contractor.

Authority for Work.

Number and date of last Certificate granted for this Work, No.

Amount of Security deposited (if any).

Where lodged.

Tahsildar.

Contractor.

Witnesses.

Rupees

Received Rupees (in words) only as per detail below on account of this work, viz.:—

In Cash and by Cheque	.. .. ..	Rs.
„ Value of Stock supplied	.. .. ..	„
Total as above ..		
Balance due	.. ..	„

NOTES.

1. Payments will usually be made up to 9/10ths of the total value of work done, the balance being retained as security unless other security has been furnished by the contractor.

2. A deduction of 10 per cent. should be made from the bill, pending final measurement of work done.

3. Payments made in cash for sums exceeding Rs. 100 should be attested by two witnesses and for smaller sums by one witness.

4. Payments made by cheque or to recognized firms or institutions need not be attested.

5. When the payee signs in vernacular the amount acknowledged should also be noted in vernacular as well as in English.

6. In the case of other than well-known firms all the parties must sign or the one payee must produce a power-of-attorney from the firm.

7. The words "as a final payment in settlement of all demands" must be added when the contractor is finally paid up.

8. The words in the heading written "prepared at the contractor's request" should be scored out when the contractor prepares his own bill.

9. This form may be used for large supplies of materials, as also when a contractor undertakes to complete works without intermediate measurements or payments.

Prepared at the Contractor's request.

Unit.	Quantity executed up to date as per measurement list.	Items.	Rate.	Amount.		Remarks.
				Up to date.	Since last Certificate.	
			Rs. A. P.	Rs. A. P.	Rs. A. P.	
		Total value of work done to date				
		Deduct value of work shown on last certificate				
		Other deductions (*)				
		Net value of work done since last certificate				

* Give particulars of the fines or other deductions made.

Contractor.

Certified that the preceding claim is correct, that the necessary measurements have been made by me, and that the work has been satisfactori y performed.

Tahsildar,

erseer or other Executive Officer.

FORM No. 4.

Name of Work — Minor Irrigation Works.

Date of Measurement

Taluk.

Nature and situation of work.	No.	L.	B.	D.	Contents.

Memorandum of Payments made.

	Rs.	A.	P.
Total value of work done, less deductions for fines, &c.			
Amount of previous payments from last certificate No. of 189 .. forwarded with the accounts for			
Payments now made .. { By Cash .. .. Rs. / „ Cheque No. of „ / „ Stock supplied .. .. „ }			

Remarks of the Tahildar.
(Here enter the nature of check measurement taken or other examination of the work.)

FORM No. 4.

Name of Work — Minor Irrigation W ks.

Date of Measurement

Taluk.

Nature and situation of work.	No.	L.	B.	D.	Contents.

FORM No. 5.

Minor Irrigation Works.

NOTES.

1. The Nominal Muster Roll is the initial record of the labor employed each day on a work, and must be written up daily, by the subordinate deputed for the purpose, each morning before the laborers begin work.

2. In opening the Nominal Muster Roll, the work-people should be mustered in order and their names taken down according to their classes and rates of wages, the names of the higher-paid workmen being entered first and so on in succession down to the lowest class; a little space should be left after each group of names to provide for the entry of the names of additional work-people who may be engaged before the close of the period for which the Muster Roll is kept.

3. The presence or absence of each laborer will be denoted each day by the insertion of the letters "P" or "A," as the case may be, against his name; the sum of the figures brought out in the column "Total" will represent the total number of days each laborer has been present, and this total multiplied by the "Rate" gives the "Amount" of wages for the period of the Muster Roll.

4. Fines and stoppages, if any, being deducted from the "Amount" of wages, gives the "Balance due" and payable to each laborer.

5. The Muster Roll should be closed immediately after the close of the ten days or other period for which it is kept and the laborers paid as soon after as possible.

6. The paying officer will make the disbursements in presence of at least two witnesses, note the date of the payment, and enter his initials opposite the name of each laborer paid; the certificate at foot of the Nominal Muster Roll and the signature of the witnesses will then be attached as provided for in the form.

7. The names of laborers who are absent and have not been paid will be transferred to the Register of Arrears, Part II, and the amount so transferred will be deducted from the Grand Total of the "Balance due" so as to bring out the "Balance paid" according to the Muster Roll.

8. The Register of Arrears, Part II, also shows the arrears of previous Muster Rolls brought forward; any payments made on account of these arrears should be noted in the column "Amount paid" and the date of payment in the column "When paid;" the total of the column "Amount paid" should be added in Part I to the "Balance paid" referred to in paragraph 7 above, and this will bring out the "Total payments" to be entered in the Paying Officer's account, in support of which this Muster Roll will be the voucher.

9. All wages not claimed in three months will, as a rule, be forfeited and go to credit of the work.

10. Part III of the Nominal Roll is an extract from the Measurement Book of the Officer in charge, of the work done by the labor employed. The quantity of the work turned out during the period should be compared with the cost of the labor employed, so as to afford satisfactory evidence that the outturn of the work gives a sufficient return for the money spent. Any marked deficiency in this respect should be suitably noticed by the paying officer by fine or otherwise as may appear necessary.

District—

Taluk—

Month— 189

Period—

Nominal Muster Roll of Daily Labor employed on the*_____

* Here enter name of work.

Sanctioned Estimate .. { Register No. / Amount Rs.

Part I.—Nominal Muster Roll.

Description.	No.	Names.	Days.										Total.	Rate.			Amount.			Fines and Stoppages.			Balance due.			Date of Payment.	Initials of Paying Officer and Remarks.
														RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.		

Part II.—Register of Arrears of Wages due to Work-people.

Month and period to which the Arrears relate.	Serial No. as per Nominal Muster Roll.	Names.	Amount due.			Amount paid.			When paid.
			RS.	A.	P.	RS.	A.	P.	
Arrears of previous Muster Rolls									
Brought forward ..									
Carried over ..									

Month and period to which the Arrears relate.	Serial No. as per Nominal Muster Roll.	Names.	Amount due.			Amount paid.			When paid.
			RS.	A.	P.	RS.	A.	P.	
Brought forward ..									
Add arrears as per this Muster Roll									
Total ..									
Deduct amount paid from amount due									
Balance—Arrears carried to next Nominal Muster Roll									

NOTE.—All wages not claimed in three months will, as a rule, be forfeited and go to credit of the work.

Signature of Paying Officer.

Part III.—Detail of Measurement of Work done by the labor employed as per this Nominal Muster Roll.

Nature and situation of Work.	No.	Measurement.			Cubical Contents.	Superficial Contents.	Deduct as shown last month.	Balance of this month.
		L.	B.	D.				

Certified that the above is a correct extract from my Measurement Book, and represents the actual measurements taken by me on the _____.

Officer in charge of the Work.

Completion Report of Petty Works and Repairs costing Rs. 500 and under each completed during the month of

Number.	Dates of		Name of Work.	Amount of sanctioned Estimate or Requisition.	Total Value of Works done.	* Difference between Estimate and work done, 5—6.	Name and Designation of Officers by whom work was supervised.			By whom last inspected	Remarks and explanation of differences and proposals as to the disposal of materials at site.
	Commencement.	Completion.					Name and Designation.	Incumbency.			
								From	To		
1	2	3	4	5	6	7	8	9	10	11	12

† Excess to be e… red ink.

N.B.—W… When there are liabilities not discharged, full e… …tions of the reasons should be given in column 12.

Forwarded to the …tant-General.

Dated . . 189 .

Collector.

(Signature).

T. A. 262 5,000—14-9-96.

FORM No. 8.

Progress Report of Minor Irrigation Works in Taluk, District, during the month of 189

Name of work.	Date of		Amount of allotment.	Amount		Expended		Amount advanced from Imprest remaining unadjusted		Value of the work executed but not paid for.	Receipts if any.	Remarks.
	Sanction.	Commencement.		Up to the end of last month.	During the month On Contract Certificates.	On Nominal Rolls.	Total.	In the month.	Up to the month.			
1	2	3	4	5		6	7	8	9	10	11	12
Total ...												

N.B.—The fact and date of completion may be inserted in the remark column.

TAHSILDAR'S OFFICE,

Tahsildar.

Form No. 8.

Progress Report of Minor Irrigation Works in Taluk, District, during the month of 189 .

Name of work.	Date of		Amount of allotment.	Amount		Expended		Amount advanced from Imprest remaining unadjusted		Value of the work executed but not paid for.	Receipts if any.	Remarks.
	Sanction.	Commencement.		Up to the end of last month.	During	the month						
					On Contract Certificates.	On Nominal Rolls.	Total.	In the month.	Up to the month.			
1	2	3	4	5		6	7	8	9	10	11	12

Disbursing Officer's Certificate.

*Vide Note I to Rule 14, Chapter 5, Civil Account Code.

I CERTIFY that the expenditure charged in this bill could not, with due regard to the interests of the public service, be avoided. I have satisfied myself that the amount charged under Class I (*b*) includes only ordinary contingencies (Accountant-General's Circular No. VII, dated 7th May 1879), and not any items chargeable under Clauses I (*a*) or II and that all charges entered in this bill have really been paid. Vouchers for all sums above Rupees 10 in amount except for charges under Class I (*b*) and all sums paid for postage stamps and telegrams are attached to the bill. I have, as far as possible, obtained vouchers for other sums, and am personally responsible that they have been so destroyed* that they cannot be used again.

Date } Signature

Station } Designation

FORM NO. 7. MINOR IRRIGATION WORKS.

Completion Report for Works exceeding Rs. 500.

NAME OF WORKS—

DEPARTMENTAL HEAD—

Sub-heads of Estimate.	As estimated.			As executed.			Difference.*			Explanation of Difference.
	Quantity.	Rate.	Amount.	Quantity.	Rate.	Amount.	Quantity.	Rate.	Amount.	
			RS.			RS.			RS.	
Total ..										

* Excesses to be entered in red ink.

I do hereby certify that, with the exceptions noted and explained above, this work has been fully executed to the extent of the estimate in a substantial and satisfactory manner as regards materials and workmanship, and that excluding trifling deviations and that explained above, it corresponds in all respects with the sanctioned plan and estimate and is suitable for the purposes for which it is intended,

Dated 188 . (Signature)

District.

Completion Report No.

Name of Work.

Forwarded to the Accountant-General.

Date

Station

Collector.

Notes connected with Endorsement, Mis. No. 1087, Revenue, dated 4th March 1898, from the Revenue Department.

I submit the Board is right. The question raised by the Government of India in Mr. Brunyate's letter, No. 4280-A., dated 24th September 1897, is how the rules promulgated in the Government of India, Public Works Department, Cir. No. 15, dated 24th August 1880, can best be enforced. Those rules relate to the audit and control of works, expenditure on which is incurred against the grant for public works "in charge of Public Works officers."

Forest works are carried out by Forest officers and provided for the Forest budget, and this course is authorised by the Government of India (paragraph 2, last sentence of Circular No. 1040, dated 17th May 1884).

I submit it would be detrimental to the public interests to turn over public works in the Forest Department to the Public Works Department. Moreover, it seems quite clear that there is no such idea in Mr. Brunyate's letter referred to which has given rise to the present Board's Proceedings.

(Intld.) N. E. M.

The general principle is that the "public works" of the State, to whatever department they belong, shall appear under the proper head of works and be checked and audited as public works expenditure, the Civil department which carries out the work being regarded as merely a Public Works disburser.

This is sound in theory and the only question is whether an exception should be made in the case of expenditure on roads, buildings, &c., by the Forest Department. In old days there were many buildings, &c., which were classed as "Revenue," "Salt," &c., and were constructed by departmental officers and maintained entirely out of the departmental budget. Now-a-days a ryot's shed in a taluk cutcherry, a salt officer's quarters, &c., are all relegated to the proper department of public works.

The case made by the Board for treating forest expenditure on "works" as an exception seems to be well put and the Government of India should be asked to recognize the exception, which the orders of 1884 virtually admitted.

(Intld.) G. S. F.

No.

(Intld.) H.W.B.

Yes.

(Intld.) J. G.
3-3-98.

Proceedings of the Board of Revenue (Land Revenue), Mis. No. 58, dated 10th January 1898.

Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), No. 72, dated 10th February 1898.

Proceedings of the Board of Revenue (Land Revenue), Forest Section, Forest Mis. No. 89, dated 17th February 1898.

Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 774, dated 28th February 1898.

G.O., No. 727 W., dated 17th March 1898.

G.O., Mis. No. 520, Judicial, dated 25th March 1898.

CLASSIFICATION AND AUDIT OF CIVIL WORKS BY CIVIL OFFICERS.

I.—CLASSIFICATION.

Public works have in the past been classified or booked in various ways, viz.: (*a*) wholly in the Civil accounts, (*b*) wholly in the Public Works accounts, (*c*) partly in the one and partly in the other, and (*d*) first in the one and then by transfer of book adjustment in the other.

Page 262 of the Moral and Material Progress Report for 1882–83.

2. The Public Works Department came into existence in 1855 and was at first entrusted with the execution of public works of every description, including works of petty construction and repair for all Civil departments, the outlay being included wholly in the *Civil* estimates. This continued up to the beginning of 1880.

* (See also page 2 of proof.)

3. About this period a re-organization took place and under paragraph 10 of G.O., No. 2483 W.,* dated 2nd October 1879, all ordinary works of petty construction and repair costing not more than Rs. 1,000 in each case were ordered to be transferred to the departments concerned and provided for in the Civil budget with effect from 31st December 1879.

4. The distinction between works executed (i) by *Public Works officers* and (ii) by *Civil officers* first appears in the Civil estimates of 1880–81, but the transactions of the Public Works Department continued to be recorded in the Civil estimates for some time longer and were removed

from the "Civil" to the "Departmental" section only in the revised estimates of 1882–83.

5. The charges on account of petty construction and repair were shown together for all Civil departments under *45. Civil Works—Civil* up to 1886–87, but have since then been transferred to the appropriate service heads on the recommendation of the Finance Committee.

II.—AUDIT.

6. In a circular of September 1880, the Government of India in the Public Works Department laid down certain rules as regards the outlay upon public works in charge of Civil officers. Under these rules all such outlay, with the exception of—

(*a*) charges for petty construction and repair adjusted against the budget grants of the departments concerned,

(*b*) certain miscellaneous expenditure on ferries and roadside arboriculture, grants to municipalities and the establishment and contingencies of staging bungalows and encamping grounds and

(*c*) cemetery charges paid by civil officers,

were to be audited by, and brought to account on the books of, the Examiner of Public Works Accounts concerned, the works being carried out by the Civil officers as Public Works disbursers and reckoned as public works in charge of Public Works officers.

G.O., No. 1823, Financial, dated 21st September 1880.

7. The Government of India drew attention to these rules in September last and intimated that it had been brought to notice that, in many provinces, Public Works expenditure of considerable amounts incurred by Civil officers were audited and brought to account by the Civil Accountant-General as "public works in charge of Civil officers"; that this course was unauthorized; and that it was desirable that the expenditure on public works of any importance should be subjected to the stricter and technical audit of the Public Works Examiners. India, therefore, requested that, unless this Government had any objections to urge, orders might be issued to ensure that all expenditure upon public works by Civil officers, except on the simpler class of works mentioned in the preceding paragraph, should be audited by the Account officers of the Public Works Department,

Finance and Commerce Department letter, No. 4280 A., dated 24th September 1897, on page 3 of the proof of currents.

and adjusted in the Public Works accounts. It was added that any work, the expenditure on which exceeded a money limit of Rs. 1,000, should not be considered as coming within the category of "petty construction and repairs" and should not therefore be adjusted against the department concerned. It was further pointed out that these instructions did not refer to any rules which might have been laid down for the audit of public works chargeable to Local Funds.

Letter, No. 3589, dated 17th November 1897.

8. The Accountant-General was requested to state how far this resolution affected the classification of the accounts and existing orders. His reply is printed on pages 3 and 4 of the proof of currents. He pointed out that, as regards works of petty construction and repairs executed departmentally, no alteration was required in the existing orders which fixed Rupees 1,000 as the maximum limit for a single work, but that the resolution of the Government of India affected the works carried out departmentally in the following departments:—

G.O., No. 370, Financial, dated 7th May 1895.

REVENUE DEPARTMENT.

(*a*) 5 & 7. *Salt and Excise.*

(*b*) 11. *Forest.*

(*c*) 20. *Police—Cattle Pounds.*

(*d*) 43. *Minor Works and Navigation.*

JUDICIAL DEPARTMENT.

(*e*) 19 A. *Law and Justice.*—Agency Works in Ganjám, Gódávari and Vizagapatam.

(*f*) 20. *Police*—Police Huts, Station houses, &c.

Salt and Excise.

9. The question of the procedure in regard to the departmental construction and repair of Salt works was raised by the Government of India in 1883 and the system was fully described in the Commissioner's letter, No. 464, dated 21st January 1884, on pages 1 to 4 of G.O., No. 1556 W., dated 20th June 1884, and explained to the Government of India in letter, No. 1557 W. of the same date. It was then pointed out to India that the works connected with this department are generally of such a nature as do not require the employment of skilled labour; that the agency of the Public Works Department is always available for works of a higher class and that the advice and assistance of this department were

called in when necessary; that financial regularity was strictly observed in the execution of works by departmental agency, the powers of sanction vested in the different officers being clearly laid down; that the numerous and generally insignificant Salt buildings and works are situated in localities outside the general range of the limited and already more than fully employed Public Works staff; that whilst India referred to expenditure on buildings only, the outlay in the Salt Department is by no means confined to buildings proper, but deals also with the excavation and clearance of channels, construction and repair of branch roads and fences, formation of earthen platforms, drying grounds, patrol paths, etc.; and that the Governor in Council saw no reason to disturb the procedure then in force which worked satisfactorily.

10. Ten years later the Government curtailed the powers of the Commissioner of Salt Revenue by restricting his powers of sanction in exactly the same manner as the Government of India circular, if strictly applied to this department, would restrict them. The Board then pointed out that this curtailment of the powers of the Commissioner of Salt Revenue, who had, since the re-organization of the Board in April 1887, exercised the powers of sanction hitherto exercised by it, would entail considerable delay in the execution of works besides additional correspondence and increase of work in the Board's office and would be detrimental to the public interests. Upon this, Government ruled that the Board of Revenue in the Separate Revenue Department should be exempted from the general order which laid down Rs. 1,000 as the maximum limit in the case of new works and repairs. For the reasons which were given in the papers which have just been referred to, the Board (*vide* its Proceedings, No. 774, dated 28th February 1898, on page 9 of the proof of currents) strongly deprecates any change as regards the Salt Department in the direction indicated by the Government of India. The Board represents that the departmental works costing more than Rs. 1,000 apiece are only 2·22 per cent. of the total number of works of all description executed and cost only 31·20 per cent. of the total expenditure. They are, moreover, simple and many of them involve nothing but the carrying out of a standard plan prescribed in accordance with professional opinion. The officers who execute them

G.O., No. 1191, Financial, dated 27th November 1893.

Resolution, No. 14, dated 19th January 1894, in G.O., No. 172, Financial, dated 27th February 1894.

G.O., No. 172, dated 27th February 1894.

Pages 5 and 6 of the proof.

are trained under the orders of Government sufficiently well to ensure capable execution. The estimates are prepared in considerably more detail than is the practice in the Public Works Department and are subjected to strict scrutiny, and, in point of rates, the Board believes that it can in most instances show a considerable reduction on those employed in the Public Works Department without sacrifice of efficiency. Whenever any point of engineering difficulty arises, the professional opinion of Public Works Department officers is invariably obtained. The accounting of the works is done in the Board's office under a system which has worked well and is thoroughly understood by those who have to work it. The Board is therefore of opinion that the advantages to be gained by adopting the proposal of the Government of India are not such as would compensate for the delays that would be involved and the additional work that would be thrown upon a number of officers by subjecting the works done by the Salt, Abkári and Customs Department (which is, in this respect, a semi-professional one) to the same scrutiny and control as works undertaken by other departments, whose officers have, as a rule, no professional knowledge or experience and whose works are few and unimportant in comparison.

11. In this connection the Honourable Member has noted in the Revenue Department—

> It seems to me that not only the administrative inconvenience has to be considered, but the financial loss. As things now are, India pays three-fourths of the cost of Salt works. But if this change is made, won't the Provincial Public Works Department have to find the money? That is, won't the whole charge fall on Provincial?

12. It is submitted that Provincial would have to find the money if the work were classified as Provincial Civil works. It is not quite clear that they would be so classified, and Public Works Department may, it is thought, be asked to note on this point. If the charge fell upon *Provincial*, India might be asked to make a special assignment during the present contract.

Forest.

13. The present practice under which the cost of public works executed by Forest officers is provided for in the budget estimates of the department is, the Board points out, authorized by Government of India (Finance and Commerce

Department) resolution, No. 1040, dated 7th May 1884 (printed on page 1 of G.O., Nos. 1634, 1635, Financial, dated 19th July 1884), paragraph 2 of which lays down that all buildings and works executed by the Forest staff without the assistance of the Public Works Department shall be provided for in the estimates of the Forest Department. The Board presumes that it is not the object of the circular now under consideration to overrule any existing orders.

14. The *audit* of expenditure on Forest public works varies, at present, according to the source from which it is met, and the Board is of opinion that, when funds for these works are provided for in the Forest budget, the control, audit and record of the charges incurred should be departmental as in the case of expenditure on other departmental works, such as demarcation, &c. Any other system would, the Board considers, result in unnecessary duplication of work and much confusion in the accounts. Forest buildings and communications are, the Board points out, mostly constructed in remote localities and are intended to serve the special needs of the department. These works must be left to the department itself for construction and provision of funds according to the varying needs and exigencies of Forest administration. Rough work is often all that is required, and this can be done at a smaller cost than work executed by the Public Works Department. The effect of transferring to that department the duty of providing funds for such works and the necessary control over them would, the Board fears, inevitably tend to delay their execution and to cause inconvenience and, in some cases, loss of revenue, besides making the works themselves more expensive. Where the execution of Forest public works specially requires professional skill or where owing to their location at head-quarters or for other reasons it is deemed advantageous to entrust them to the Public Works Department, the assistance of that department is, the Board observes, always sought for. In these cases funds are provided for in the Public Works Department estimates and the works themselves are executed under the supervision of the Public Works Department officers in accordance with India's resolution quoted in the preceding paragraph. For the foregoing reasons the Board is strongly opposed to any change in the present system and its opinion is upheld by the Revenue Department (*vide* yellow paper note on page 7 of the current).

Board's Proceedings, No. 58, dated 10th January 1898, on page 5 of the proof of currents.

15. The Accountant-General points out in paragraph 3 of his letter on page 4 of the proof of currents that under article 98 (*u*) of the Civil Account Code the Salt and Forest Departments form an exception to the general rule fixing the limit of Rs. 1,000 for each single work executed departmentally, but he considers it doubtful whether these two departments can continue to be so treated and he suggests a reference to India.

Cattle Pounds.

16. Works connected with cattle pounds seldom cost so much as Rs. 1,000 in any individual case, and the powers of the Board of Revenue are limited to this amount (*vide* appendix to G.O., No. 370, Financial, dated 7th May 1895). It would hardly be worth while to transfer to the Public Works accounts the few cases in which this maximum may be slightly exceeded.

Minor Irrigation Works.

17. The facts regarding the classification of these works are clearly set out in Board's Proceedings, No. 72, dated 10th February 1898, printed on page 10 of the proof of currents. In May 1880 the repair and maintenance of minor irrigation works was transferred to the Revenue Department, the required funds being placed at its disposal by the Public Works Department. In July 1883 the Board of Revenue was authorized to distribute the allotment provided in the preliminary issue of the irrigation budget. Under this system the audit of the expenditure was conducted by the Accountant-General, the total expenditure for the year being finally adjusted by the Examiner of Public Works Accounts. In July 1893, on the suggestion of the Accountant-General, the final adjustment was made in the civil books instead of passing it on to the Public Works Department, the Board considering it immaterial where the transactions were recorded. The receipts and charges on account of minor irrigation works in charge of the Revenue Department have thus been brought on the civil estimates and accounts.

G.O., No. 284 I., dated 5th May 1880.
G.O., No. 900, Revenue, dated 23rd July 1883.

G.O., No. 835, Financial, dated 28th August 1893.

18. It is not quite clear whether this system requires modification with reference to the Government of India circular now under reply. The Accountant-General inclines to the view that minor irrigation works do not fall under the exceptions in paragraph 2 of the Government of India circular, and he states that

Paragraph 5 of his letter on page 4 of the proof of currents.

Page 3 of the printed currents.

if the expenditure on these works is regarded as falling under exception (*a*) in that paragraph—works charged to the budget grants of the departments concerned—the outlay on each work will have to be restricted to Rs. 1,000. The Board points out that it is true that in the majority of cases the expenditure on these works is not considerable but that there have been cases in which a larger outlay than Rs. 1,000 has been incurred and it seems unadvisable in such cases to restrict the expenditure to Rs. 1,000. The limit which now governs the expenditure is that the outlay should not exceed one-fifth of the aggregate revenue during the preceding five years and the Board considers that an absolute limit will be unsuitable to the case. The Board sees no objection to the outlay on these works being audited by, and brought to account on the books of, the Examiner of Public Works Accounts, the works being carried out by Revenue officers as public works disbursers and reckoned as public works in charge of Public Works officers, *i.e.*, practically a reversion to the system which obtained before 1893. The Revenue Department concurs in the foregoing views.

That is, to put it in another way, a work yielding an average revenue of Rs. 1,000 a year may be classed as a "Minor irrigation work". Is this so? What is it which makes a work a "Minor irrigation work" and to place its upkeep under the Collector instead of under the Public Works Department? It seems to me that a work which yields an average revenue of Rs. 1,000 is hardly "Minor."

(Intld.) H.W.B.

Please see Board's Standing Orders, Nos. 187 and 188 [Chapter XIII] and G.O., No. 284 I., dated 5th May 1880.

(Intld.) C.M.S.
13-8-98.

The office will no doubt be able to answer the query above.

The worst of the Public Works Department control of scattered works of irrigation is that they have not the staff to ascertain and carry out the *petty* works of repair that are needed from year to year. They can and will carry out a big job in the way of repair, but then owing to the cause above noted they are apt to leave the work severely alone until it again gets in so bad a condition as to necessitate another "big job." The revenue control of these petty repairs on scattered works is therefore necessary. In the case of a large *system* of irrigation under the Public Works Department —such as Kistna or Gódávari — the control extends to the details and the petty repairs throughout and year by year. The same thing is required for scattered works, but it is not possible for the Public Works Department to give it.

(Intld.) A.T.A.

G.O , No. 1040, Financial, dated 29th November 1894.

Agency Works.

19. These works are connected mainly with the construction and repair of roads and, in some cases, of buildings in the Agency tracts of Ganjám, Vizagapatam and Gódávari, the expenditure being debited to 45. Civil Works in charge of Civil Officers. Under existing orders the Agents of these districts are empowered to sanction new roads up to a limit of Rs. 3,000 and repairs to communications without limit, the power of sanction as regards buildings being subject to the general limit of Rs. 1,000 for each work. The Accountant-General in paragraph 4 of his letter on page 4 of the proof of currents considers that this class of work does not fall under any of the exceptions in the Government of India circular and should apparently be transferred wholly to the Public Works Department, but he points out that the Government of India order does not object to the execution of these works by Civil Officers, provided they act as Public Works disbursers, so that the

Letter No. 54 A.G., dated 1st February 1898, on page 12 of the proof of currents.

Letter No. 52, dated 2nd February 1898, on page 13 of proof of currents.

only change necessary would be the transfer of the control, audit and record of the expenditure from the Civil to the Public Works Department.

20. *Ganjám.*—The Agent considers that the proposed transfer is most undesirable and that it would be extremely prejudicial to the proper and economical execution of these works. He states that the execution of public works by the Public Works Department in the Agency tracts has been notoriously slow and expensive, this being largely due to the peculiarities of the labour market in the hill tracts and the unsuitability of the form of vouchers and account prescribed in the Public Works Code. Works in charge of the Public Works Department are, he states, as a rule executed on piece-work and contract system, but no contractors can be induced to take up the work of scattered repairs in the remote parts of the Agency except at an enormous percentage of profit, nor is it possible to enforce the payment by contractors of their proper wages to the labourers employed. The works of "repairs" are, moreover, for the most part such as do not admit of detailed measurement which is essential to the system of Public Works accounts. Revenue Officers in the hill tracts have, in the Agent's opinion, far more influence than Public Works Officers and Divisional Officers are constantly on tour; a Public Works Officer may visit the hill tracts once a year for a short period. The Agent has no objection to the audit of expenditure on Agency works being conducted by the Examiner of Public Works Accounts, provided that it is clearly specified that the submission of accounts in Public Works forms will not be insisted on. He points out that a large proportion of the vouchers will be in Uriya, and it is doubtful if the Examiner will be able to check them aright. He sums up the position by insisting that the control and record of Agency expenditure must, if good work is to be done, vest in the Agent to the Governor and his Sub-Divisional Officers as heretofore.

21. *Vizagapatam.*—The Agent states that Agency works in this district, both new and repairs, are executed without detailed estimates owing to the inherent difficulties of the locality. The sanctioned allotments for each division are placed at the disposal of the respective Divisional Officers at the commencement of the official year, the works are then executed either

through contractors or by departmental agency, and the expenditure is adjusted by Divisional Officers by detailed bills supported by vouchers. The Agent considers that, if the Public Works Department is to control the expenditure, it will have also to conduct it but that this is not possible as its methods are not suited to the country, while those now in vogue have on the whole hitherto produced a fair return for the money expended.

22. *Gódávari.*—The Agent states that if the audit and classification of public works is to be transferred to the Public Works Department, the Tashildars and the Deputy Tahsildars in the Agency tracts will have to be made Public Works disbursers, but that if the Special Assistant Agent is made a Public Works disburser, there will be a considerable and undesirable addition to the work in his office.

Letter No. 49, dated 9th March 1898, on page 13 of proof of currents.

23. The Judicial Department endorses the foregoing objections—*vide* G.O., No. 520, Judicial, dated 25th March 1898.

Pages 13 and 14 of proof of currents.

Police Huts and Station-houses.

24. The Inspector-General points that about Rs. 30,000 is expended annually on the construction of huts, but that the expenditure is large, because of the number of huts constructed, the buildings being all simple structures without any costly materials and not involving the use of skilled labour. No advantage would, therefore, in his opinion be gained by the vouchers and estimates being submitted to and audited by the Examiner of Public Works Accounts.

Letter No. 447, dated 5th February 1898, on page 12 of proof.

25. The Examiner (*vide* his office-note No. 241-A./A., dated 22nd February 1898, on page 11 of the proof of currents) sees no objection *per se* to the transfer of the control, audit and record of expenditure of the works concerned from the Civil to the Public Works Department, but he points out that before this actually takes place several subsidiary questions would have to be considered and determined, and that these can be gone into after the replies from the other departments are received, if it is then decided that the transfer should take place.

26. The foregoing summary of the replies of the administrative departments concerned, with the works constructed departmentally which fall under India's resolution, show that these departments

are generally opposed to any change in the existing procedure. The Board has no objection as regards minor irrigation works, but it seems to be a question whether this single change is desirable.

27. Under the foregoing circumstances, it is submitted that India may be informed that this Government is of opinion that the existing procedure should be left undisturbed.

28. In addition to the departments mentioned above, it should be noted that the outlay on Mount Capper Jail, Cuddalore, has been exhibited during the last three years under 45. Civil Works instead of under 19-B. Jails, this transfer being formally sanctioned by the Government of India itself. It is not known how far this system of departmental construction of jail work is to be varied, but the papers in G.O., Nos. 697-98, dated 29th April 1898, show that the policy at present is to execute works more extensively by departmental agency in the Jail department. The experience gained by the construction of the Cuddalore Jail is certainly in favour of such a course. In that case there was a saving on the original estimate of the Public Works Department, and the execution of the work has been pronounced to be excellent by the Public Works Department itself. It is for orders whether anything should be said to India about these jail works.

G.O., No. 627, Financial, dated 28th August 1895.

Vide I.G.'s letter in G.O., No. 984, Judicial, dated 24th June 1898.

(Intld.) C.M.S.
28-7-98.

Hon'ble Member.

I consider that the changes which the orders of the Government of India involve are to be deprecated and that India should be addressed objecting to the change. It is to be noticed that no reason why the change should be introduced is given except that it is desirable that "expenditure on Public Works of any importance should be subjected to the stricter and technical audit of the Public Works Examiners." But the papers show that if this means that the works should be carried out under the conditions precedent to that technical audit, it is very undesirable mostly to apply it in the case of the departments and classes of works mentioned in the note. This has been already recognized by India in the case of the Salt and Forest Departments.

2. In the case of minor irrigation works, the system now in vogue has

worked for years smoothly and advantageously. It enables the ryots to get the petty repairs in which they are interested done expeditiously and prevents much discontent and grumbling on the part of the ryot population. The great mass of the works are below Rs. 1,000 and it will be extremely inconvenient to have two systems in connection with the minor irrigation grant. The works need no skilled supervision and there is nothing which mere audit as apart from improved supervision could rectify or improve.

3. As to cattle pounds, no work ought ever to exceed Rs. 1,000. Pounds are usually built on a standard plan and, as I recollect, never cost more than Rs. 500. These works ought to be exempted for the same reasons that petty works are so.

4. As to Agency works, I think stricter control should now be insisted on. They are often large works costing much money, and here I think it might be advantageous to require the audit and record of the expenditure to be subjected to the scrutiny of the technical branch. The system in regard to these works seems somewhat dangerously loose at present.

5. The police huts are all petty works and may be left as at present.

(Intld.) G.S.
6–8–98.

A good many of the replies seem to me to miss the point at issue. It is not a question at all of the execution of works, but of the system under which funds are to be provided and accounts rendered and audited. It does not much matter, so far as I can see, how the funds are provided; but it may matter very much how the accounts are rendered. I know how they are rendered in the Salt Department which spends more money than most. There is a regularly prescribed system. But is there any such system in regard to the expenditure on works by the Forest Department, by Collectors (on minor irrigation works, pounds, &c.) or by the Inspector-General of Police or the Agents? I do not know. If not, I should say that there ought to be such a system. The question would then arise whether, if there was such a system, it might not be as well that the Public Works Examiner should work it. Or would his doing so greatly add to the labour of the officers who now actually carry out the works? It much depends on the number and kind of the

forms and returns he would require to be used. Without information on this point I dont quite see how India's question can be answered. It strikes me that the only satisfactory way of getting the question answered will be to refer it to a Committee consisting of the Secretaries in the departments interested (Judicial, Revenue and Public Works) who could call on the Accountant-General and Examiner for information and advice.

(Intld.) H.W.B.
8–8–98.

I have no objection to the formation of such a Committee as is proposed above. The replies certainly do not furnish information as to what the effect would be of having accounts, &c., checked and controlled by the Public Works Examiner. Would the forms and routine generally hamper the execution of works or tend to a condition of things in which the excellence of the accounts and vouchers of a work attract more care and attention than the excellence of the work to which they relate.

The change that would be effected can easily be ascertained by the proposed Committee.

(Intld.) A.T.A.
12–8–98.

The papers and notes should be circulated to Revenue and Public Works Departments un-officially first. It seems to me that the first step is to get detailed reports on the points noted from the Subordinate heads of departments and to get the reports properly digested when it would be possible to meet and consider the matter and draw up the report desired by Hon'ble Members.

(Intld.) G.S.
17–8–98.

To the Revenue
„ Public Works
„ Judicial
} Departments U.O.

Received from Jud. U.O. on 12.9.98

P. W. Dept

№ 436, d/ 11-2-99

The reports we have been waiting from the Subordinate officers and the papers are ready for consideration by the Committee of Inventories. With the Inventories in Off. W & Revenue please note below when it will be convenient to have a meeting to consider this matter.

10/2/99.

I am leaving for Tanjore on the 16th and may be away for a week. 24th or 25th would suit me. Can 13/2/99

D/

P.W. Dept.

C.Ss. u.o No 1886 dt 5.9.98. No. 4122C dt 20.9.98

To C / I } unofficially

For favour of remarks. C from an accounts point of view, and "I" in regard to the execution of Minor Irrigation works.

K.S. 13.9.98 W

Ref. O.M. No. 727 W dated 17-3-98 from the file of current work office R.N. 218/98 dt 5-9-98

H.C.

As no copies are available at any, please issue this under C series obtaining 2 copies from the Chief Secretariat at Madras

Ref. 13/9/98 application act- Rec 15.5.98.

H.C.
15 spare copies for C ✓
1 - do - I - J ✓ D 22/9/98
Keep the original

INDEXED 23/9/98

ACCOUNTANT,
P. W. ACCOUNTS.
23 SEP. 1898
No.

A/4

No. 4122C.

CSs u.o. No 1886 15.9.98.

Government of Madras.

PUBLIC WORKS DEPARTMENT.

Madras, 20 Septr. 1898.

OFFICE NOTE.

From W

To C, unofficially.

For favour of remarks from an accounts point of view.

AH
17.9.98.
DW

E- No. 27.
1,000—16-5-98

KEEP-WITH CURRENT No.

dated 189 .

GOVT. OF MADRAS. } 1898. { P.W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 26th October 1898.

OFFICE NOTE No. 1256 A/A

To

W. unofficially

Your Office Note No4I22 C dated
20th.September I898

What the system of audit and accounting is as applied by the Accountant General,Madras to works of the kind under reference I am not in position to say. It is gathered that under the existing condition of things matters are working smoothly. The change now advocated by India,though strictly in accordance with what it should be under existing rules and orders,will involve an undoubted upheaval,and it is simply a question whether such upheaval,after a long continuance of existing procedure would be justified by the advantage gained in introducing the change. Clear and distinct rules* are in existence as to the mode of providing funds and

* P.W.D.Code II.III.
73-85
G.O.No.623 I dated
I2th.October I887

and accounting to be followed in cases of Civil officers acting as P.W. disbursers. Under ordinary circumstances there is no difficulty in applying and following out these rules; but whether any real advantage would accrue by bringing the accounting for any or all of the works under notice into line with what the rules as at present framed lay down is somewhat doubtful.

2. The P.W.rules are stringent, and in their essence require the rigid control of funds,besides the technical audit peculiar to those rules. In other words,no work or repair of any kind is supposed to be undertaken without an estimate in proper form being in the first instance prepared and sanctioned by competent authority, and due provision of funds made for carrying it out: the forms of account to be used and the technicalities in procedure to be observed are not too elastic for meeting the cases of works specially situated or circumstanced. On the other hand,the P.W.System, generally speaking,is calculated to ensure perfect accuracy in accounting, besides the control of expenditure within sanctioned estimates and allotments as already referred to.

3. It is not possible in this initial phase of the case to estimate what the comparative cost would be of accounting if the change were decided upon,but,at a rough guess, I incline to the opinion that the existing arrangements is less costly than the P.W.System would be. Or,to sum up, in other words,the probable effect of the alteration from the present arrangements would be (I) a more efficient control (2) a more efficient audit because coupled with control (3) increase in cost (4) some extra work and possible difficulties in smooth working in certain instances.

4. If the audit etc. of works costing over Rs.I000 each were placed under me,one of the essential conditions would be that the P.W.rules should be followed in their entirety by all officers of whatever department for all works coming under that category. Without this complications would necessarily ensue.

5. There are sundry subsidiary questions that would arise were it decided to introduce the change in question,but for present purposes it is considered unnecessary to touch upon them here. As remarked in my original note* on this subject there appears to be no objection from a local P.W.point of view to agree to the Government of India proposal, but

* No.24I A/A dated 22nd.February I898

BR. 727 W 17.3.98

but it is a matter for very careful sifting whether, from the point of view of other departments, the results would be likely to justify the experiments.

6. I regret the delay in my reply to the note under reference which has been caused through my absence on privilege leave.

W
26.10.98

C.

26/10

D.W

W's office note 4122C, d/20th Sept.

Please let me know for what purpose I am asked to remark on the Execution of Minor Irrigation Works when the papers relate only to the method of accounting for the expenditure.

(Initd) W. H.

2/11-

C / No. 4942 C d/10-11-98

I

Please see accompanying slip by C.D.W., and return file if you have no remarks to offer.

(Initd) ASR

D 10/11/98 7.11.98

D.W

10/11/98

P.I.O

Q.W. Deptt. Secy. to Govt. Punjab
W.& Irrig. to Govt. N.W.F.P.

No: 4942 C dy 10-11-98

D.W

Linked file

No: 4122 C dy 20.9.98
727 W dy 17.3.98
50 C dy 5.1.98 (SC)
1482 W dy 18.6.95
1005 W dy 30.4.95 (SC
3183 W dy 12.12.94
3088 W dy 1.12.94 (SC)
2372 W dy 20.9.94
654 W dy 9.3.94 (SC)
3220 W dy 12.12.93 (SC)
605 I dy 12.10.88
623 I dy 12.10.87
435 I dy 22.7.87

It is submitted that the "notes" which were sent to the P.W.D. for remarks went beyond the question of "the method of accounting for the expenditure". They also took into consideration the execution or control of minor irrigation works. i.e the agency by which these works should be carried out - vide para 18 of office note in the Financial Dept: (linked file) Flag A. and the Hon: Member's marginal notes thereon - See also para 2 of note initialled "G.S. 6-8-98" - Flag C

Moreover, the terms of the official reference made to the P.W.D - G.O. 1012 Fink: d/14th Decr: 1897 Flag E is very precise on this point. The words are as follows -

"The

"The P.W.D. will be requested to state its opinion on the proposed transfer of the control, audit and record of expenditure from the Civil to the P.W.D." and it is evident from the Irrl. Dept: unofficial Notes referred to above, and which are of subsequent date, that they intended to embrace the question of execution (or agency) of these works.

It is quite possible as suggested by "I" that this was going beyond the necessities of the case, but as the record stands there seems nothing wrong in W's unofficial reference to "I."

(Initd) R.P.

7th Nov 98.

CHIEF ENGINEER FOR IRRIGATION.

Madras, 11 Nov 1898.

OFFICE NOTE No. 348

Circulation Register.

To	From	Despatch Date.	Receipt Date.
W	I		

KEEP-WITH.

No. , dated 189 .

With reference to your No 410 dy 20 Sept 1898 I wish to make the following remarks in regard to the Execution of Minor Irrigation works.

1. The D.P.W. naturally and inevitably failed to keep the irrigation works in order and the less important of them were transferred to the charge of the Rev Dept in the hope that that Dept. controlling as it does the village establishments and having strong influence if not some control over the villagers, would be able to do better and there was also the idea that when the works were

villagers would themselves undertake maintenance – An attempt was subsequently made by me in the Madura District to get the villagers to undertake ordinary maintenance in fact to undertake "rather indefinite obligations which might easily be converted into an income and they were offered a very insufficient rate of remuneration. They refused on the nominal plea that they owned insufficient land – Everyone admits now that the Kudimaramat system cannot be revived and at the same time is perfectly hopeless for either the PWD or Rev Dept or both combined to expect to be able to keep in any decent order the 30 000 irrigation tanks of the Presidency nor is Govt. even in a position to find enough money I am not prepared at present to suggest any remedy for this as I am not well informed about the power of Govt to raise special funds for the maintenance of irrigation works or about the actual power of the Rev. dept to carry out what would have to be a large share of the work of seeing that the money is expended properly – I would at present point out that the funds expended on the works are altogether inadequate to prevent them gradually going to ruin.

No. 11376 D12-2-99

E. I. Form No. 22—2,606—8-8-96.

GOVT. OF MADRAS. } 189 . { P. W. DEPT.

CHIEF ENGINEER FOR IRRIGATION.

Madras, 189 .

OFFICE NOTE No.

Circulation Register.

To	From	Despatch Date.	Receipt Date.

KEEP-WITH.

No. , dated 189 .

As to the present division of work between the dept I do not think that any other arrangement is possible in the districts where large numbers of works. The work of the Rev. Dept is very much simplified whenever the PWS accounts have been published but the publication is unfortunately very much in arrear.

I do not see any special reason for having the monthly accounts of expenditure by the Rev dept audited by the Examiner of PWS accounts. At the same time

Telegram would [illegible]

be feared if Collectors are
given the powers of Executive
Engineers ~~in regard to~~ and the Net Board the powers
of the Supt. Engineer in sanctioning
estimates (original and
revised, ~~under~~ passing
Accounts vis estimates and
appropriating funds.

11.11.98 W.H.

No: 1137 C & 22-2-99

Telephone

From

The Secretary to Govt.,
P.W.D.

To

The Accountant General,
Madras.

To enable me to discuss the question connected with the proposed transfer to the Examiner, P.W. Accounts, of the control and audit of expenditure on Public Works carried out by Civil officers, referred to in G.O. No. 1012, Financial, 24th December 1897, please send by special messenger 1 form of each of the accounts and returns rendered to you by Civil officers

A.K
22.2.99.

~~Dw.~~ for W
~~for Secretary to Govt.~~

B/
x/P

Despatched 3.30 P.M.
22.2.99.
Brij
Pay

23/2/99

No: 1137 C & 22.2.99
4942 C & 10.11.98
727 W & 17.3.98
4122 C & 20.9.98
50 C & 5.1.98
1482 W & 18.6.95
1005 W & 30.4.95 (SC)
3185 W & 12.12.94
3086 W & 1.12.94 (SC)
2372 W & 20.9.94
4 papers

See letter. I should want this file when the meeting of Secretaries takes place - Civil
18/2/99

CN^os 1670 199
9480 & 8891 & 98

No: 1573 C & 15-3-99
Remarks
Civil
14/2/99

Forwarded for the departmental Works return &c

L&O
INDIA OFFICE
RECEIVED
13 FEB

Note for Mr's information in connection with the meeting which is to be convened in order to discuss the question of the proposed transfer of the Control and audit of expenditure on works carried out by Civil Officers from the Civil to the Public Works Department

In their letter No. 4280 A dd/24.9.97 the Government of India observed that in many provinces, Provincial Public Works expenditure of considerable amounts incurred by Civil Officers was audited and brought to account by Civil Accountants General as "Public Works in charge of Civil Officers", That this Course was unauthorized, and that it was desirable that the expenditure on Public Works of any importance should be subjected to the stricter and technical audit of the Public Works Examiner, and requested that, unless this Government had any objections to suggest

might be issued to ensure that all expenditure on Public Works by Civil Officers except on the simpler class of works should be audited by the Accounts Officers of the Public Works Department and adjusted in the Public Works Accounts.

Flag A

2. In G.O. No 1012 d/4. 12. 97 the Financial Department asked for the opinion of the P.W.D. on the proposed transfer of the Control, Audit and record of expenditure from the Civil to the P.W. Department. The Examiner to whom the question was referred reported that there was no objection to the proposed transfer, but, before this transfer could be effected, several subsidiary questions would have to be considered and determined, and that these could be gone into after the transfer had been decided upon.

3. The note in the Financial Department flagged B gives a summary of the replies of the administrative departments consulted on the subject and remarks thereon by the Chief Secretary and the Honorable Members. This note was referred for remarks to the Chief Engineer for Irrigation and the Examiner P.W. Accounts. The reply from the Chief Engineer for Irrigation is contained in his Office Note No 348 d/ 11. 11. 98, but only the last para of this note has any bearing on the subject under reference. The Examiner's remarks are contained in his Office Note No 1256 A/A d/ 26.10.98

Flag B.

Flag C

Flag D

4. Most of the Officers consulted enter into the question of the agency for the execution of Works. But it will be seen from the letter from the Government of India No 4280

Flag E

dy 24. 9. 97, that that Govern-
- ment does not object to the
execution of Works by Civil
Officers, but only requires that
the Audit of outlay incurred by
Civil Officers should be con-
-ducted by the Examiner, P.W.
Accounts. It is only this question
that has to be discussed and
the following are the points
which are to be considered.
(a) What classes of Works, the
expenditure on which is now
provided and accounted
for in the Civil Department,
will have to be transferred
to the P.W. Examiner for audit.
(b) How the Civil Officers are
now placed in funds and
what procedure they should
adopt in regard to obtaining
funds in the event of the
audit being transferred from
the Accountant General to
the Examiner, P.W. Accounts

(c). What Accounts and
returns are now rendered by
Civil Officers to the Accountant
General and what they should
submit to the Examiner P.W.
Accounts, if he is to audit the
Accounts.
(d) Whether any advantage will
be gained or extra labour
entailed by the proposed trans-
-fer of audit

5. With reference to (a) it is
submitted that the only Works
Costing over Rs 1000 each, the
expenditure on which will
have to be transferred to the
Examiner, P.W. Accounts for
Audit are the following
(1) Works in the agency tracts
of Ganjam, Vizagapatam and
Godavari
(2) Cattle pounds
(3) Police huts
(4) Jail Works
(5) Minor Works, Revenue Irrigation
Department

6. In regard to (b), it is

Submitted that the expenditure on works carried out by the Civil Officers is now provided for in the estimates of the Civil Departments Concerned and the Officers draw money from the funds placed at their disposal in the Civil esti-mates. If effect is to be given to the Government of India letter under reference, funds will still have to be provided in the Civil estimates for works costing Rs 1000 and less, while works costing over that amount will have to be provided for in the P.W. esti-mates. Funds for works provided for in the P.W. Estimates will have to be drawn in the follow-ing manner Vide para 75 Ch III. Vol II of the P.W. Code. Civil Officers may obtain funds through the Examiner or the Executive Engineer of the division in which the Civil officer is stationed. In the former Case, letters of credit will be issued by the Civil Accountant General on the application of the Examiner. In the

latter case, the Civil Officer will be provided with a cheque book and permitted to draw cheques against the Executive Engineer's letter of credit. Civil Officers may also be appointed Imprest-holders under Executive Engineers and render accounts to the Officers from whom they hold imprest

7. With reference to (c) it is not known what accounts and returns are now rendered to the Civil Accountant-General And these may, it is submitted, be obtained from that Officer by the Chief Secretary. The only Accounts and returns which Civil Officers acting as P.W. dis-bursers will have to submit are those given in paras 80 And 81 Chap III. Vol II of the P.W. Code And they are:-

(1) Brief monthly abstracts of Receipts and disbursement-(Form No 55 B Copy herewith) Shewing the total Cash received And the total expenditure on each work in progress

accompanied by Vouchers for all payments in excess of Rs 10

(2) A Bill (forms No 55 A copy herewith) on Completion of each Original Work and Annual bill for the repairs executed during the year

8. As regards (d) it is submitted that, without Comparing the returns now rendered to the Accountant General with those to be submitted to the Examiner, it is impossible to give a definite opinion as to whether any advantage will be gained or extra labour entailed by the proposed transfer of audit Vide ~~para 3 of his Office Note No~~

d/ . The Examiner however considers vide para 3 of his Office Note No 1256 A/A d/25-10-98 that the existing arrangement is less costly than the P.W. System and that the probable effect of the alteration from the present arrangement would be (1) more efficient control (2) more efficient audit (3) increase of Cost (4) Some extra work and possible difficulties in the present smooth working. There is no doubt that the Examiner will apply for additional establishment to Conduct the Audit, but it is not known whether a Corresponding reduction will be feasible in the Civil Offices which now audit the expenditure. It is also impossible to estimate the cost of additional Establishment which the Examiner is likely to apply for until it is known, how many Civil Officers will be required to render their accounts to the Examiner and what their total expenditure will be.

9. The following replies are submitted with reference to the remarks in the Financial Department note.

Paras 11 and 12 of H.

a

Provincial Funds will not be
made to bear any charge on
account of Salt Works carried
out by the P. W. D, as ~~both~~ all such
Works ~~are~~ now executed ~~from Im-~~
~~by the P. W. D. are classified as~~
~~perial Funds placed by the~~
Imperial
~~government of India at the~~
~~disposal of the Madras Govt.~~
The transfer of the execution
of Salt works from the Civil
to the P. W. D will on the other hand
result in a
saving to this Government
of one fourth of the cost of the
Works which is now paid from
Provincial funds under the
Contract. These remarks though
called for by the Note in the Financial
~~It is submitted that there~~
Department (para 12) do not however
~~is no necessity to take into~~
seem to be really necessary under
~~Consideration the question~~
the Govt. of India reference
~~of audit of expenditure on~~
~~Salt Works~~, as ~~para~~ that 2 of the
letter from ~~the~~ Government
~~of India~~ No. 4280 A dt 24.9.97
distinctly refers to Provincial
expenditure only, and as the
outlay on Salt works Carried
out by Civil Officers ~~should~~ is to
under para 7 ~~4~~ Chapter IX
Vol I of P. W. Code ~~be~~ recor-
~~in the~~ Civil And not

Filag A

I attach Salt Accts
were enclosed by mistake
separate reference to
would be useful.

the P. W. Accounts. Attention
also invited to the Second part
of para 6, Chap IV, Vol II of P.W
Code introduced by Standing
Order No. 94 dt 23. 9. 96

Paras 13 And 14. There is
also no necessity to consider
the question of Forest Works
which, when carried out by
Civil Officers, is to be, under para
7 ~~3~~ Chap IX Vol I of P. W. Code,
be accounted for in the Civil
Department

Para 15. The reference to the
Government of India propo-
sed by the Accountant-General
in regard to the works pertai-
-ning to the Salt and Forest
Departments will not, it is
submitted, be necessary un-
the circumstances explain
in the above two paras

Paras 17 And 18. If effect
is to be given to the letter
the Govt of India in rega
to Minor Irrigation Wo

-sting more than Rs 1000, it will simply account to a re-
-version to the System which obtained before 1893.

Para 20 The Agent to the Gover-
-nor, Ganjam, states that he has no objection to the audit of expenditure on Agency Works being Conducted by the Examiner P.W. Accounts, provided that it is clearly specified that the Submissions of Accounts in Public Works Forms will not be insisted upon. He also points out that a large pro-
-portion of the Vouchers will be in Uriya and it is doubt-
-ful whether the Examiner can check them aright. If the Audit is to be Conducted by the Examiner, it will certainly be necessary that the Accounts should be prepared in P.W.D forms. In regard to the Vou-
-chers prepared in Uriya, as reference is solicited, to para 4, Chap I Vol II of the P.W Code

from which it will be seen that a Vernacular Voucher will be accepted as valid, pro-
-vided it bears a brief Note of the particulars in English, entered by an Officer not under the rank of a Sub Divisional Officer.

Remarks of the Honourable Sir Henry Bliss on pages 12 and 13 of the Note.

Without seeing the forms & returns now submitted to the Accountant-General And comparing them with those that should be rendere to the Examiner, P.W Accounts in the event of the transfer of Audit to that Officer, it is impossible to say with certa whether the change will great add to the labour of Civil Officers who carry out W works. The returns whi Civil Officers acting as

disbursers have to submit to the Examiner, P.W. Accounts are given in para 7 above.

Remarks of the Honourable Mr. Arundel on page 13 of the Note. The Honourable Member inquires what the effect would be of having Accounts etc Checked and Controlled by The P.W. Exa-miner. With reference to this enquiry, attention is invited to para 3 of the Govt. of India letter No. 4280 A d/ 24. 9. 97 from which it will be seen that the P.W. Examiner's Audit will be stricter and technical. This is more fully explained in para 2 of the Examiner's Office note No. 1256 A/A d/ 26. 10. 98 wherein, he remarks as follows: —

Flag A

Flag D

"The P.W. rules are stringent and in their

If the rules are made too rigid, as happens occasionally, they are relaxed.

essence require the rigid control of funds, besides the technical audit peculiar to those rules. In other words no work or repair of any kind is supposed to be undertaken without an estimate in proper form being in the first instance prepared and sanctioned by Competent authority and due provision of funds made for carrying it out. The P.W. System is calcu-lated to ensure perfect accu-racy in accounting besides the Control of expenditure within the sanctioned esti-mates and allotments.

The Hon Member also enquires whether the P.W. forms and routine would hamper the execution of works or tend to a condition of things in which the excellence of the Accounts and Vouchers of a work attract more Cares and attentions than the excellence of the work to which they relate. With reference to this

remark, it is submitted that the P. W. D Forms may entail more work, but on the other hand. They are so drawn as to secure almost absolute control over the vagaries or malpractices of unscrupulous subordinates. This Cant be said for the forms of the Civil department. There is no reason to suppose That precision in accounting Can have any but a beneficial effect on the execution of works. Moreover the P. W. Forms. e.g. measurement books are a direct incentive to efficient supervision, for an officer or a subordinate cannot possibly fill in the forms unless he has actually inspected and measured the work to which they appertain.

Maj
10/2/99

Public Works Department.
C. No. 1670 of 99.

W.

With reference to your queries against para 8 of the accompanying note, it is submitted that the forms of accounts to be rendered to the Examiner are those given in the P. W. Code and the P. W. Book of Forms. There is no separate Accounts manual or general list giving the required information.

2. The procedure to be followed by Civil officers acting as Public Works disbursers is fully set forth in paras 73 to 85, Chapter III, Volume II of the Public Works Code, and the only forms these officers have to render are 55 A and 55 B, copy of each of which has already been put up with the file. vide Flags X & Z.

3. Copies of forms rendered to the Civil Accountant General

General have been obtained from that office and a comparison of these with the Public Works forms 55 A & 55 B will show that the latter are few and simple.

Maj
13/3/99

Revenue Department.

CHIEF SECRETARIAT
13 MAR 1899
GOVERNMENT OF MADRAS

Financial Dept: Note d/17th August 1898 on the classification and audit of Civil Works by Civil Officers.

To the Under Secretary.

In its Resolution No:15 d/24th Aug: 1880 the Public Works Dept: of the Govt: of India laid down rules for the accounting of P.W. receipts and outlay by Civil Officers. These rules required that all outlay on Public Works in charge of civil officers, with the exception of those marginally noted should be audited by and brought to account on the books of, the Examiner of Public Works Accounts, and that the works should be carried out by the Civil Officers as Public Works Disbursers and reckoned as Public Works in charge of P.W. Officers

2.

In Final Co. 1823 R
21-9-80

Vide also G.I. letter 4280-A at
24-9-97
page 3 of the printed copy of extracts.

x

A. Charges for petty construction & repair adjusted against the budget grants of the departments concerned,

B. Certain miscellaneous expenditure on ferries and roadside arboriculture, Grants to Municipalities and the establishments & Contingencies of Staging bungalows and encamping grounds and

C. Cemetery Charges paid by Civil officers.

2. In September 1897 the Govt: of India observed that it had been brought to its notice that in many provinces Public Works expenditure of considerabl amounts incurred by Civil Officers were audited and brought to account by the Civil Accountant-General as " public " works in charge of civil officers", and that as this course was not authorized by its orders of 1880 and as it was desirable that expenditure on Public Works of any importance should be subjected to the stricter and technical audit of the P. W. Examiners, orders should be issued which will ensure that all expenditure on public works by civil officers except the simpler class of works noted above should be audited by the account officers of the Public Works Dept: and adjusted in the P.W.Accounts. The Govt: of India also stated that in regard to charges for petty construction and repairs executed by civil officers it had fixed a limit of Rs.1,000/- up to which the expenditure

Para 3 of its letter no 4280A 24-9-97 printed on page 3 of the file of currents H

Para 4 do.

vide his letter 3589 17-11-97 on pp 3 & 4 of the printed file of Currents H

Article 98(a) of civil acct Code Vol I.

penditure could be adjusted as contingent charges of the Department concerned and that expenditure which exceeded this amount should not be considered as coming within the category of " petty construction and repairs"

3. The Acctt:-Genl: to whom the matter was referred for remarks stated that in regard to petty departmental works no alteration was called for in the existing rule which already fixed a maximum of Rs. 1000 as the limit for a single work, but that a special reference to India was necessary as to whether works in the Salt & Forest Depts: which formed an exception to this rule, should continue to be so excepted. In regard to Minor Irrigation Works he stated that they did not appear to fall under any of the exceptions mentioned in the orders of 1880 and that the funds therefor should in future be provided by the Public Works Dept: and expenditure on them audited by the Examin-

ner of P.W.Accounts, but that if the works should be regarded as falling under exception A then the outlay on each work should be limited to Rs.1,000/-. He also mentioned that large amounts were sometimes spent on the construction and repair of cattle pounds. So far as the Revenue Dept: was concerned the works that had to be considered in connection with the Govt: of India Resolution were:-

Para 6 ibid

(a) Salt & Excise.

(b) Forest.

(c) Police—Cattle Pounds —

(d) Minor Irrigation Works.

4 The Govt: of India Resolution and the Acctt:-Genl:'s letter were thereupon referred to the Board of Revenue, and the Board's replies were communicated to the Financial Department with an expression of concurrence in the Board's remarks. These replies which are summarised in paras 9 to 18 in the Financial Department's printed note were next considered in the ~~Financial~~ that Dept:, and the Hon: Sir H. Bliss

Pages 5-6, 9-11 of the printed file of Current H

Pages 12 & 13 of Exhibit 7.2 note.

Bliss noted:-

"It is not a question at all of the execution of works, but of the system under "which funds are to be provided and accounts rendered and audited. It does not "much matter, so far as I can see, how "the funds are provided; but it may matter "very much how the accounts are rendered. "I know how they are rendered in the Salt "Dept: which spends more money than most. "There is a regularly prescribed system. "But is there any such system in regard "to the expenditure on works by the Forest "Dept:, by Collectors (on minor irrigation works, pounds, etc.) or by the Inspector-Genl: of Police or the Agents? I "do not know. If not, I should say that "there ought to be such a system. The "question would then arise whether, if "there was such a system, it might not be "as well that the Public Works Examiner "should work it, Or would his doing so "greatly add to the labour of the officers "who now actually carry out the works?. It

much

"much depends on the number and kind of the
"forms and returns he would require to be
"used."

It was then decided by the Hon'ble Members that before addressing India or answering India's queries the matter should be referred for discussion to a committee consisting of the Secretaries to Govt: in the Judicial, Revenue and Public Works Departments who could call on the Acctt:-Genl: and the Examiner of P.W. Accounts for information and advice.

Page 13 of ante 7.D. note.

The Chief Secretary thereon noted that the first step was to get detailed reports on the points noted from the Subordinate heads of Departments and to get the reports properly digested, and that with this view the papers and notes should be circulated to the Revenue and P.W. Depts: unofficially first.

5 The notes and papers were thereupon forwarded unofficially to the Revenue Dept: in Septr: last, and it appears from the Public Dept: Register that they were received by the Head Clerk in the Revenue Dept: on the 10th Sept: 1898, but no reports appear to have been called for in the Revenue Dept; and there is no entry of the file in the Revenue Dept: Registers or as to how it was disposed of. The Under Secretary enquired a few days ago as to what became of the file and as it was remembered that it had been noted on in the 2nd Assistant's ~~in~~ the 1st Assistant's sections it was thought that it might have been passed on unofficially to the Board or the P.W.D, and enquiries were made of the Assistants in the Board's Office and the Public Works Secretariat. their replies showed ~~It then became clear~~ that the file had not been passed on unofficially and the Under Secretary has directed that further search should be made in the Office, but that meanwhile action should be taken on a copy of the Financial Dept: notes of August last.

On the full MS. showing me the pencilled note I had not seen it before. MS 10/2/99

Is it necessary to ask A & the IA to ascertain what was done on this note? MS

Please see slip pasted to X

It is with the H? clerk who will submit it separately.

6. As already noted the classes of works that have now to be considered are

(1) Salt

(1) Salt and Excise.

(2) Forest.

(3) Cattle pounds and

(4) Minor Irrigation Works,

and the chief points for consideration and on which, it is suggested in the Chief Secretary's note, that information should be called for are:-

(a) Whether there is a regularly prescribed system of rendering accounts, and

(b) if so, whether it might be worked by the Examiner of P.W. Accounts and whether his doing so would add greatly to the labour of the officers who now actually carry out the works.

7. Salt and Excise.

The rules for the classification and audit of civil expenditure on these works are contained in Chapter XXVIII (pp. 147 to 173) of circular I of 1893.

The nature of the works executed by the Salt Dept: will appear from para 354 of the Circular, and it will be seen from para 367 of the Circular that there is no limit (except of course the

Para 3 of B.P 774/28-2-98 at page 9 of the printed file of correcto

the budget allotment) as to the cost of the works which can be executed without the expenditure passing thro' the Public Works Accounts. The Board of Revenue (Sep: Rev:) says that the number of works costing more than R. 1,000/- are few in number being only 3.32 per cent of the total number of works and costing only 31.30 per cent of the total expenditure. Petty construction and repairs in the Salt Dept are specifically excluded from the limit of R. 1,000/- prescribed in Art: 98(2) of the Civil Account Code. The provision of funds and the rendering of accounts are dealt with in paras 383 to 392 of the circular and no information need be called for from the Board on this point; it is not known however whether the transfer of audit (in regard to works costing more than R.1,000/-) to the P.W.D. would add to the labour of the officers executing the works. But it is presumed that no such transfer will be made and that the Govt: of India

dia will be addressed in view of the continued exemption of these works. The expenditure on these works is now distributed between Imperial and Provincial in the ratio of 3 to 1 but will have to be borne wholly by Provincial if the works are classified as Provincial Civil Works.

Paras 11 12 the G. Dnote

8. Forest.

Forest Dept: works are also exempted from the limit of Rs.1,000/- prescribed in Art: 93 (U) of the Civil Account Code. The nature of the works executed by the Forest Dept: will appear from paras 144 and 145 of the Forest Dept: Code, and it will be seen from para 148 that there is no limit to the cost of such works. The returns and accounts rendered appear to be a completion report submitted (as the case may be) to the Collector, the Conservator or the Board (para 150, Form No:24), a classified abstract submitted monthly to the Acctt:-Genl: ~~as the Acctt: Genl:~~ with vouchers (paras 200 and 201, Form No:33) and a statement (Form No: 34) of expenditure on sanctioned works submitted

Volume put up.

Has to whether municipal be worked by the Forest Dept. without any detriment to the work of the Forest Officers.
para 3 of B.P. 89 17-2-98
5 & 6 of the printed file of current

The present system should by them continued (but there are some works exempted by the Govt. which really ought to be passed by a technical Officer looks Audtor GB

Para 35 of the Spl Trans Acct & audit rules - printed as appx G B.P. no 484 2-9-92 P.

× Go 370 Jul 7-5-95 K

Para 37 of the appx G B.P. 484 2-9-92 P.

submitted monthly to the Conservator (para 202). No further report need apparently be called for from the Board on the point. No information is available as to point (b) referred to in para 6 above; The Board fears that if any system other than the present is prescribed there will be unnecessary duplication of work and much confusion in the accounts.

9. Cattle pounds.

Expenditure on account of construction and repairs of pounds is at present sanctioned by the Dt: Magistrate, whose power of sanction is limited to Rs.1,000/-. The work is generally done under the supervision of the Revenue Inspectors, and the Tahsildar or Dy: Tahsildar on completion of the work will certify to the work having been completed according to the estimate. The expenditure on such construction and repair is audited in the Huzur Office (para 37 of the Appendix to

to Board's Proceedings No:484,d/2nd Sept: 1892) and the audit rule is given at para 49 (10) of this Appendix. A further reference to the Board for information is unnecessary. Works connected with cattlepounds seldom cost as much Rs.1,000/- in any individual case and it is hardly worth while to transfer to the P.W. Accounts the few cases in which this maximum may be slightly exceeded.

Para 16 of the F.D note.

1894

10 Minor Irrigation Works.

The expenditure on these works is entirely under the control of the Collectors and the Board of Revenue, and the work is generally carried out under the supervision of the Tahsildars. The system of rendering accounts in respect of these works will be found described in Part IV of the rules attached to Board's Standing Order No:187. The accounts are finally audited by the Acctt:-Genl:. No reference to the Board therefore appears necessary for information on this point.

Volume put up

11. Information as to the present system of accounting is thus available in regard to all the four classes of works. The next point is to ascertain whether in the event of the audit of any of these accounts being transferred to the Examiner, P.W. Accounts, the present system will suit him; if not, what modifications he will suggest. When his views are known, the Board of Rev: may be asked to report what additional labour, if any, the Examiner's modification will throw on the Revenue Dept:

This need not be done till the new Act will depend on the decision of the meeting

RS

12. In his note dy 10-2-99 in the linked file (received when the above note was being typed) the C.S. says that reports have been received from the Subordinate officers (of the publ Dept) and enquires if when it will be convenient to have the meeting of the Secretaries.

RS
17-2-99

Secy Mr
18/2/99

A meeting can be arranged at any time so far as I am concerned
RS 28/2/99

CHIEF SECRETARIAT
-2 MAR 1899

Will D.T.W please see these papers and say when it will be convenient to meet.

11/3/99

I am leaving for Tanjore on 17th & can we not meet tomorrow at Fort immediately after Council?

13/3/99

C.1-5-99
R 4-5-99

C&S
19.5.99

12

Report of the Committee appointed to consider the question of the classification and audit of Civil Works by Civil officers raised by the Govt. of India.

In accordance with the decision arrived at by the Honourable Members on page 13 of the printed note below, a Committee consisting of the Chief Secretary, the Secretary, Revenue Department, and the Secretary, Public Works Department, sat on the 14th March 1899 to consider the proposed change in the classification and audit of Civil Works by Civil officers.

vide page 3

2. It will be seen from para 8 of the printed note below that as regards works of petty construction and repair executed departmentally, no alteration is required by the Govt. of India in the existing orders which fix Rs.1,000 as the maximum limit for a single work, but that the resolution of the Govt. of India affects works which cost more than Rs.1,000 and are carried out departmentally in the following departments:--

REVENUE DEPARTMENT.

(a) 5 & 7 Salt & Excise

(b) 11. Forest

(c) 20. Police - Cattle Pounds

(d) 43. Minor Works and Navigation.

JUDICIAL DEPARTMENT.

(e) 19 A. Law and Justice - Agency Works in Ganjam, Godavari and Vizagapatam

(f) 20. Police - Police Huts, Station

Houses and similar buildings.

3. The works executed departmentally in the foregoing cases are, with the exception of those executed by the Police department and those carried out by the Revenue department in connection with Cattle Pounds, subject to fixed systems. As regards works executed departmentally in the Police department and in connection with Cattle Pounds in the Revenue Department, though there is no regular system of audit, the number of such works which would require to be transferred to the P.W.D. under the proposed change would be very small.

4. Even in the case of the works for which there is a fixed system there are, except in the Agency, very few works which would require to be classified and audited by the P.W.D. under the proposal of the Govt. of India, while as a result of the change contemplated by the Govt. of India the Examiner of P.W. Accounts would even for the few non-Agency works require an additional establishment to undertake the audit. This would involve additional and needless expense.

5. The works executed departmentally by Forest officers are in the same category as the Agency Works and from their very nature and the inaccessibility of the regions in which they are carried out cannot be advantageously transferred to the Public & Works Dept.

My recollection is that Cattle Pound Expenditure was regularly audited by the Auditor of Local Fund Accounts at his annual visit?
HCS
4-5-99

6. It is to be observed that no general frauds or irregularities have hitherto been discovered while the present check has been found efficient where a high standard of work is not required. Professional audit is likely in practice to increase the rates, since the P.W.D. rates will have to be adopted instead of the Local Fund rates under which the ~~Local~~ works are at present executed. Departmental officers are further well acquainted and used to the present system, while the difficulty of getting funds and the method of obtaining sanctions to estimates under the P.W. system would delay the execution of works considerably.

7. The proposal of the Govt. of India contemplates the introduction of two different systems of works under the same head - viz. works costing above Rs.1,000 and those below that sum. Independently of the fact that such a distinction would cause inconvenience, there is no essential difference between the two classes of works and the Committee considers that the necessity for different systems of audit has not been demonstrated.

8. For the foregoing reasons the Committee considers that the change advocated by the Govt. of India should be opposed.

I fully agree.
HA 3.5.99.
HCS
4-5-99.
Secy to Govt.
4.5.99
8.5.99

G. Forbes
Lieutenant

Audit & Classification of Public Works carried out by Civil Officers

Draft letter in type is subd. below: the notes have all been pointed up on yellow paper & the amendts are in types below the notes

Financial Dept.

Note in the C.S.

34B

2 With reference to the Hon'ble Mr Winterbotham's remark dated 4th May 1899 at page 32 of this yellow note it is submitted that Cattle Pound expenditure is regularly audited by an establishment specially employed for the purpose in the districts and is periodically inspected by the peripatetic Staff of the Accountant General's office. Vide para 4 page letter no 3308, dy 23rd Oct 1897, at page 2 of G.o. no. 734 Rev dy 2nd Dec 1898.

Cuttack 3/5/1899 Civil. 2.6.99

3/6/99.

Re Govt Note Civil

Pro

Please see the draft letter attached

358

Notes on draft letter to India forwarded to the Public Works Department for counter-initials.

Against para 8.

I should like to know on what authority this statement is made. It appears to be incorrect. P. W. estimates are prepared in the fullest possible detail.

(Initialled) W. B. de W
5. 6. 99

Vide Proceedings Board of Revenue para 3 printed on page 7 of the currents.

(Sd) G. S.
7. 6. 99

Against para 16.

I think the word "notoriously" might be omitted.

(Sd) W. B. de W
5-6-99

Certainly
(Sd) G. S.
7. 6. 99

Against

Against para 18.

This statement is incorrect. It is for the authority sanctioning the estimates to scrutinise the rates. The Examiner's check would be confined to seeing that the sanctioned rates are not exceeded.

(Sd) W. B. DeW
5. 6. 99

The statement seems to me correct and for the very reason that "it is for the authority "sanctioning the estimates to "scrutinise the rates." Now the authority sanctioning the estimates is the Collector generally. The table of rates which he uses is the Local Fund schedule of rates. This schedule is undoubtedly lower than the D. P. W rates but if the D. P. W sanctions the estimates they will use their own rates.

(Sd) G. S.
7. 6. 99

V Reg Regt

P. W. DEPARTMENT.

READ the following:—

No. 4160 J 9 June 99

Circulated to

ORDER.

Para 6 Para 3 of Proceedings of Board of Revenue

Circulated to

Note by Secy

Para 16. There is no question of the sanctioning of estimates by the S. of S. The Govt. of India's letter refers not to the audit of expenditure but of the expenditure by the P.W.D. but to audit the expenditure of other Depts it would of course accept the rates in force in those Depts. Every Dept is at liberty to use its own schedules of Rates when framing estimates for large sums but the sanction in P.W.D. the S.F. rates entered are always accepted.

I would point out further that the letter to India seems to need re-drafting for 2 reasons.

(1) The letter to which it is a reply refers not to the audit of the expenditure on works, not to the execution of those works which is the chief burden

Para.
But what is done
by the Accountant-Gen are no such rules
in the Depts concerned. The Rly Depts
have no rules but it uses the Ld
Schedules.

1/9/04.

I found here under the Ld
rules rules of their own.

1/9/04.

Audit - term & this was known
to the committee and is brought
out in the draft but the way
in which the audit is carried out
materially influences the Execution
as the Ld P.W.D. adopt before

Circulated to

DEPARTMENT.

READ the following:—

2

ORDER.

A.

1/9/04.

I can not at all agree. If the
P.W.D and A.G. are relaxed they
can execute the differing works
for example far better than they
do.

1/9/04.

A

[P. W. 42-A.
1,000—2-3-99.]

of the Dept. It is thought
therefore that all reference
to the execution of the
works in question by the
P.W.D should be omitted
from the letter, as being
entirely foreign to the
question. The real question
is the fact of India's
proposal that works the
expenditure on certain
works carried out by other
Depts should be audited
by P.W.D is that the
greater rigidity of the
rules of the P.W.D rules
in the matter of accounts
would lead to much

carelessness & delay, which will more than counterbalance the advantage of the strictes and restrictions contained in para (2) 9 (page 23) of the yellow note, no reference need be made to Lalt & Fauset works in the letter to India, as the delay in such works is already recorded in the Civil Dept. under P.W. Code Vol. I Chap IX paras 73 & 74; moreover the 18 months limit applies to metal works. Vide P.W. Code Vol II Chap IV para 6 second part (Standing order No 94).

9.6.99

For the C.S.

How send to Revenue -

13/6/99.

Rev Dept.

Draft accepted.

13/6/99

To Fin. no.

To the Financial Dept. no.

CHIEF SECRETARIAT. 9 JUN 1899 OOTACAMUND.

CHIEF SECRETARIAT. 13 JUN 1899 OOTACAMUND.

Fin Dept

How circ.

13/6/99.

This fact might be added to the para mentioning Lalbagh in the letter.

9/6/99.

Rec. The despatches have been passed to all Members.

7/12/99

Fin Dept

For the C.S.

The draft letter may, if so submitted go to P.W.D. for perusal before issue.

An addn (in red ink) to para 4 of the draft letter & submd for approval letter page of the with reference to the P.W.D. note 9.9.6 C.S. & C.S. side note thereon of the same date

C.W.S.
20.6.99

Issue

Issue sketch (Nos - &c) Be will examine the copies for signature to ensure that all corrections have been properly carried out. He will also see to the forwarding up of the bills. The rest of the order & letter need not necessarily await these - 20 copies of the bills should be printed & sketch onto as many open copies of the form.

Cm.S.
20/6/99

For the P.C. Madras.

Herewith the whole file. Please send copies for signature, to me as soon as they are ready.

20/6/99

Sent Press 22/6/99
3 Sets Copies sent 24/6/99.
24/6/99.

To Secy.

The rules ~~in force~~ for the classification and audit of civil works in force in the Sep Rev. Dept. are, as observed by H. M. (Sir Henry Bliss) on page 12 of the financial note, contained in chapter XXVIII ~~regularly prescribed~~ (vide pp. 147–173) of circ. I of 1893). No reference to the Bd. of Revenue (S.R.) is therefore necessary.

P.K.
11.2.99

KD
11-2-99

To the Under Secretary

The note on the classification and audit of Civil Works by Civil officers is again referred to the Revenue Department for remarks on the following points.

Forest

(i) whether there is a regularly prescribed system of rendering accounts

(ii) if so, whether it might be worked by the Examiner of Public Works accounts and whether his doing so would add greatly to the labour of the officers who now actually carry out the works.

It is proposed that detailed reports should be got from the subordinate heads of departments

(i) Chapter III (Parts II & III) of the Ma Forest Code contains instructions a to the system of execution of works by the forest department.

(ii) This has been fully dealt by the Board in its Proceedings No. 317. 2. 98. The Board's remarks have also been Con in, in the Note on page 7 of the pru

please see pages 5 & 6 of the printed Copy of the Currents

Copy of the Currents

It seems therefore unnecessary to refer the question again to the Board.

8.11.2.99

Para 2 of B.P. Mis No 58 10.1.98 on p. 5 of the Printed copy of the currents.

Vide para 35 of the Spl Funds Acct & Audit Rules – printed as Appx to B.P. no 484 2-9-92. P

GO. 370 Fnl. 7-5-95 K

Revenue Department

To the Under Secretary.

The only item connected with the subjects dealt with in the Registrar's section is "Cattle Pounds". Attention invited to the following remarks of the Board of Re

"As regards cattle pounds, the only Land Revenue subject referred to in the G.O. other than Forests, the Bd's power of sanction is, as observed by the A.G. already limited to Rs 1,000 for each work, and the present Rule of the G. of I. does not require a alteration of this rule. Work connected with cattle pound seldom cost so much as Rs 1000 in any individual case."

Expenditure on account of construction and repair of pounds is at present sanctioned by the District Magistrate, whose power of sanction is limited to Rs

Re

The work is generally done under the supervision of the Revenue Inspectors, and the Tahsildar or Dy. Tahr. on completion of the work will certify to the work having been completed according to the estimate. The expenditure on such construction and repair is audited in the Huzur office & the audit rules is given at para 119(10) of this appendix

Para 37 of the Appx to Bst. 494 2-9-92. P

Submitted that there a further reference to the Board of Revenue seems unnecessary, and that the audit of this item need not be transferred to the Examiner, Public Works Accounts.

C.R. 13/2/99.

Draft subt. for CS's approval

Cml 29.8.99

vide page 3

Report of the Committee appointed to consider the question of the classification and audit of Civil works by Civil officers raised by the Govt. of India.

In accordance with the decision arrived at by the Hon'ble Members on page 13 of the printed note below, a Committee consisting of the Chief Secy & the Secretary Depts Revenue and Public Works Depts, sat on the 14th March 1899 to consider the proposed changes in the classification and audit of Civil works by Civil officers raised by the Govt. of India.

2. It will be seen from para 8 of the printed note below that as regards works of petty construction and repairs executed departmentally, no alteration was required in the existing orders which fix Rs.1,000 as the maximum limit for a single work, but that the Resolution of the Govt. of India affects such works carried out departmentally in the following departments:--

which cost more than Rs 1000 and are

REVENUE DEPARTMENT.

(a) 5 & 7 Salt & Excise

(b)

(b) 11. Forest

(c) 20 Police-Cattle Pounds

(d) 43. Minor Works and Navigation.

JUDICIAL DEPARTMENT

(e) 19 A. Law and Justice - Agency Works in Ganjam, Godavari and Vizagapatam.

(f) 20. Police - Police Hots, Station Houses etc.

3. ~~The Committee considers that the transfer proposed by the Examiner of the audit and classification of the costs of these works to the P.W.D. should be opposed as~~ The works executed departmentally in the foregoing cases are, with the exception of those executed by the Police department and those carried out by the Revenue department in connection with cattle pounds, subject to fixed systems. As regards works executed departmentally in the Police Dept. and in connection with Cattle Pounds in the Revenue Dept., though there is no regular system ~~under which they are carried out and accounted for~~, the number of such works which would require to be transferred to the P.W.D. under the proposed change are so few ~~that the Committee considers that it would not be worth while to require any audit in their case.~~

~~4. In the case of works costing not more than Rs.1,000 no change at all is necessary. In the case of works costing over Rs.1,000, however, the Committee~~

~~considers that the Public Works forms should be adopted.~~

4 As regards the works executed ~~departmentally by Forest officers~~ ~~it is represented to us that~~ except in the case of Agency works there are very few which would require to be classified and audited under the P.W.D. under the proposed change, while the result of such a change would be that the Examiner of P.W. Accounts would have to depute a special officer to go round on inspection or ~~else~~ post an additional clerk to most districts which would involve additional expense.

5. The works executed departmentally by Forest officers are in the same category as the Agency Works and cannot be transferred to the P.W.D. There is, as stated above, a regular system under which the Salt, Forest, Minor Irrigation, and Agency Works are executed and no change in these cases is therefore needed.

6. No fraud or irregularity has hitherto been discovered under ~~the present system~~, while the present check has been found highly efficient. There are no objections besides the introduction of two different systems for works under the same head.

Professional audit will increase the rates. The P.W.D. rates will have to be adopted while the works are at present executed according to local rates.

Departmental offices are further well

Even in the case of the works in which there is a fixed system there are, except in the Agency

From their very nature of the inaccessibility of the regions in which they are carried on.

It is to be observed that no

well acquainted and used to the present system, while the difficulty of getting funds and the method of obtaining sanctions to estimates (under the P.W. system) would delay the execution of works considerably.

D. there is no difference between the class of works above and Rs 1,000 and below it the Committee considers that the necessity for a different system of audit has not been demonstrated.

The proposal of the G.O.I. contemplates the introduction of two different systems of works under the same head - Viz. works costing above Rs 1000 others below that sum - independently of the fact that such a distinction would cause inconvenience.

8. In the foregoing reasons the Committee considers that the change advocated by the G.O.I should be opposed.

Cir. 29/8/28

This might be approved. Draft 1/4/28.
Please have it retyped and submit for me.

Sd/- [illegible]

To the CS
Clean copy submit below

Cir. S. 2.4.28

Cir to the Hon'ble Committee Members for approval & signature

Sd/- [illegible]

✓

To The Secy. Rev. Dept. — " —, P.W. Dept

JUDICIAL DEPARTMENT

(e) 19 A. Law and Justice - Agency Works in Ganjam, Godavari and Vizagapatam.

(f) 20. Police - Police Huts, Station Houses & similar buildings

To summarise briefly the facts mentioned above, it will be observed that there

5. The works executed departmentally in the foregoing cases are, with the exception of those executed by the Police department [and those carried out by the Revenue department in connection with Cattle Pounds] subject to fixed systems. As regards works executed departmentally in the Police department and in connection with Cattle Pounds in the Revenue Dept., though there is no regular system of audit, the number of such works which would require to be transferred to the P.W.D. under the proposed change would be very small.

Even in the case of the works for which there is a fixed system there are, except in the Agency, very few works which would require to be classified and audited by the P.W.D. under the proposal of the Govt. of India, while as a result of the change contemplated by the Govt. of India the Examiner of P.W. Accounts would have to for the few non-Agency works to depute special officer to go round on inspection or post an additional clerk to to most districts. This would involve additional and needless expense.

require an additional establishment to undertake the audit

6. The works executed departmentally

by

Report of the Committee appointed to consider the question of the classification and audit of Civil Works by Civil officers raised by the Govt.of India.

In accordance with the decision arrived at by the Honourable Members on page 13 of the printed note below, a Committee consisting of the Chief Secretary, the Secretary, Revenue Department and the Secretary, Public Works Department sat on the 14th March 1899 to consider the proposed change in the classification and audit of Civil works by Civil officers.

2. It will be seen from para 8 of the printed note below that as regards works of petty construction and repair executed departmentally, no alteration is required by the Govt.of India in the existing orders which fix Rs.1,000 as the maximum limit for a single work, but that the resolution of the Govt.of India affects works which cost more than Rs.1,000 and are carried out departmentally in the following departments:-

REVENUE DEPARTMENT.

(a) 5 & 7 Salt & Excise

(b) 11. Forest

(c) 20. Police-Cattle Pounds

(d) 43 Minor Works and Navigation

Judicial

by Forest officers are in the same category as the Agency Works and from their very nature and the inaccessibility of the regions in which they are carried out cannot be advantageously transferred to the Public Works Department.

It is to be observed moreover that no frauds or irregularities have hitherto been discovered while the present check has been found efficient. Professional audit will increase the rates since the P.W.D.rates will have to be adopted instead of the local rates under which the works are at present executed. Departmental officers are further well acquainted and used to the present system, while the difficulty of getting funds and the method of obtaining sanctions to estimates under the P.W.system would delay the execution of works considerably.

7. The proposal of the Govt.of India contemplates the introduction of two different systems of works under the same head-viz, works costing above Rs.1,000 and those below that sum. Independently of the fact that such a distinction would cause inconvenience, there is no essential difference between the two classes of works and the necessity for different systems of audit has not been demonstrated.

For the foregoing reasons the Committee considers that the change advocated by the Govt.of India should be opposed.

NOTE FOR THE UNDER SECRETARY.

4,000—13-8-26.

No. 20370.

Government of Madras.

Public Works DEPARTMENT.

Madras, 12th April 1899.

OFFICE NOTE.

From The Acting Secretary to Govt: P.W.D.

To The Chief Secretary to Govt.

It would not be necessary for the Examiner to depute a special officer to go round on inspection, or to post an additional clerk to most districts, as stated in para 4 of the report. If the Civil officer renders his accounts through an Executive Engineer, there will be no necessity for the inspection of the accounts of the former officers. On the other hand if the accounts are submitted direct to the Examiner, a periodical inspection will be necessary

Correct the report as suggested by the Secretary & send it again to them for approval as amended.

17/4/99

Note for the C.S.

Please see red-ink corrections in the draft below

C.W.S.
14.4.99

To The Secy. Rev. Dept.
...do. P.W.D.

[P. W. 48.
50,- 24-3-98.]

and this can easily be done by the Deputy Examiner when he inspects the accounts of the Public Works Division, within whose limits the Civil officer may be stationed. There will thus be no necessity for the deputation of a special officer for inspection.

2. The Examiner has not said that an additional clerk check would be necessary for the Districts. He would certainly require additional establishment to undertake the audit and this would involve needless expense.

3. In para 6 of the report it is stated that professional audit will increase the rates, since the Public Works Department rates will have to be adopted instead of the Local Fund rates under which the works are at present executed. This statement is not accurate. The Examiner does not check the rates. It is for the officer sanctioning the estimates to scrutinise the rates provided for and after the estimates are sanctioned by competent authority, the Examiner's check will be confined to seeing that the sanctioned estimates are not exceeded. The Civil officers are not bound to adopt the Public Works Department rates, and they are at liberty to provide for such rates as the sanctioning authority will approve.

4. I would suggest that the report be modified in the light of the above remarks.

APK
10.4.99.

Col. R.
Ag: Secretary to Govt.

Note for the C.A.

These files have been received from headqrs today, & are subm.d for C.A's perusal. Perhaps the office note may be registered & subm.d in due course on Monday?

Noted
15.4.99.

Put with chart
Ltr
Cmd
13/4/99

Subm.d to the C.S., who has not seen the note. The draft report was drawn up on the pencil notes recorded by the C.S. at the meeting (flagged U2).

Cmd.
16.4.99

To the Under Secretary

The report of the Committee appointed to consider the question of the classification and audit of Civil Works by Civil officers, was revised with reference to the pencil corrections made by the New Secretary and the remarks passed by the P.W. Secretary in his office Note no. 2037 C § 12-4-99 is recirculated to the said Secretaries for approval.

Secy
22/4/99

RS
20-4-99

CS
20/4/99 I accept the corrections

CHIEF SECRETARIAT
22 APR 1899
CONTACT SECTION

Obsd
TS.
22/4/99

Get the report duly signed & witnessed.

24/4

To the Under Secy

The typed copy for Secy's signature will be found below.

Secy
24/4/99

[G/75]
2,000—24-8-97.

NOTE FOR THE ~~UNDER~~ chief SECRETARY.

Before getting the report ~~retyped~~ re-signed as directed, orders are solicited as to whether the file should not be sent to the Secy. P.W.D, who has not yet seen the report as corrected.

Mr 24.6.98.

Cmd. 24.6.98

Put summary. I showed it to him in person & he writes it on pencil G. Mr/98.

B.C.

I have written currently, with draft regarding Public Works in charge of Civil Officers. See instructions to Press. I want two copies of each proof sent to me duly by Press, one copy of each to go to you.

Before sending the draft letter to Press, you must add to it under Salt Excise paragraph upon the nature of works system of audit &c, as I have done under Forests. We cannot get here the Circular that Rev Dept Note (para 7) at A4 under ref. Procure from Rev at Madras & keep please. If you have the O' mentioned refer to the paras. Otherwise, either add the O' as an appendix to the letter (such portions of as are relevant) or give the substance of it in the body of the letter

Attend to this W.

Mr Sutherland's pencil

Sent to Press asst 15/5/99

Done this

Please see note put up 15/5/99

note of 4. 5. 99 on the last
page below of the letter.

When you get proof
from Press, have the letter
referenced throughout - I see
had better sheaff the file &
flag ameno/ checked from
end and to end & send
up clean slip proof
as early as possible. In
case call it a second proof.
If you find it necessary
Treat as Urgent

'Secret

CWS
10. 5. 99

C.A.

Please see clean proof
of letter, note + remarks put
up. Some portions had to be
returned a second time to
Press which misunderstood
instructions.

A short note is also put up
regarding the Hon. Mrs Winterbotham's
query at flag X/11. The papers
subsequent to G.O. 21-744 Rev. 2
2nd Dec 98, at duty, will show

done
CWS
31.5.99.

what action was taken regarding
a further audit of Consolidated
charges in the Accts. Generals
office. But this does not seem
to be material to Mrs query.

31/5/99

Do not
Use
these papers

CWS

PWD Circ. 1670/98
With encls. refer to P.W.D. BC at
Ooty on 1576/98 Pts 15 16 17.
(under CAS verbal orders) MR 15 16

Fmk. Dept

Read. [Correspt in Pmk J.

Order
P.T. Rec. Govt. of India will be addressed
[H.S. Letter No.. of.... J.

Rec Inst. Dept.
— Rev. Dept. } with correspt
— P. W. Dept. } letter No.. of..
— Accl. Genl

10

Letter to the Secy. to the Govt of India in Home Dept.

Sir,

I am directed to [illegible] to W. Bengal's letter No. 4280. A of the 24th Sept 1862 — No 9 and in the accounting of Public works receipts and outlay by Civil Officers.

2. [redacted]

I have &c
(Sd) P. W. Reade.
Secy to the Govt of India

No 15 of 1862 August 1862

Please
Copy
to Govt
Reports to be made at Roorkee
direct please
Cmd
8/8

In this letter
all explanations sought drawn

24th

under which all outlay
Public works in charge
Civil Officers, with the
exception of certain specific
items, should be audited
and brought to account on
the books of, the Examiner
of Public Works Accounts
concerned,

from the "Civil" to the "Departmental" section only in the revised estimates of 1882–83.

5. The charges on account of petty construction and repair were shown together for all Civil departments under *45. Civil Works—Civil* up to 1886–87, but have since then been transferred to the appropriate service heads on the recommendation of the Finance Committee.

II.—AUDIT.

6. In a circular of September 1880, the Government of India in the Public Works Department laid down certain rules as regards the outlay upon public works in charge of Civil officers. Under these rules all such outlay, with the exception of—

(*a*) charges for petty construction and repair adjusted against the budget grants of the departments concerned,

(*b*) certain miscellaneous expenditure on ferries and roadside arboriculture, grants to municipalities and the establishment and contingencies of staging bungalows and encamping grounds and

(*c*) cemetery charges paid by civil officers,

were to be audited by, and brought to account on the books of, the Examiner of Public Works Accounts concerned, the works being carried out by the Civil officers as Public Works disbursers and reckoned as public works in charge of Public Works officers.

G.O., No. 1823, Financial, dated 21st September 1880.

7. The Government of India drew attention to these rules in September last and intimated that it had been brought to notice that, in many provinces, Public Works expenditure of considerable amounts incurred by Civil officers were audited and brought to account by the Civil Accountant-General as "public works in charge of Civil officers"; that this course was unauthorized; and that it was desirable that the expenditure on public works of any importance should be subjected to the stricter and technical audit of the Public Works Examiners. India, therefore, requested that, unless this Government had any objections to urge, orders might be issued to ensure that all expenditure upon public works by Civil officers, except on the simpler class of works mentioned in the preceding paragraph, should be audited by the Account officers of the Public Works Department,

Finance and Commerce Department letter, No. 4280 A., dated 24th September 1807, on page 3 of the proof of current.

CURRENT No 3815

FINANCIAL DEPARTMENT.

Proceedings of the Board of Revenue (Land Revenue), Mis. No. 58, dated 10th January 1898.

Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), No. 72, dated 10th February 1898.

Proceedings of the Board of Revenue (Land Revenue), Forest Section, Forest Mis. No. 89, dated 17th February 1898.

Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 774, dated 28th February 1898.

G.O., No. 727 W., dated 17th March 1898.

G.O., Mis. No. 520, Judicial, dated 25th March 1898.

X

CLASSIFICATION AND AUDIT OF CIVIL WORKS BY CIVIL OFFICERS.

I.—CLASSIFICATION.

Public works have in the past been classified or booked in various ways, viz.: (*a*) wholly in the Civil accounts, (*b*) wholly in the Public Works accounts, (*c*) partly in the one and partly in the other, and (*d*) first in the one and then by transfer of book adjustment in the other.

Page 262 of the Moral and Material Progress Report for 1882–83.

2. The Public Works Department came into existence in 1855 and was at first entrusted with the execution of public works of every description, including works of petty construction and repair for all Civil departments, the outlay being included wholly in the *Civil* estimates. This continued up to the beginning of 1880.

3. About this period a re-organization took place and under paragraph 10 of G.O., No. 2483 W.,* dated 2nd October 1879, all ordinary works of petty construction and repair costing not more than Rs. 1,000 in each case were ordered to be transferred to the departments concerned and provided for in the Civil budget with effect from 31st December 1879.

* (See also page 2 of proof.)

D

4. The distinction between works executed (i) by *Public Works officers* and (ii) by *Civil officers* first appears in the Civil estimates of 1880–81, but the transactions of the Public Works Department continued to be recorded in the Civil estimates for some time longer and were removed

(D)

The rules for the classification and audit of Civil expenditure on these works are contained in Chapter XXVIII of Circular I of 1893 (vide appendix C to this letter). The nature of the works executed by the Salt Department will appear from para 354 of the Circular and it will be seen from para 367 ibid that there is no limit (except budget allotment) as to the cost of the works which can be executed without the expenditure passing through the Public Works Accounts. The provision of funds and the rendering of accounts are dealt with in paras 383 to 392 of the Circular

and adjusted in the Public Works accounts. It was added that any work, the expenditure on which exceeded a money limit of Rs. 1,000, should not be considered as coming within the category of "petty construction and repairs" and should not therefore be adjusted against the department concerned. It was further pointed out that these instructions did not refer to any rules which might have been laid down for the audit of public works chargeable to Local Funds.

Letter, No. 3589, dated 17th November 1897.

8. The Accountant-General was requested to state how far this resolution affected the classification of the accounts and existing orders. His reply is printed on pages 3 and 4 of the proof of currents. He pointed out that, as regards works of petty construction and repairs executed departmentally, no alteration was required in the existing orders which fixed Rupees 1,000 as the maximum limit for a single work, but that the resolution of the Government of India affected the works carried out departmentally in the following departments:—

G.O., No. 370, Financial, dated 7th May 1895.

REVENUE DEPARTMENT.

(*a*) 5 & 7. *Salt and Excise.*
(*b*) 11. *Forest.*
(*c*) 20. *Police—Cattle Pounds.*
(*d*) 43. *Minor Works and Navigation.*

JUDICIAL DEPARTMENT.

(*e*) ~~19 A. *Law and Justice.*~~ Agency Works in Ganjám, Gódávari and Vizagapatam.

(*f*) 20. *Police*—Police Huts, Station houses, &c.

Salt and Excise.

9. The question of the procedure in regard to the departmental construction and repair of Salt works was raised by the Government of India in 1883 and the system was fully described in the Commissioner's letter, No. 464, dated 21st January 1884, on pages 1 to 4 of G.O., No. 1556 W., dated 20th June 1884, and explained to the Government of India in letter, No. 1557 W. of the same date. It was then pointed out to India that the works connected with this department are generally of such a nature as do not require the employment of skilled labour; that the agency of the Public Works Department is always available for works of a higher class and that the advice and assistance of this department were

called in when necessary; that financial regularity was strictly observed in the execution of works by departmental agency, the powers of sanction vested in the different officers being clearly laid down; that the numerous and generally insignificant Salt buildings and works are situated in localities outside the general range of the limited and already more than fully employed Public Works staff; that whilst India referred to expenditure on buildings only, the outlay in the Salt Department is by no means confined to buildings proper, but deals also with the excavation and clearance of channels, construction and repair of branch roads and fences, formation of earthen platforms, drying grounds, patrol paths, etc.; and that the Governor in Council saw no reason to disturb the procedure then in force which worked satisfactorily.

10. Ten years later the Government curtailed the powers of the Commissioner of Salt Revenue by restricting his powers of sanction in exactly the same manner as the Government of India circular, if strictly applied to this department, would restrict them. The Board then pointed out that this curtailment of the powers of the Commissioner of Salt Revenue, who had, since the re-organization of the Board in April 1887, exercised the powers of sanction hitherto exercised by it, would entail considerable delay in the execution of works besides additional correspondence and increase of work in the Board's office and would be detrimental to the public interests. Upon this, Government ruled that the Board of Revenue in the Separate Revenue Department should be exempted from the general order which laid down Rs. 1,000 as the maximum limit in the case of new works and repairs. For the reasons which were given in the papers which have just been referred to, the Board (*vide* its Proceedings, No. 774, dated 28th February 1898, on page 9 of the proof of currents) strongly deprecates any change as regards the Salt Department in the direction indicated by the Government of India. The Board represents that the departmental works costing more than Rs. 1,000 apiece are only 2·22 per cent. of the total number of works of all description executed and cost only 31·20 per cent. of the total expenditure. They are, moreover, simple and many of them involve nothing but the carrying out of a standard plan prescribed in accordance with professional opinion. The officers who execute them

G.O., No. 1191, Financial, dated 27th November 1893.

Resolution, No. 14, dated 19th January 1894, in G.O., No. 172, Financial, dated 27th February 1894.

G.O., No. 172, dated 27th February 1894.

are trained under the orders of Government sufficiently well to ensure capable execution. The estimates are prepared in considerably more detail than is the practice in the Public Works Department and are subjected to strict scrutiny, and, in point of rates, the Board believes that it can in most instances show a considerable reduction on those employed in the Public Works Department without sacrifice of efficiency. Whenever any point of engineering difficulty arises, the professional opinion of Public Works Department officers is invariably obtained. The accounting of the works is done in the Board's office under a system which has worked well and is thoroughly understood by those who have to work it. The Board is therefore of opinion that the advantages to be gained by adopting the proposal of the Government of India are not such as would compensate for the delays that would be involved and the additional work that would be thrown upon a number of officers by subjecting the works done by the Salt, Abkári and Customs Department (which is, in this respect, a semi-professional one) to the same scrutiny and control as works undertaken by other departments, whose officers have, as a rule, no professional knowledge or experience and whose works are few and unimportant in comparison.

11. In this connection the Honourable Member has noted in the Revenue Department—

> It seems to me that not only the administrative inconvenience has to be considered, but the financial loss. As things now are, India pays three-fourths of the cost of Salt works. But if this change is made, won't the Provincial Public Works Department have to find the money? That is, won't the whole charge fall on Provincial?

12. It is submitted that Provincial would have to find the money if the work were classified as Provincial Civil works. It is not quite clear that they would be so classified, and Public Works Department may, it is thought, be asked to note on this point. If the charge fell upon *Provincial*, India might be asked to make a special assignment during the present contract.

Pages 5 and 6 of the proof.

Forest.

13. The present practice under which the cost of public works executed by Forest officers is provided for in the budget estimates of the department is, the Board points out, authorized by Government of India (Finance and Commerce

Department) resolution, No. 1040, dated 7th May 1884 (printed on page 1 of G.O., Nos. 1634, 1635, Financial, dated 19th July 1884), paragraph 2 of which lays down that all buildings and works executed by the Forest staff without the assistance of the Public Works Department shall be provided for in the estimates of the Forest Department. The Board presumes that it is not the object of the circular now under consideration to overrule any existing orders.

14. The *audit* of expenditure on Forest public works varies, at present, according to the source from which it is met, ~~and the Board is of opinion that~~ when funds for these works are provided for in the Forest budget, the control, audit and record of the charges incurred should be departmental as in the case of expenditure on other departmental works, such as demarcation, &c. Any other system would, ~~the Board considers,~~ result in unnecessary duplication of work and much confusion in the accounts. Forest buildings and communications are, ~~the Board points out,~~ mostly constructed in remote localities and are intended to serve the special needs of the department. These works must be left to the department itself for construction and provision of funds according to the varying needs and exigencies of Forest administration. Rough work is often all that is required, and this can be done at a smaller cost than work executed by the Public Works Department. The effect of transferring to that department the duty of providing funds for such works and the necessary control over them would, ~~the Board fears,~~ inevitably tend to delay their execution and to cause inconvenience and, in some cases, loss of revenue, besides making the works themselves more expensive. Where the execution of Forest public works specially requires professional skill or where owing to their location at head-quarters or for other reasons it is deemed advantageous to entrust them to the Public Works Department, the assistance of that department is, ~~the Board observes,~~ always sought for. In these cases funds are provided for in the Public Works Department estimates and the works themselves are executed under the supervision of the Public Works Department officers in accordance with India's resolution quoted in the preceding paragraph. For the foregoing reasons the Board is strongly opposed to any change in the ~~present~~ system and its opinion is upheld by the Revenue Department (*vide* yellow note on page 7 of the current).

Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture).

Resolution—No. 72, dated 10th February 1898.

Under the decision arrived at in G.O., No. 284 L., dated 5th May 1880, the repair and maintenance of Minor Irrigation Works was transferred to the Revenue Department, and Collectors were required to arrange for the supervision of these works, the funds required for this purpose being placed at their disposal by Government in the Public Works Department.

2. Applications from Collectors for allotments of funds were submitted to Government for sanction through the Board, and the requirements of each district were dealt with separately. This state of things continued till 1883, when the Board suggested in paragraph 3 of its Proceedings, No. 1677, dated 11th June 1883, that it would tend to facilitate the allotment of funds to the several districts and consequently to expedite the execution of works, if at the commencement of the official year, the total grant under Minor Irrigation Works were placed at the disposal of Government in the Revenue Department and the Board authorized to make the distribution subject to the approval of Government in that department. This suggestion was approved by Government which laid down in its order, No. 900 Rev., dated 23rd July 1883, that, on receipt of the preliminary issue of the Irrigation Budget which included also provision for Minor Irrigation Works, the Board of Revenue should distribute the allotment.

3. Under this system, the Board allotted funds to the several districts, and the audit of the expenditure incurred by Collectors was conducted by the Accountant-General, the total expenditure for the year being finally adjusted by the Examiner of Public Works Accounts.

4. This final adjustment by the Examiner of Public Works Accounts continued till 1893, when the Accountant-General, on the suggestion of the Deputy Auditor-General, asked the Board if it had any objection to the final adjustment being made in the Civil books instead of passing it on to the Public Works Department. The Board, in consultation with the Chief Engineer for Irrigation, informed the Accountant-General, in B. P., Mis. No. 3574, dated 19th June 1893, that it was immaterial so far as the Board was concerned whether the expenditure on Minor Irrigation Works was finally adjusted in the books of the Accountant-General or of the Examiner of the Public Works Accounts; and on the suggestion of that officer the whole correspondence was submitted to Government for orders with B.P., No. 275, dated 7th July 1893, with the recommendation that the receipts and charges on account of Minor Irrigation Works in charge of the Revenue Department be brought on the civil estimates and accounts in future. The Board's proposal was approved by Government in the Financial Department—G.O., No. 835, Financial, dated 28th August 1893. Since then, the budget provision on account of Minor Irrigation Works in charge of the Revenue Department is being included in the Civil Budget Estimates under No. 43. Irrigation —Minor Works and Navigation—*vide* paragraph 14 of the Chief Engineer's note in G.O., No. 99 L., dated 3rd February 1894.

5. It is not quite clear whether this system requires modification with reference to the Government of India Resolution embodied in the Government Order read at the head of these Proceedings. The Accountant-General inclines to the view that Minor Irrigation Works do not fall under the exceptions in paragraph 2 of the resolution of the Government of India, and states that, if the expenditure on these works is regarded as falling under exception (*a*) in the resolution, the outlay on each work will have to be restricted to Rs. 1,000. By "Petty construction and repairs" mentioned in the exception, the Government of India may refer only to construction and repairs of buildings in regard to which a money limit of Rs. 1,000 has been fixed; but if Minor Irrigation Works are also included in the expression, the Board would suggest that the limit of Rs. 1,000 should not be enforced in respect of these works. It is true as observed by the Accountant-General that in the majority of cases the expenditure on Minor Irrigation Works is not considerable, but there have been cases in which a larger outlay than Rs. 1,000 has been incurred, and it seems unadvisable in such cases to restrict the expenditure to Rs. 1,000. The limit which now governs the expenditure

Proceedings of the Board of Revenue (Separate Revenue).

Resolution—Mis. No. 774, dated 28th February 1898.

In the Government Order read above, the Government requests the remarks of the Board in the Separate Revenue branch on certain suggestions of the Government of India which involve in its case a proposal to curtail its powers in the matter of sanctioning estimates and to assimilate them to those of other heads of Civil departments.

2. The question of the powers to be exercised by the Commissioner of Salt Revenue in this matter was raised in 1883, and after a full description of the system in operation had been given by the then Commissioner Mr. Bliss, it was decided that no modification was called for—*vide* G.O., No. 2850, Revenue, dated 7th July 1884. Ten years later the Board's powers were actually curtailed as now proposed, but on a representation being made by the Board of the disadvantages that would result its powers were again restored—*vide* G.O., No. 172, Financial, dated 27th February 1894. For the reasons fully set forth in the two proceedings disposed of in the Government Orders above quoted, the Board now strongly deprecates any change in the direction indicated.

3. The works executed under the control of this department of the Board at a cost of more than Rs. 1,000 apiece are few in number, being only 2·22 per cent. of the total number of works of all description executed, and costing only 31·20 per cent. of the total expenditure. They are, moreover, simple in their nature, and many of them involve nothing but the carrying out of a standard plan prescribed in accordance with professional opinion. The officers who execute them are trained under the orders of Government sufficiently to ensure capable execution. The estimates are prepared, the Board believes, in considerably more detail than is the practice in the Department of Public Works, and are subjected to strict scrutiny and, in point of rates, the Board believes that it can in most instances show a considerable reduction on those employed in that department without sacrifice of efficiency. Whenever any point of engineering difficulty arises, the Board asks for and invariably obtains the professional opinion of the officers of that department. The accounting of the works is done in the Board's office under a system which has worked well hitherto and is thoroughly understood by those who have to work it.

4. In these circumstances, the Board is of opinion that there are no such advantages to be gained by adopting the proposal of the Government of India as would compensate for the delays that would be involved and the additional work that would be thrown upon a number of officers by subjecting the works done by the Salt, Abkári and Customs Department (which is in this respect semi-professional one) to the same scrutiny and control as works undertaken by other departments whose officers have, as a rule, no professional knowledge or experience and whose works are few and unimportant in comparison.

(True Extract.)

(Signed) A. KRISTNASAMY IYENGAR,
Ag. Assistant Secretary.

To the Secretary to Government, Revenue Department.

Endt., Mis. No. 1267, Revenue.

Transferred to the Financial Department with an expression of concurrence in the remarks of the Board of Revenue.

Fort. St. George,
12*th March* 1898.

(Signed) N. E. MARJORIBANKS,
Ag. Under Secretary to Government.

To the Financial Department,
with copy of Hon'ble Member's note.

(B)

(2)

Expend: on the construction and repair of ponds is sanctioned by the Dt. Master whose powers of sanction are limited to Rs 1000. The work is generally carried out under the supervision of Revenue Inspectors, Tahsildars & Dy Tahsildars & completion of the work certified to & having been completed according to the estimate. The expenditure is audited in the District Treasury. ~~Appendix A 5 the bills~~ contain the account and audit rules in use in the Treasury.

The appendix to the proc: of the Board of Rev: (S. R.) No. 484 M dated 2nd Sept: 1892, copy of which accompanies

15. The Accountant-General points out in paragraph 3 of his letter on page 4 of the proof of currents that under article 98 (*u*) of the Civil Account Code the Salt and Forest Departments form an exception to the general rule fixing the limit of Rs. 1,000 for each single work executed departmentally, but he considers it doubtful whether these two departments can continue to be so treated and he suggests a reference to India.

Cattle Pounds.

Board's Proceedings, No. 58, dated 10th January 1898, on page 5 of the proof of currents.

16. Works connected with cattle pounds seldom cost so much as Rs. 1,000 in any individual case, and the powers of the Board of Revenue are limited to this amount (*vide* appendix to G.O., No. 270, Financial, dated 7th May 1895). It would hardly be worth while to transfer to the Public Works accounts the few cases in which this maximum may be slightly exceeded.

Minor Irrigation Works.

G.O., No. 284 I., dated 5th May 1880.
G.O., No. 900, Revenue, dated 23rd July 1883.

17. The facts regarding the classification of these works are clearly set out in Board's Proceedings, No. 72, dated 10th February 1898, printed on page 10 of the proof of currents. In May 1880 the repair and maintenance of minor irrigation works was transferred to the Revenue Department, the required funds being placed at its disposal by the Public Works Department. In July 1883 the Board of Revenue was authorized to distribute the allotment provided in the preliminary issue of the irrigation budget. Under this system the audit of the expenditure was conducted by the Accountant-General, the total expenditure for the year being finally adjusted by the Examiner of Public Works Accounts. In July 1893, on the suggestion of the Accountant-General, the final adjustment was made in the civil books instead of passing it on to the Public Works Department, the Board considering it immaterial where the transactions were recorded. The receipts and charges on account of minor irrigation works in charge of the Revenue Department have thus been brought on the civil estimates and accounts.

G.O., No. 835, Financial, dated 28th August 1893.

Paragraph 5 of his letter on page 4 of the proof of currents.

18. It is not quite clear whether this system requires modification with reference to the Government of India circular now under reply. The Accountant-General inclines to the view that minor irrigation works do not fall under the exceptions in paragraph 2 of the Government of India circular, and he states that

Page 8 of the printed currents.

if the expenditure on these works is regarded as falling under exception (*a*) in that paragraph—works charged to the budget grants of the departments concerned—the outlay on each work will have to be restricted to Rs. 1,000. The Board points out that it is true that in the majority of cases the expenditure on these works is not considerable but that there have been cases in which a larger outlay than Rs. 1,000 has been incurred and it seems unadvisable in such cases to restrict the expenditure to Rs. 1,000. The limit which now governs the expenditure is that the outlay should not exceed one-fifth of the aggregate revenue during the preceding five years and the Board considers that an absolute limit will be unsuitable to the case. The Board sees no objection to the outlay on these works being audited by, and brought to account on the books of, the Examiner of Public Works Accounts, the works being carried out by Revenue officers as public works disbursers and reckoned as public works in charge of Public Works officers, *i.e.*, practically a reversion to the system which obtained before 1893. The Revenue Department concurs in the foregoing views.

That is, to put it in another way, a work yielding an average revenue of Rs. 1,000 a year may be classed as a "Minor irrigation work". Is this so? What is it which makes a work a "Minor irrigation work" and to place its upkeep under the Collector instead of under the Public Works Department? It seems to me that a work which yields an average revenue of Rs. 1,000 is hardly "Minor."

(Intld.) H.W.B.

Please see Board's Standing Orders, Nos. 187 and 188 [Chapter XIII] and G.O., No. 284 I., dated 5th May 1880.

(Intld.) C.M.S.
13-8-98.

The office will no doubt be able to answer the query above.

The worst of the Public Works Department control of scattered works of irrigation is that they have not the staff to ascertain and carry out the *petty* works of repair that are needed from year to year. They can and will carry out a big job in the way of repair, but then owing to the cause above noted they are apt to leave the work severely alone until it again gets in so bad a condition as to necessitate another "big job." The revenue control of these petty repairs on scattered works is therefore necessary. In the case of a large *system* of irrigation under the Public Works Department —such as Kistna or Gódávari — the control extends to the details and the petty repairs throughout and year by year. The same thing is required for scattered works, but it is not possible for the Public Works Department to give it.

(Intld.) A.T.A.

G.O., No. 1040, Financial, dated 29th November 1894.

Agency Works.

19. These works are connected mainly with the construction and repair of roads and, in some cases, of buildings in the Agency tracts of Ganjám, Vizagapatam and Gódávari, the expenditure being debited to 45. Civil Works in charge of Civil Officers. Under existing orders the Agents of these districts are empowered to sanction new roads up to a limit of Rs. 3,000 and repairs to communications without limit, the power of sanction as regards buildings being subject to the general limit of Rs. 1,000 for each work. The Accountant-General in paragraph 4 of his letter on page 4 of the proof of currents considers that this class of works does not fall under any of the exceptions in the Government of India circular and should apparently be transferred wholly to the Public Works Department, but he points out that the Government of India order does not object to the execution of these works by Civil Officers provided they act as Public Works disbursers, so that the

The introduction of the rules of the Public Works Code in regard to these works would not produce any beneficial results, but would probably lead to great expenditure & to more time being devoted to accounts than to personal supervision of the outturn & value of works. The proposed transfer would be uneconomical unsuitable to the works, but would practically render the execution of works in many places impossible

only change necessary would be the transfer of the control, audit and record of the expenditure from the Civil to the Public Works Department.

Letter No. 5, A.C., dated 1st February 1898, on page 12 of the proof of currents.

20. *Ganjam.*—The Agent considers that the proposed transfer is most undesirable and that it would be extremely prejudicial to the proper and economical execution of these works. He states that the execution of public works by the Public Works Department in the Agency tracts has been notoriously slow and expensive, this being largely due to the peculiarities of the labour market in the hill tracts and the unsuitability of the forms of vouchers and account prescribed in the Public Works Code. Works in charge of the Public Works Department are, he states, as a rule executed on piece-work and contract system, but no contractors can be induced to take up the work of scattered repairs in the remote parts of the Agency except at an enormous percentage of profit, nor is it possible to enforce the payment by contractors of their proper wages to the labourers employed. The works of "repairs" are, moreover, for the most part such as do not admit of detailed measurement which is essential to the system of Public Works accounts. Revenue Officers in the hill tracts have, in his opinion, far more influence than Public Works Officers and Divisional Officers are constantly on tour; a Public Works Officer may visit the hill tracts once a year for a short period. The Agent has no objection to the audit of expenditure on Agency works being conducted by the Examiner of Public Works Accounts, provided that it is clearly specified that the submission of accounts in Public Works forms will not be insisted on. He points out that a large proportion of the vouchers will be in Uriya, and it is doubtful if the Examiner will be able to check them aright. He sums up the position by insisting that the control and record of Agency expenditure must, if good work is to be done, vest in the Agent to the Governor and his Sub-Divisional Officers as heretofore.

Letter No. 52, dated 2nd February 1898, on page 13 of proof of currents.

21. *Vizagapatam.*—The Agent states that Agency works in this district, both new and repairs, are executed without detailed estimates owing to the inherent difficulties of the locality. The sanctioned allotments for each division are placed at the disposal of the respective Divisional Officers at the commencement of the official year, the works are then executed either

through contractors or by departmental agency, and the expenditure is adjusted by Divisional Officers by detailed bills supported by vouchers. The Agent considers that, if the Public Works Department is to control the expenditure, it will have also to conduct it but that this is not possible as its methods are not suited to the country, while those now in vogue have on the whole hitherto produced a fair return for the money expended.

22. *Góddvari.*—The Agent states that if the audit and classification of public works is to be transferred to the Public Works Department, the Tashildars and the Deputy Tahsildars in the Agency tracts will have to be made Public Works disbursers, but that if the Special Assistant Agent is made a Public Works disburser, there will be a considerable and undesirable addition to the work in his office.

23. The Judicial Department endorses the foregoing objections—*vide* G.O., No. 520, Judicial, dated 25th March 1898.

Police Huts and Station-houses.

24. The Inspector-General points that about Rs. 30,000 is expended annually on the construction of huts, but that the expenditure is large, because of the number of huts constructed, the buildings being all simple structures without any costly materials and not involving the use of skilled labour. No advantage would, therefore, in his opinion be gained by the vouchers and estimates being submitted to and audited by the Examiner of Public Works Accounts.

25. The Examiner (*vide* his office-note No. 241-A./A., dated 22nd February 1898, on page 11 of the proof of currents) sees no objection *per se* to the transfer of the control, audit and record of expenditure of the works concerned from the Civil to the Public Works Department, but he points out that before this actually takes place several subsidiary questions would have to be considered and determined, and that these can be gone into after the replies from the other departments are received, if it is then decided that the transfer should take place.

26. The foregoing summary of the replies of the administrative departments concerned, with the works constructed departmentally which fall under India's resolution, show that these departments

Letter No. 49, dated 9th March 1898, on page 13 of proof of currents.

Pages 13 and 14 of proof of currents.

Letter No. 447, dated 5th February 1898, on page 12 of proof.

are generally opposed to any change in the existing procedure. The Board has no objection as regards minor irrigation works, but it seems to be a question whether this single change is desirable.

27. Under the foregoing circumstances, it is submitted that India may be informed that this Government is of opinion that the existing procedure should be left undisturbed.

28. In addition to the departments mentioned above, it should be noted that the outlay on Mount Capper Jail, Cuddalore, has been exhibited during the last three years under 45. Civil Works instead of under 19-B. Jails, this transfer being formally sanctioned by the Government of India itself. It is not known how far this system of departmental construction of jail work is to be varied, but the papers in G.O., Nos. 697-98, dated 29th April 1898, show that the policy at present is to execute works more extensively by departmental agency in the Jail department. The experience gained by the construction of the Cuddalore Jail is certainly in favour of such a course. In that case there was a saving on the original estimate of the Public Works Department, and the execution of the work has been pronounced to be excellent by the Public Works Department itself. It is for orders whether anything should be said to India about these jail works.

(Intld.) C.M.S.
28-7-98.

G.O., No. 627, Financial, dated 28th August 1895.

Vide I.G.'s letter in G.O., No. 981, Judicial, dated 24th June 1898.

Hon'ble Member.

I consider that the changes which the orders of the Government of India involve are to be deprecated and that India should be addressed objecting to the change. It is to be noticed that no reason why the change should be introduced is given except that it is desirable that "expenditure on Public Works of any importance should be subjected to the stricter and technical audit of the Public Works Examiners." But the papers show that if this means that the works should be carried out under the conditions precedent to that technical audit, it is very undesirable mostly to apply it in the case of the departments and classes of works mentioned in the note. This has been already recognized by India in the case of the Salt and Forest Departments.

2. In the case of minor irrigation works, the system now in vogue has

worked for years smoothly and advantageously. It enables the ryots to get the petty repairs in which they are interested done expeditiously and prevents much discontent and grumbling on the part of the ryot population. The great mass of the works are below Rs. 1,000 and it will be extremely inconvenient to have two systems in connection with the minor irrigation grant. The works need no skilled supervision and there is nothing which mere audit as apart from improved supervision could rectify or improve.

3. As to cattle pounds, no work ought ever to exceed Rs. 1,000. Pounds are usually built on a standard plan and, as I recollect, never cost more than Rs. 500. These works ought to be exempted for the same reasons that petty works are so.

4. As to Agency works, I think stricter control should now be insisted on. They are often large works costing much money, and here I think it might be advantageous to require the audit and record of the expenditure to be subjected to the scrutiny of the technical branch. The system in regard to these works seems somewhat dangerously loose at present.

5. The police huts are all petty works and may be left as at present.

(Intld.) G.S.
6-8-98.

A good many of the replies seem to me to miss the point at issue. It is not a question at all of the execution of works, but of the system under which funds are to be provided and accounts rendered and audited. It does not much matter, so far as I can see, how the funds are provided; but it may matter very much how the accounts are rendered. I know how they are rendered in the Salt Department which spends more money than most. There is a regularly prescribed system. But is there any such system in regard to the expenditure on works by the Forest Department, by Collectors (on minor irrigation works, pounds, &c.) or by the Inspector-General of Police or the Agents? I do not know. If not, I should say that there ought to be such a system. The question would then arise whether, if there was such a system, it might not be as well that the Public Works Examiner should work it. Or would his doing so greatly add to the labour of the officers who now actually carry out the works? It much depends on the number and kind of the

18 I will thank to see (2) to

~~To enumerate briefly the Works mentioned above, it will be observed that~~ the works executed departmentally in the foregoing cases are, with the exception of those executed by the Police department, subject to fixed systems. As regards works executed departmentally in the Police department though there is no regular system of audit, the number of such works which would require to be transferred to the P.W.D. under the proposed change would be very small. Even in the case of the works for which there is a fixed system there are, except in the Agency, very few works which would require to be classified and audited by the P.W.D. under the proposal of the Govt. of India, while as a result of the change contemplated by the Govt. of India the Examiner of P.W. Accounts would, even for the few non-Agency works, require an additional establishment to undertake the audit. This would involve additional and needless expense. The works executed departmentally by Forest officers are in the same category as the Agency Works and from their very nature and the inaccessibility of the regions in which they are carried out cannot be advantageously transferred to the Public Works Department.

It is to be observed moreover that no general frauds or irregularities have hitherto been discovered

while the present check has been found efficient where a high standard of work is not required. Professional audit is likely to increase the rates, since the P.W.D. rates will have to be adopted instead of the Local Fund rates under which the works are at present executed. Departmental Officers are further well acquainted and used to the present system, while the difficulty of providing funds and the method of obtaining sanctions to estimates under the P.W. system would delay the execution of works considerably.

9. Finally the proposal of the Govt. of India contemplates the introduction of two different systems of works under the same head-viz. works costing above Rs.1,000 and those below that sum. Independently of the fact that such a distinction would cause inconvenience, there is no essential difference between the two classes of works and the necessity for different systems of audit has not been demonstrated.

10. For the foregoing reasons the Governor in Council considers that the change advocated by the Govt. of India is undesirable.

Appendix A to Letter No... Fin. Dept... 1[illegible]

Memorandum explaining the system of control and audit of Expenditure on Agency Works in the Madras Presidency

Ganjam

Here comes (F) the report accompanying proof

Vizagapatam

Here comes (G) the report accompanying proof.

Godavari

Here comes (H) the report accompanying proof.

Appendix B. to Letter No... Fin. Dept... 1[illegible]

Memorandum explaining the system of control and audit of Expenditure on Police works in the Madras Presidency

Here comes (N) the report

Appendix C to Letter no dtd 189

Extracts from Chapter XXVIII of Circular order no 1 of 1893.

[Here reprint paras 354, 367 and 383 to 392 from the accompanying book].

V Pamphlet as Sent

by the P.W.D

Control and audit of expenditure on Civil works Madras

2 No. Judicial, January 1899.

GOVERNMENT OF MADRAS.

JUDICIAL DEPARTMENT.

Read—the following papers:—

From H. A. STUART, Esq., I.C.S., Acting Inspector-General of Police, to the Chief Secretary to Government, dated Madras, 22nd October 1898, No. 3999.

I have the honour to submit a note explaining fully the system of control and audit of expenditure on police works now in force, as desired in your memorandum No. 2086, Judicial, dated 29th September 1898. Copies of the forms in use are herewith submitted.

Enclosures.

Note.

An annual statement is submitted by District Superintendents for the construction and repair of buildings by the Police Department. From this statement the Inspector-General selects the most urgent works and proposes provision for them in the budget, submitting a list of such works with the budget.

2. After the provision in the budget is passed by Government, it is communicated to Superintendents. They then have estimates prepared for the sanctioned works and submit them to the Inspector-General. Detailed and abstract estimates are prepared in the forms laid down in the Police Order Book, Volume II, pages 201 to 217. Only third-class station houses are ordinarily built by the Police Department, as only in their case is the cost less than Rs. 1,000—the limit of the Inspector-General's power of sanction. Forms Nos. 170 and 171, pages 201 to 206 of Volume II of the Police Order Book, relate to third-class station houses. As regards huts, all are built by the department, and the standard specification and forms of estimates for them appear on pages 207 to 217 of the Police Order Book, Volume II.

3. Superintendents are empowered to sanction estimates amounting to Rs. 100 and less. Almost all petty repairs are thus sanctioned by them. In the case of new buildings and repairs costing more than Rs. 100, estimates are forwarded to the Inspector-General. They are scrutinized in his office and are checked with reference to the rates given to see that the calculations and totals are correct. Any items charged for, which appear unnecessary, are, of course, disallowed. As regards the rates, they differ even with different localities in the same district. No standard rates are laid down, and this is a weak point in the system. Copies of the Public Works Department and District Board schedules of rates will be obtained and, in future, estimates will be checked with them. The maximum cost of a constable's hut is fixed at Rs. 200 and that of a head constable's hut at Rs. 375. This limit is sometimes exceeded, but, in such cases, special explanation for the excess charge is obtained, and the fact noted in the annual administration report.

4. Money is drawn from the treasury on ordinary contingent bill forms supported by the sanctioned estimates. The sums drawn each month are reported to the Inspector-General's office.

5. Payments to contractors are made at the district head-quarters or through Inspectors in whose division the work is done. Formal agreements (in Form No. 178 or 179, Volume II of the Police Order Book) are executed by contractors. Payments are made in instalments as work proceeds, and one-fifth of the amount of an estimate is retained until the work has been examined and passed. The contract system is generally adopted, the daily labour system being followed in cases of petty repairs under the supervision of Station-house officers or Inspectors.

6. A progress report is sent monthly by Superintendents to the Inspector-General in Form No. 180, Volume II of the Police Order Book.

7. On completion of works or during their progress, detailed bills in the ordinary contingent bill forms with payees' receipts are forwarded to the Inspector-General's office, where they are scrutinized and checked with reference to the sanctioned amounts. They are then transmitted to the Accountant-General. Before submitting the prescribed completion certificates in the form given on page 248 of the Police Order Book, Volume I, Superintendents or Assistant Superintendents are required to examine personally all buildings the cost of which exceeds Rs. 300. In other cases Inspectors examine and report and, when possible, also Superintendents or Assistant Superintendents. Deputy Inspectors-General pay special attention to all buildings when they go on tour. In any case in which it appears that proper work has not been done, the opinion of a local Public Works Department officer is, when necessary, obtained, and the contractor or other officer responsible is dealt with according to the circumstances of each case. In all such cases, a detailed report is submitted to the Inspector-General and his orders obtained.

8. Orders Nos. 487 to 502 in the Police Order Book describe the procedure followed in regard to works carried out by the Police Department.

From W. O. HORNE, Esq., Agent to the Governor, Vizagapatam, to the Chief Secretary to Government, dated 17th November 1898, Dis. No. 650-Agency.

Referring to memorandum No. 2086, dated 29th September last, I have the honour to submit herewith a memorandum explaining fully the system of control and audit of expenditure on Agency works now in force, together with copies of the forms in use.

2. From an experience of Agency works which extends over a considerable period both in this district and in Ganjám, I am very strongly of opinion that the Public Works Department is not at all a desirable or efficient agent for their execution, and that under the present, admittedly loose, system, considerably better value for the money expended and considerably greater efficiency is attained than will be attained, if the works are handed over to the Public Works Department. This opinion is confirmed by some small experience of the Public Works Department work in the Agency, and I am prepared to support it by facts and instances.

3. As to control and audit, I have no objection to its transfer to the Public Works Department, but to do this, it will be necessary to modify the methods of that department to suit our circumstances and methods, which may not be possible.

ENCLOSURE.

Memorandum.

In the Agency tracts of Vizagapatam, original and repair works, are as a rule, carried out departmentally under the immediate supervision of the Taluk officers. Petty supervision, in the shape of gumastahs and maistries, is provided out of the allotment for the works concerned, and its cost never exceed 20 per cent. of the allotment. The works are constantly inspected by the Taluk officers, who direct their execution and are inspected at least once a year (oftener in the case of new or important works) by the Divisional officer. The Agent also inspects a considerable proportion of the works annually. It rests entirely with the Taluk and Divisional officers and the Agent to see that a reasonable return is obtained for the money expended. The Divisional officer, besides inspecting the works, checks the accounts maintained by the Taluk officers, who submit to him, as he does to the Agent, monthly progress reports. There are no detailed estimates and no measurements of quantities.

2. The sum allotted to each division is placed at the disposal of the Divisional officer at the beginning of each working year. He distributes it to the Taluk officers according to the sanctioned allotment for each work. The Taluk officers draw a sufficient sum for current expenditure on each work on abstract contingent bills and at the end of each month they submit to the Divisional officer detailed bills supported by nominal muster rolls and other vouchers, together with a statement showing the amounts drawn during the month and the balance pending adjustment. The Divisional officer thus sees that the Taluk officers do not draw unnecessarily large sums.

3. The detailed bills are checked in the Divisional office in detail and transmitted countersigned to the Treasury Deputy Collector, together with completion certificates on completion of the work.

4. In the Treasury Deputy Collector's office a register is maintained in the contingent register form in which is entered each work and its allotment, with the sums drawn against it. The detailed bills, as received, are checked in the usual manner and submitted to the Accountant-General.

5. In the Palkonda Agency and some parts of the Senior Assistant's division, where, owing to proximity to the plains, such system is possible, work is executed by contracts, and in these cases the payments made by the Taluk officers are supported by contract certificates and measurement sheets as vouchers.

The following sample forms are enclosed :—

1. Abstract contingent bill.
2. Detailed contingent bill.
3. Nominal muster roll.
4. Contract certificate.
5. Measurement sheet.
6. Statement showing the balance unadjusted at the end of every month.
7. Progress export.
8. Completion certificate.

From [H. D. TAYLOR, Esq., I.C.S., Acting Agent to [the Governor in Ganjám, to the Chief Secretary to Government, dated Chatrapur, 21st December 1898, Dis. No. 381-R—Ag.

With reference to your memorandum No. 2086, dated 29th September 1898, I have the honour to forward herewith a memorandum explaining fully the system of control and audit of expenditure on Agency works of this district now in force, together with copies of forms in use.

ENCLOSURE.

Memorandum explaining fully the system of control and audit of expenditure on Agency works on the Ganjám district.

On receipt of sanctioned budgets by the Divisional officers, applications are made to the Treasury Deputy Collector to issue letters of credit in favour of Taluk officers for the amounts sanctioned for each taluk, giving intimation to the Taluk officers of the grants of the various works in their respective taluks.

2. Works are begun at the commencement of the working season, *i.e.*, the latter part of October. Such sums as are required by the Taluk officers for expenses on works during the month are drawn on abstract bills with classified abstract statement in Form A and intimation is given to the Divisional officer of the amounts so drawn to enable that office to exercise a check over the expenditure. In the Divisional office a register in Form B is maintained to embody the information furnished by the Taluk officer. At the end of each month a detailed bill is submitted.

3. Works are executed by gang coolies and day labourers and also on contract. Some works are also carried out by patros or mutta heads with the aid of their own men and they are supervised by the Taluk officers and the amounts allotted for them are paid after they are satisfied with the work performed. This system works well and no other could be substituted except at a greatly enhanced cost both as regards labour and supervision.

4. With regard to the works executed by daily labour, gangs of coolies are employed under a maistry who is held responsible both for quality and quantity of work done; payments are made by taluk officers personally on muster rolls after being satisfied as to their genuineness.

5. The Divisional officer when on tour checks the works and notes the number of labourers actually on work on the day of inspection and compares it with the muster rolls to see that no fraud is practised by the maistries so engaged. The Taluk officer, who is constantly on tour, inspects the works and checks the muster rolls. The Divisional officer points out any bad work or work that needs specially doing to the Taluk officer and suggests ways as to how serious defects are to be remedied.

6. Should the Divisional officer find the allotments on some works greater than necessary, he suggests the surplus amounts being utilized on some other important work which he considers necessary and application is then made for transfer of the amount to the Agent. Such transfers are sometimes found necessary owing to monsoon damages.

7. With regard to the works given out on contract, an estimate in form (*c*) is prepared before the putting them in hand and submitted to the Agent for sanction. After it is sanctioned, the amount is drawn on an abstract bill and a portion of it is given out to the contractor as advance. While the work is in progress, the Taluk officer inspects it and pays further advance if necessary. He submits a progress report to the Divisional officer in form D. After the work is finished, he inspects it finally and pays off the balance submitting a detailed bill with completion report to the Agent's office through the Divisional officer.

In the Taluk office, a register in form E is maintained for the amounts drawn on abstract bills.

8. On receipt of the abstract bill in the Treasury Deputy Collector's office with the classified abstract statement, the vouchers are checked in all their bearings including the question of budget allotments sanctioned for every work and then submitted to the Accountant-General. The detailed bills which are submitted at the end of each month are accompanied by sub-vouchers for amounts exceeding Rs. 10. They are also checked by the Treasury Deputy Collector and submitted to the Accountant-General with sub-vouchers for amounts exceeding Rs. 100 duly countersigned by the Agent. Completion certificates are also received after the completion of each work and they are also scrutinised by the Treasury Deputy Collector and forwarded with the detailed bills.

9. The system in force works very well and an introduction of Public Works Department rules would, it is presumed, lead to no good, and in some cases it would be quite impossible to apply them; the adoption of Public Works Department rules and forms would probably lead to great expenditure and to more time being devoted to accounts than to personal supervision of the outturn and value of works. Government gets an excellent outturn for its money on the present system, and I consider that the substitution of the Public Works Department system of forms and accounts for petty works of this nature—scattered as they are over a large and hilly tract, where trained gumastahs and overseers cannot be obtained—would be not only uneconomical and prejudicial to good work, but would practically render the execution of works in many places impossible.

From V. A. BRODIE, Esq., Government Agent, Gódávari District, to the Chief Secretary to Government, dated Cocanada, 6th January 1899, Dis. No. 4-Ag.

As directed in Memorandum, No. 2086, dated 29th September 1898, I have the honour to submit copy of a memorandum explaining fully the system of control and audit of expenditure on Agency works now in force together with copies of forms in use sent by my Agency Deputy Collector.

ENCLOSURE.

Memorandum.

About Rs. 18,000 are allotted every year from the Provincial funds for the execution of civil works in the Agency. In addition to this, Rs. 1,300 are also sanctioned from the road fund, Bhadráchalam, to be spent only in Bhadráchalam taluk. Thus the total amount that is spent, or rather sanctioned every year, is Rs. 19,300. A programme (budget) of the works to be executed in the following year is submitted to Government through the Government Agent in September-October every year. Estimates for the works shown in the budget are generally prepared beforehand. After receipt of Government sanction on the budget sent, the subordinate revenue officers are directed to submit estimates for the works sanctioned by Government and revise the estimates already submitted by them if any are found not to agree with the amounts finally sanctioned by Government.

Preparation of Estimates.—In the Bhadráchalam taluk and Polavaram division, the estimates are drawn up by the Revenue Inspectors and checked by the Tahsildar and Deputy Tahsildar.

Chodavaram and Yellavaram.—To supervise the civil works in these two divisions efficiently, a person who has had professional training in the Public Works Department was appointed Revenue Inspector, Yellavaram division. He is given charge of all the civil works in these two divisions. He draws up the necessary estimates and plans.

Check of Estimates.—The Tahsildars and the Deputy Tahsildars check the estimates prepared by the Revenue Inspectors with regard to the rates and calculations, and then submit them to the Agency Deputy Collector's office with their countersignatures. The estimates then undergo check in the Agency Deputy Collector's office. Here the check is mathematical, the local officers being responsible for the rates given, and the requirements of the works. The estimates are afterwards submitted to the Government Agent for countersignature and return. When received back they are transmitted back to the Taluk officers with instructions to execute the works drawing the funds allotted for the works.

Execution of Works.—The execution of works may be classed under two heads—

I. Under daily labour.

II. Under the contract system.

Daily Labour.—In Bhadráchalam taluk and Polavaram division the works executed under daily labour are supervised by the Revenue Inspectors.

For Chodavaram and Yellavaram divisions the Government has sanctioned three road maistries (temporary) on a pay of Rs. 20 each *per mensem*. Two of the maistries work in Chodavaram division, as it is considered more unhealthy than Yellavaram; the other maistry works in Yellavaram division. These maistries supervise daily work. The work of these maistries is closely supervised by the Road Works Revenue Inspector, Yellavaram division, under whose immediate supervision they (road maistries) work. The work done by all the above is subject to the general supervision of the Taluk officers concerned.

Contract System.—In the Agency it is almost impossible to get labour, the hillmen refusing to attend to road works except when jungle clearing is made. Therefore contractors from the plains are allowed to take up works on the contract system. The contractors are given copies of the estimates. Agreements or contract bonds are taken from them. The work done by the labourers from the plains under these contractors is supervised by the Road Maistries, Revenue Inspectors, the Tahsildar and the Deputy Tahsildars and occasionally by the Divisional officer during his tours.

Payment.—The amounts allotted are drawn by the Taluk officers concerned as necessity arises on abstract contingent bill forms. Where works are executed on daily labour payments are made by the Revenue Inspectors and Road Maistries. When works are executed under the contract system the work executed is measured by the road maistries (in the Chodavaram and Yellavaram divisions), checked by the Road Works Revenue Inspector and the Deputy Tahsildars, and payment is afterwards made by the Deputy Tahsildars to the contractors concerned for the work passed by them. In the other two divisions, the work is checked by the Revenue Inspectors and Taluk officers, and payment is made afterwards for the work executed and passed.

Audit.—For the sums drawn by the Tahsildar and the Deputy Tahsildars on abstract bills, detailed bills are submitted. These consist of the following :—

For works on daily labour—
1. Detailed bill.
2. Muster roll.
3. Measurement list.

For works on the contract system—
1. Contractor's certificate.
2. Measurement list.
3. Detailed bill.

The above vouchers submitted by the Taluk officers undergo scrutiny in the Agency Deputy Collector's office. Here it is seen that the calculations are correct, that the grant is not exceeded, and that the bills contain all the required particulars. The bills, &c., are then forwarded to the Treasury officer, Cocanada, for adjustment with the countersignature of the Agency Deputy Collector.

Completion Reports.—When the execution of the works is completed in accordance with the estimate, the local officers submit completion reports after satisfying themselves that every thing has been in order. The Divisional officer checks some of the works to satisfy himself that the completion reports are accurate. This final inspection is made by the Divisional officer either before or after despatching the completion reports. The Taluk officers are primarily responsible for seeing that the money allotted has been spent to the best advantage of Government.

Transfers of Allotments.—It is generally found that transfers of allotment from one work to another sanctioned in the budget, or to some other new work not entered in the budget, are necessary either owing to want of forethought on the part of the Tahsildar and Deputy Tahsildars in framing their original budgets, or owing to some unforeseen urgency. These transfers are, after good and sufficient reasons being shown by the local officers, supported by the Agency Deputy Collector and approved by the Government Agent.

Returns.—No separate returns are ordered by the higher authorities for civil works in the Agency. The forms and accounts in use for the execution of minor irrigation works in the Revenue Department are, as far as convenient, used for the civil works also. Samples of the following forms are enclosed :—

No. 1. Register of estimates and allotments—maintained by the Taluk officers.
" 2. Contract certificate—used for the works given on the contract system.
" 3. Measurement list.
" 4. Nominal muster roll.
" 5. Completion report for works costing Rs. 500 and under.
" 6. Monthly progress report.
" 7. Detailed contingent bill.
" 8. Completion report for works exceeding Rs. 500.

General.—When culverts, &c., are built, professional opinion is much needed. It is now under the consideration of Government to extend the Local Boards Act to the Agency. The proposal to appoint an Engineering officer to supervise the Agency road works is also pending with Government, pending the settlement of the question of extending the Local Boards Act to the Agency. It is desirable that the Agency civil works should be supervised by a professional officer, so that the money now spent may be utilized advantageously.

Currents

Proof of papers read
in Proceedings.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—again the following papers:—

G.O., No. 2483 W., dated 2nd October 1879.

Abstract.—Passing orders on the reorganization of the Public Works Department.

* * * * *

10. From and after the 31st December next, the execution of ordinary repairs to civil buildings and the construction of petty or temporary buildings of all classes limited to Rs. 1,000 in each case, in all districts, will be entrusted to the departments concerned, the balance of the budget grants for the year being placed at the disposal of the local heads of departments, and in future years these petty construction and repair works will be provided for in the civil budgets, and not in those of the Public Works Department.

11. Improvements, new works, and special repairs will, as a rule, be carried out by the Public Works Department.

* * * * *

G.O., No. 1823, Financial, dated 21st September 1880.

Abstract.—Communicating revised rules of the Government of India on the control, audit, &c., of Public Works expenditure.

* * * * *

(1) All expenditure for public works—whether Imperial, Provincial, or Local—incurred by officers not belonging to the Public Works Department against the grant for Public Works "in charge of Public Works officers" will be audited by, and brought on to the books of, the Examiner. Such officers will be termed civil officers for the purposes of this Code.

(2) The rules in this section are not applicable to charges for petty construction and repair, which are adjusted by the Civil Accountants-General against the budget grants of the departments concerned; nor are they applicable to public works ferry and road receipts and charges collected and paid out of Local funds by civil officers quite apart from the Public Works Department; nor to owner's rates or to cemetery receipts and charges collected and paid by civil officers.

* * * * *

Charges and receipts of these classes are recorded in the Civil Accounts under the head "*Public Works in charge of Civil Officers*" and are brought direct under the Public Works portion of the Finance and Revenue Accounts by the Accountant-General, Public Works Department, from accounts rendered to him by the Civil Accountants-General.

3. Civil officers must obtain funds for the purpose stated in paragraph 1, either by letters of credit issued by the Civil Accountant-General, on the application of the Examiner of Public Works Accounts of the province or through an Executive Engineer named by the Local Government or Administration * * * * and from no other source whatever. Officers in charge of Civil Treasuries are strictly prohibited from issuing any money for such disbursements, except against letters of credit issued in favour of the civil officers or the Executive Engineer named by the Local Government or Administration. The Executive Engineer's written authority will always be required before any cheque can be drawn against his letters of credit.

4. In enforcement of this rule, the Civil Accountant-General will take measures to stop and to recover any payments which may have been irregularly made from the general funds in the Treasury on works which are chargeable to the departmental part of the Public Works grant.

Read—again the following G.O., No. 1012, Financial, dated 4th December 1897.

From J. B. BRUNYATE, Esq., Officiating Under Secretary to the Government of India, Finance and Commerce Department (Accounts and Finance—Audit, Collection, &c.), to the Chief Secretary to the Government of Madras, dated Simla, 24th September 1897, No. 4280-A.

I am directed to refer you to the Resolution of the Government of India, in the Public Works Department, No. 15, dated 24th August 1880, laying down rules for the accounting of Public Works receipts and outlay by Civil officers.

2. Under these rules all outlay upon Public Works in charge of Civil officers, with the exception of—

(*a*) charges for petty construction and repairs adjusted by Civil Accountants-General against the budget grants of the departments concerned;

(*b*) certain miscellaneous expenditure which now includes charges for ferries and roadside arboriculture, grants to municipalities, and the establishment and contingencies of staging bungalows and encamping grounds; and

(*c*) cemetery charges paid by Civil officers

should be audited by, and brought to account on the books of, the Examiner of Public Works Accounts concerned, and the works should be carried out by the Civil officers as Public Works disbursers and reckoned as Public Works in charge of Public Works officers.

3. It has now been brought to the notice of the Government of India that in many provinces Provincial Public Works expenditure of considerable amounts, incurred by Civil officers, is audited and brought to account by Civil Accountants-General as "Public Works in charge of Civil officers." As this course is not authorised by the orders quoted above, and as it is desirable that expenditure on Public Works of any importance should be subjected to the stricter and technical audit of the Public Works Examiners, I am directed to request that, unless His Excellency the Governor in Council has any objections to urge, orders may be issued which will ensure that all expenditure on Public Works by Civil officers, except on the simpler class of works mentioned in paragraph 2 of this letter, shall be audited by the Account officers of the Public Works Department and adjusted in the Public Works Accounts.

4. I am to add that, for the purpose of determining what charges for petty construction and repairs executed by Civil officers can be adjusted as contingent expenditure of the department concerned, a money limit of Rs. 1,000 (one thousand) has been fixed by the Government of India, and that any work, the expenditure on which exceeds this limit, should not be considered as coming within the category of "petty construction and repairs."

5. I am to say that this circular does not refer to and is not intended to affect any systematic scheme for the management and audit of Public Works chargeable to Local funds, which may have been laid down by any Local Government.

Copy forwarded to the Public Works Department, to the Comptroller and Auditor General, and to all Accountants-General and Comptrollers (except the Comptroller, Post Office).

From F. C. HARRISON, Esq., Officiating Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 17th November 1897, No. 3589.

In reply to your memorandum, No. 2203, dated the 28th October 1897, requesting me to report how far the Resolution of the Government of India, No. 4280-A., Financial, dated 24th September 1897, affects the classification of the accounts and existing orders, I have the honour to state as follows.

2. The points to be considered have reference to the following classes of expenditure:—

(1) Petty construction and repairs executed under orders of the heads of offices concerned;

(2) Agency works in the tracts of Ganjám, Vizagapatam and Gódávari; and

(3) Minor irrigation works executed by Revenue officers.

3. As regards the first-class, the Government of India order does not require any alteration in the existing orders on the subject which fix Rs. 1,000 as the maximum limit for a single work—G.O., No. 370, Financial, dated 7th May 1895. In connection with the class of expenditure, the only question to be considered is as regards works in the Salt and Forest Departments. Under article 98 (*u*) of the Civil Account Code, these two departments form an exception to the general rule, fixing the limit Rs. 1,000 for each single work executed by Civil officers; the existing orders empower the Board to sanction works costing more than Rs. 250 and not more than Rs. 5,000 and all repairs costing more than Rs. 500 in the Salt Department (G.Os., No. 1142, Revenue, dated 5th August 1881, and No. 172, Financial, dated 27th February 1894), while in the case of the Forest Department the Conservators, the Board of Revenue and Government can sanction works exceeding Rs. 1,000 as laid down in section 148 of the Forest Code. It is doubtful whether these two departments should still form an exception to the general rule, and this point should be cleared up by a reference to the Government of India.

4. The second class of works are connected mainly with the construction and repair of roads and some cases of buildings in the Agency tracts. Such expenditure is debited to 45. Civil Works in charge of Civil officers. Under present orders Government Agents are empowered to sanction new roads up to a limit of Rs. 3,000 and repairs to communications without limit—G.O., No. 1040, Financial, dated 29th November 1894. As regards buildings, their power of sanction is subject to the general limit of Rs. 1,000 for each work. This class does not appear to fall under any of the exceptions in the present Government of India order, and apparently has to be wholly transferred to the Public Works Department. The Government of India order does not, however, object to the execution of these works by Civil officers, provided they act as Public Works disbursers; so that the only change necessary would be the transfer of the control, audit and record of the expenditure from the Civil to the Public Works Department.

5. Expenditure on works of the third class is debited to 43. Minor Works and Navigation and is connected with repairs of masonry and earth-work, the reconstruction of injured works and the construction of new irrigation sluices, &c. The expenditure on each work does not appear to have been considerable, but the works do not seem to fall under the exceptions in the Government of India order, and the present system which appears to have been in force since 1880, and under which the works are executed by Civil officers and the expenditure booked in the Civil department, is apparently opposed to the present orders of the Government of India. In this case also there appears to be no objection to the Civil officers acting as Public Works disbursers. They would then obtain the requisite funds from Public Works Department and account to that department for the expenditure. If, however, this class of expenditure is regarded as falling under exception (*a*) in the Government of India Resolution—works charged to the budget grants of the departments concerned—the outlay on each work will have to be restricted to Rs. 1,000.

6. I take this opportunity of mentioning that large amounts are sometimes spent in the Police Department on the construction of police huts and stations and under the sanction of District Magistrates on the construction and repair of cattle-pounds. It is desirable in both these cases that Government consult the departments concerned to determine in what cases such large expenditure would be more advantageously accounted for to the Public Works Department instead of to the Civil Department.

7. The Government of India Resolution received with your memorandum is returned as desired.

Order—No. 1012, Financial, dated 4th December 1897.

Communicated to the Judicial Department for remarks as regards Agency works and works in charge of the Police Department, and to the Revenue Department as regards minor irrigation works, the construction and repair of cattle-pounds and

works in charge of the Salt and Forest Departments. The Public Works Department will be requested to state its opinion on the proposed transfer of the control, audit and record of expenditure from the Civil to the Public Works Department.

(True Extract.)

(Signed) A. T. ARUNDEL,
Chief Secretary.

To the Judicial Department.
„ Revenue Department.
„ Public Works Department.
„ Accountant-General.

Order—Mis. No. 6455, Revenue, dated 17th December 1897.

Referred to the Board of Revenue for early remarks.

(True Extract.)

(Signed) N. E. MARJORIBANKS,
Ag. Under Secy. to Government.

To the Board of Revenue (Land Revenue).
„ „ (Revenue Settlement, Land Records and Agriculture).
„ „ (Separate Revenue).

Read—also the following replies:—

FROM THE REVENUE DEPARTMENT.

Proceedings of the Board of Revenue (Land Revenue).

Resolution—Mis. No. 58, dated 10th January 1898.

The Government Order read above will be communicated to the Forest Section for the necessary action.

2. As regards cattle-pounds, the only Land Revenue subject referred to in the Government Order other than Forests, the Board's power of sanction is, as observed by the Accountant-General, already limited to Rs. 1,000 for each work, and the present resolution of the Government of India does not require any alteration of this rule. Works connected with cattle-pounds seldom cost so much as Rs. 1,000 in any individual case.

(True Extract.)

(Signed) R. C. C. CARR,
Secretary.

To the Secretary to Government, Revenue Department.
„ Forest Section.

Endt. Mis. No. 292, Revenue.

Transferred to the Financial Department.

Fort St. George,
18*th January* 1898.

(Signed) N. E. MARJORIBANKS,
Ag. Under Secretary to Government.

Proceedings of the Board of Revenue (Land Revenue), Forest Section.

Resolution—Forest Mis. No. 89, dated 17th February 1898.

As directed in G.O., Mis. No. 6455, Revenue, dated 17th December 1897, the Board resolves to report on the proposal to transfer to the Public Works Department the control, audit and record of expenditure incurred on all forest public works executed by the Agency of Forest officers with the exception of works of a petty nature.

2. The Conservators, who have been consulted on the subject, are unanimous in deprecating the adoption of the proposed measure. Under the present practice, the cost of public works executed by Forest officers is provided for in the budget estimates of the department and met from the budget grant under 11. Forest—A-VII "Communications and Buildings". This course is authorized by the Government of India Resolution (Finance and Commerce Department), No. 1040, dated 17th May 1884, which is apparently not affected by the instructions now issued by that Government. The object of the order now under consideration appears to be merely to enforce the strict observance of the rules issued in the Public Works Department resolution of 1880 quoted therein and not to override any existing orders.

Recorded in G.O., No. 1634, Financial, dated 19th July 1884.

3. The audit of expenditure on forest public works varies, at present, according to the source from which it is met, and when funds for these works are provided for in the Forest budget, the Board considers that the control, audit and record of the charges incurred should be departmental as in the case of expenditure on other works, such as demarcation, &c., incurred by the department. If any other system is prescribed, the Board fears that there will be unnecessary duplication of work, and much confusion in the accounts.

4. Secondly, the Board believes that, even if this difficulty were surmounted, no advantage would be gained by transferring the control over the expenditure on forest works executed through Forest officers to the Public Works Department. Forest buildings and communications are mostly constructed in remote localities and are intended to serve the special needs of the department, such as roads to facilitate the extraction of forest produce or inspection bungalows to accommodate Forest officers when halting for work in the forest. In the Board's opinion these works must be left to the department itself to provide funds for and to construct in accordance with the varying needs and exigencies of the Forest administration. Rough work is often all that is required and this can be done at a smaller cost than work executed by the Public Works Department. The effect of transferring to the Public Works Department the duty of providing funds for such works and the necessary control over them would thus inevitably tend to delay their execution and to cause inconvenience and in some cases loss of revenue besides making the works themselves more expensive.

5. For these reasons, the Board is strongly of opinion that no change should be made in the present system of auditing and controlling the expenditure on forest public works executed by departmental officers. Where the execution of forest public works specially requires professional skill, or where, owing to their location at headquarters or for other reasons, it is deemed advantageous to entrust them to the Public Works Department, the assistance of that department is always sought for. But in these cases, the funds necessary for carrying on the works are provided for in the Public Works Department estimates with reference to paragraph 2 of the Government of India Resolution of 1884, quoted in paragraph 2 *supra* and the works themselves are executed under the supervision of the Public Works Department officers.

(True Copy and Extract.)

(Signed) R. C. C. CARR,
Secretary.

To the Secretary to Government, Revenue Department.

Endt., Mis. No. 1087, Revenue.

Transferred to the Financial Department with an expression of concurrence in the Board's remarks.

Fort St. George,
4th March 1898.

(Signed) N. E. MARJORIBANKS,
Ag. Under Secy. to Govt.

Proceedings of the Board of Revenue (Separate Revenue).

Resolution—Mis. No. 774, dated 28th February 1898.

In the Government Order read above, the Government requests the remarks of the Board in the Separate Revenue branch on certain suggestions of the Government of India which involve in its case a proposal to curtail its powers in the matter of sanctioning estimates and to assimilate them to those of other heads of Civil departments.

2. The question of the powers to be exercised by the Commissioner of Salt Revenue in this matter was raised in 1883, and after a full description of the system in operation had been given by the then Commissioner Mr. Bliss, it was decided that no modification was called for—*vide* G.O., No. 2850, Revenue, dated 7th July 1884. Ten years later the Board's powers were actually curtailed as now proposed, but on a representation being made by the Board of the disadvantages that would result its powers were again restored—*vide* G.O., No. 172, Financial, dated 27th February 1894. For the reasons fully set forth in the two proceedings disposed of in the Government Orders above quoted, the Board now strongly deprecates any change in the direction indicated.

3. The works executed under the control of this department of the Board at a cost of more than Rs. 1,000 apiece are few in number, being only 2·22 per cent. of the total number of works of all description executed, and costing only 31·20 per cent. of the total expenditure. They are, moreover, simple in their nature, and many of them involve nothing but the carrying out of a standard plan prescribed in accordance with professional opinion. The officers who execute them are trained under the orders of Government sufficiently to ensure capable execution. The estimates are prepared, the Board believes, in considerably more detail than is the practice in the Department of Public Works, and are subjected to strict scrutiny and, in point of rates, the Board believes that it can in most instances show a considerable reduction on those employed in that department without sacrifice of efficiency. Whenever any point of engineering difficulty arises, the Board asks for and invariably obtains the professional opinion of the officers of that department. The accounting of the works is done in the Board's office under a system which has worked well hitherto and is thoroughly understood by those who have to work it.

4. In these circumstances, the Board is of opinion that there are no such advantages to be gained by adopting the proposal of the Government of India as would compensate for the delays that would be involved and the additional work that would be thrown upon a number of officers by subjecting the works done by the Salt, Abkári and Customs Department (which is in this respect semi-professional one) to the same scrutiny and control as works undertaken by other departments whose officers have, as a rule, no professional knowledge or experience and whose works are few and unimportant in comparison.

(True Extract.)

(Signed) A. KRISTNASAMY IYENGAR,
Ag. Assistant Secretary.

To the Secretary to Government, Revenue Department.

Endt., Mis. No. 1267, Revenue.

Transferred to the Financial Department with an expression of concurrence in the remarks of the Board of Revenue.

Fort. St. George,
12th March 1898.

(Signed) N. E. MARJORIBANKS,
Ag. Under Secretary to Government.

To the Financial Department,
with copy of Hon'ble Member's note.

Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture).

Resolution—No. 72, dated 10th February 1898.

Under the decision arrived at in G.O., No. 284 I., dated 5th May 1880, the repair and maintenance of Minor Irrigation Works was transferred to the Revenue Department, and Collectors were required to arrange for the supervision of these works, the funds required for this purpose being placed at their disposal by Government in the Public Works Department.

2. Applications from Collectors for allotments of funds were submitted to Government for sanction through the Board, and the requirements of each district were dealt with separately. This state of things continued till 1883, when the Board suggested in paragraph 3 of its Proceedings, No. 1677, dated 11th June 1883, that it would tend to facilitate the allotment of funds to the several districts and consequently to expedite the execution of works, if at the commencement of the official year, the total grant under Minor Irrigation Works were placed at the disposal of Government in the Revenue Department and the Board authorized to make the distribution subject to the approval of Government in that department. This suggestion was approved by Government which laid down in its order, No. 900 Rev., dated 23rd July 1883, that, on receipt of the preliminary issue of the Irrigation Budget which included also provision for Minor Irrigation Works, the Board of Revenue should distribute the allotment.

3. Under this system, the Board allotted funds to the several districts, and the audit of the expenditure incurred by Collectors was conducted by the Accountant-General, the total expenditure for the year being finally adjusted by the Examiner of Public Works Accounts.

4. This final adjustment by the Examiner of Public Works Accounts continued till 1893, when the Accountant-General, on the suggestion of the Deputy Auditor-General, asked the Board if it had any objection to the final adjustment being made in the Civil books instead of passing it on to the Public Works Department. The Board, in consultation with the Chief Engineer for Irrigation, informed the Accountant-General, in B. P., Mis. No. 3574, dated 19th June 1893, that it was immaterial so far as the Board was concerned whether the expenditure on Minor Irrigation Works was finally adjusted in the books of the Accountant-General or of the Examiner of the Public Works Accounts; and on the suggestion of that officer the whole correspondence was submitted to Government for orders with B.P., No. 276, dated 7th July 1893, with the recommendation that the receipts and charges on account of Minor Irrigation Works in charge of the Revenue Department be brought on the civil estimates and accounts in future. The Board's proposal was approved by Government in the Financial Department—G.O., No. 835, Financial, dated 28th August 1893. Since then, the budget provision on account of Minor Irrigation Works in charge of the Revenue Department is being included in the Civil Budget Estimates under No. 43. Irrigation —Minor Works and Navigation—*vide* paragraph 14 of the Chief Engineer's note in G.O., No. 99 I., dated 3rd February 1894.

5. It is not quite clear whether this system requires modification with reference to the Government of India Resolution embodied in the Government Order read at the head of these Proceedings. The Accountant-General inclines to the view that Minor Irrigation Works do not fall under the exceptions in paragraph 2 of the resolution of the Government of India; and states that, if the expenditure on these works is regarded as falling under exception (*a*) in the resolution, the outlay on each work will have to be restricted to Rs. 1,000. By "Petty construction and repairs" mentioned in the exception, the Government of India may refer only to construction and repairs of buildings in regard to which a money limit of Rs. 1,000 has been fixed; but if Minor Irrigation Works are also included in the expression, the Board would suggest that the limit of Rs. 1,000 should not be enforced in respect of these works. It is true as observed by the Accountant-General that in the majority of cases the expenditure on Minor Irrigation Works is not considerable, but there have been cases in which a larger outlay than Rs. 1,000 has been incurred, and it seems unadvisable in such cases to restrict the expenditure to Rs. 1,000. The limit which now governs the expenditure

is that the outlay should not exceed one-fifth of the aggregate revenue during the preceding five years and the Board considers that an absolute limit will be unsuitable to the case. If, however, it is considered that Minor Irrigation Works are not excepted by the Government of India, the Board begs to state that it sees no objection to the outlay on these works being audited by, and brought to account on the books of, the Examiner of Public Works Accounts, the works being carried out by Revenue officers as Public Works disbursers and reckoned as Public Works in charge of Public Works officers. This is practically a reversion to the system which obtained before 1893.

(True Copies and Extract.)

(Signed) R. V. SRINIVASIAR,
Secretary.

To the Secretary to Government, Revenue Department.

Endt. No. 1743.

Transferred to the Financial Department with an expression of concurrence in the Board's remarks in paragraph 5.

(Signed) N. E. MARJORIBANKS,
22*nd April* 1898. *Ag. Under Secy. to Govt.*

FROM THE PUBLIC WORKS DEPARTMENT.

Office-note from the Examiner, Public Works Accounts, No. 241-A/A, dated 22nd February 1898.

[Your office-note No. 50-C., dated 5th January 1898].

There appears to be no objection *per se* to the transfer of the control, audit and record of expenditure of the works concerned, as proposed by the Government of India, from the Civil to the Public Works Department, but before this actually takes place, several subsidiary questions would have to be considered and determined, and these can be gone into after the replies from the other departments consulted are received, and if it is then decided that the transfer in question shall take place.

Order—No. 727 W., dated 17th March 1898.

Communicated to the Financial Department, with reference to G.O., No. 1012, Financial, dated 4th December 1897, and, with the remark, that there is no objection to the proposed transfer from the Civil to the Public Works Department of the control of, and the audit and record of expenditure on, public works in charge of Civil officers.

2. The subsidiary questions referred to by the Examiner can be considered after it is decided that the transfer shall take place.

(True Extract.)

(Signed) C. H. B. BURLTON,
Under Secretary.

To the Financial Department.
„ Examiner, Public Works Accounts.

Read—also the following replies :—

FROM THE JUDICIAL DEPARTMENT.

From the Inspector-General of Police, Madras, to the Chief Secretary to Government, dated 5th February 1898, No. 447.

With reference to G.O., R. No. 18, Judicial, dated 6th January 1898, regarding the question of the audit and classification of expenditure on public works in charge of Civil officers, I have the honour to say that, under the proposals of the Government of India, buildings the cost of which is not above Rs. 1,000 each may be done departmentally and charged in departmental accounts, as has been the practice hitherto in this department. The Accountant-General suggests that, as the annual expenditure is large, it may, perhaps, be well that this expenditure should be accounted for to the Public Works Department Examiner of Accounts. I would submit, however, that the expenditure is large, because of the number of huts constructed being large. About Rs. 30,000 a year is the expenditure on construction of huts, but the buildings being all simple, buildings without any costly materials nor involving the use of skilled labour, no advantage will be gained by the vouchers and estimates being submitted to and audited by the Examiner of Public Works Accounts.

From the Agent to the Governor in Ganjám, to the Chief Secretary to Government, dated 1st February 1898, Dis. No. 54-A.G.

With reference to G.O., R. No. 18, Judicial, dated 6th January 1898, forwarding Proceedings of the Financial Department, No. 1012, dated 4th December 1897, in regard to the control, audit and record of expenditure on Agency works from the Civil to the Public Works Department, I have the honour to state that, in my opinion, any such transfer is most undesirable and will be extremely prejudicial to the proper and economical execution of Agency works.

2. The execution of public works by Public Works Department Agency has, wherever I have seen it, been notoriously slow and expensive—a condition of things largely due to the peculiarities of the labour market in the hill tracts, and the unsuitability of the form of vouchers and account prescribed in the Public Works Code.

3. Public works in charge of the Public Works Department are, as a rule, executed on piece work and contract system, but no contractors can be induced to take up the work of scattered repairs in the remote parts of the Agency except at an enormous percentage of profit, nor is it possible to enforce the payment by contractors of their proper wages to the labourers employed.

The works of repairs are for the most part such as do not admit of detailed measurement which is essential to the system of Public Works Accounts.

4. In regard to the execution of works, I understand that it is the intention of the order referred to above that the control, record and audit of all expenditure in the Agency tracts should be transferred to the Public Works Department; and while on the one hand emphatically protesting against the Public Works Department gaining any further footing in the Agency tracts than that which they already have, I must also point out that the unsuitability of Public Works forms and vouchers renders it impossible for work of the nature of Agency works to be carried out by Agency officers under the control of the Public Works Department.

5. Revenue officers in the hill tracts have far more influence than Public Works officers can ever have. The Divisional officers are moreover constantly on tour and ready to investigate any complaints of non-payment. This cannot be expected of a Public Works officer who may visit the hill tracts once a year for a short period.

6. I offer no objection to the audit of expenditure on Agency works taking place in the office of the Examiner of Public Works Accounts, provided that it is clearly

specified that the submission of accounts in Public Works forms will not be insisted on. I may note that a large proportion of the vouchers will be in Uriya, and I doubt it the Examiner of Public Works Accounts will be able to check them aright.

7. The control and record of Agency expenditure must, if good work is to be done, vest in the Agent to the Governor and his Sub-divisional officers as herebefore. My experience of the manner in which Agency works are executed, the peculiarities of the labour market and the unsuitability of such works and labour to Public Works Department conditions is not inconsiderable, and I believe that my opinion will be supported by every officer who has been in charge of districts containing Agency tracts for many years past.

8. Under the circumstances I would request that the Government of India be again addressed on the subject, and that the existing system of control be allowed to continue.

From the Agent to the Governor, Vizagapatam District, to the Chief Secretary to Government, dated 2nd February 1898, No. 52.

Referring to G.O., R. No. 18, Judicial, dated 6th January 1898, I have the honour to state that, as a rule, ordinary Agency works, both new and repairs, are executed without estimates. The sanctioned allotments for each division are placed at the disposal of the respective Divisional officers at the commencement of the official year, and the works are then executed either through contractors or by departmental agency. The expenditure is adjusted by the Divisional officers by means of detailed bills supported by vouchers from payees.

2. I gather that the object of the proposal to transfer to the Public Works Department the audit and control of expenditure on Agency works is to ensure a more accurate and professional audit, but it strikes me that professional audit will not fit in with unprofessional methods of execution. The Examiner will probably require estimates, deviation statements and other documents unknown in the Agency and there will be continual trouble. If the Public Works Department is to control the expenditure, I think it will have also to conduct it, and this I do not recommend, as I do not think that its methods are suited to the country, while those now in vogue are so, and on the whole have hitherto produced a fair return for the money expended.

From the Government Agent, Gódávari District, to the Chief Secretary to Government, dated 9th March 1898, Dis. No. 49-Agency.

With reference to G.O., R. No. 18, Judicial, dated 6th January 1898, I have the honour to submit that there is no objection to the proposal of the Government of India regarding the audit and classification of public works in charge of Civil officers if the Tahsildars and Deputy Tahsildars in the Agency tracts are made Public Works disbursers. If, however, the Special Assistant Agent is made a Public Works disburser there will be a considerable addition to the work in his office which is undesirable.

Order—Mis. No. 520, Judicial, dated 25th March 1898.

The Financial Department will be informed that the replies received from the Inspector-General of Police and the Agents to the Governor in Ganjám and Vizagapatam are all unfavourable to the proposed change. The Inspector-General of Police points out that although he spends about Rs. 30,000 a year on the construction of huts, the number of huts constructed is large, and the buildings are simple and require no skilled labour.

2. The Ganjám Agent considers that the control and record of Agency expenditure must vest in the Agent and his Sub-divisional officers if good work is to be done. He considers that the manner in which Agency works are executed and the peculiarities

of the labour market render Public Works Department methods unsuitable. He has no objection to the audit of expenditure on Agency works by Public Works Department Examiner of Accounts, but objects to the submission of accounts in Public Works Department forms.

3. The Vizagapatam Agent considers that if the Public Works Department is to control expenditure, it should also conduct it. This he does not recommend as he believes that Public Works Department methods are unsuited to Agency tracts, while those in vogue produce a fair return on the outlay.

4. The Gódávari Agent does not object to the change if the Tahsildars and Deputy Tahsildars in the Agency tracts are made Public Works Department disbursers, but considers it inadvisable to add to the work of the Special Assistant Agent by making him a Public Works Department disburser.

5. Under the circumstances the proposed change is not desirable as far as the expenditure under the Judicial Department is concerned.

(True Extract.)

(Signed) A. T. ARUNDEL,
Chief Secretary.

To the Financial Department

Official Memorandum, No. 2086, dated 29th September 1898.

With reference to his letter | No. 54 A.G., of 1st Feb. 1898, | the Agent to the Govnr. in Ganjám
No. 52, of 2nd February 1898, | the Agent to the Govnr. in Vizgptm.
No. 49, of 9th March 1898, | the Government Agent, Gódávari
No. 447, of 5th February 1898, | the Inspector-General of Police

is requested to submit to Government, at an early date, a memorandum explaining fully the system of control and audit of expenditure on Agency / Police works now in force. Copies of any forms in use should be submitted. The information is required in order that Government may decide whether any more systematic system of control and audit is required, and, if so, whether it should be entrusted to the Public Works Department.

(Signed) G. STOKES,
Chief Secretary.

Jud. C. no. 4410 of 1898.

From H. A. STUART, Esq., I.C.S., Acting Inspector-General of Police, to the Chief Secretary to Government, dated Madras, 22nd October 1898, No. 3999.

I have the honour to submit a note explaining fully the system of control and audit of expenditure on police works now in force, as desired in your memorandum No. 2086, Judicial, dated 29th September 1898. Copies of the forms in use are herewith submitted.

Judl C. no. 4828. of 1898.

From W. O. HORNE, Esq., Agent to the Governor, Vizagapatam, to the Chief Secretary to Government, dated 17th November 1898, Dis. No. 650-Agency.

Referring to memorandum No. 2086, dated 29th September last, I have the honour to submit herewith a memorandum explaining fully the system of control and audit of expenditure on Agency works now in force, together with copies of the forms in use.

2. From an experience of Agency works which extends over a considerable period both in this district and in Ganjám, I am very strongly of opinion that the Public Works Department is not at all a desirable or efficient agent for their execution, and that under the present, admittedly loose, system, considerably better value for the money expended and considerably greater efficiency is attained, than

will be attained if the works are handed over to the Public Works Department. This opinion is confirmed by some small experience of the Public Works Department work in the Agency, and I am prepared to support it by facts and instances.

3. As to control and audit, I have no objection to its transfer to the Public Works Department, but to do this, it will be necessary to modify the methods of that department to suit our circumstances and methods, which may not be possible.

Read—also the following papers:—

Judl C no 9 of 98

From H. D. TAYLOR, Esq., I.C.S., Acting Agent to the Governor in Ganjám, to the Chief Secretary to Government, dated Chatrapur, 21st December 1898, Dis. No. 381-R—Agency.

With reference to your memorandum No. 2086, dated 29th September 1898, I have the honour to forward herewith a memorandum explaining fully the system of control and audit of expenditure on Agency works of this district now in force, together with copies of forms in use.

Enclosure.

* * * * * *

9. The system in force works very well, and an introduction of Public Works Department rules would, it is presumed, lead to no good, and in some cases it would be quite impossible to apply them; the adoption of Public Works Department rules and forms would probably lead to great expenditure and to more time being devoted to accounts than to personal supervision of the outturn and value of works. Government gets an excellent outturn for its money on the present system, and I consider that the substitution of the Public Works Department system of forms and accounts for petty works of this nature—scattered as they are over a large and hilly tract, where trained gumastahs and overseers cannot be obtained—would be not only uneconomical and prejudicial to good work, but would practically render the execution of works in many places impossible.

Judl C no. 1969 of 98

From V. A. BRODIE, Esq., Government Agent, Gódávari District, to the Chief Secretary to Government, dated Cocanada, 6th January 1899, Dis. No. 4-Agency.

As directed in memorandum No. 2086, dated 29th September 1898, I have the honour to submit copy of memorandum explaining fully the system of control and audit of expenditure on Agency works now in force, together with copies of forms in use sent by my Agency Deputy Collector.

Order—No. 729, Financial, dated 28th ~~May~~ June 1899.

The Government of India will be addressed.

[Here enter letter No. , Financial, dated 28 May 1899.]

(True Extract.)

Chief Secretary.

To the Judicial Department,
" Revenue Department,
" Public Works Department, } with copy of letter No. 729, dated 28-6-99
" Accountant-General, with enclos.

Dispd 3-7-99.

Exd. A. F. Eccleston.

P.W.D.
Rev. } Inv. C.

Para 10.) No 375 Dy 6 June 99
Please see remarks
Capt paras 8, 16
& 18

J. G. H

2o The Financial Dept 2.0

No 1520
7.6.99
P.W.D. n.o. [illegible]

[illegible]
7.6.9

OFFICE SECRETARIAT
1899

, Vol I
, Issue 75

...ro Salt Dept/

— 6/ Via para

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7

VRi

x I should like to know
on what authority this
statement is made. It
appears to be incorrect.
P.W. estimates are prepared
in the present Monthly
detail bills 5.6

d. Professional audit is likely to
rtment rates will have to be adopted
he works are at present executed.
ed and used to the present system,
e method of obtaining sanctions to
uld delay the execution of works

nt of India contemplates the intro-
r the same head—viz., works costing
dependently of the fact that such a
no essential difference between the
erent systems of audit has not been

r in Council considers that the change
rable.

ve the honour to be,
Sir,
Your most obedient servant,

Chief Secretary.

13/6/99

This statement is incorrect. The [illegible]
authority sanctioning the estimate
to scrutinize the rate. The meaning
check would be confined to seeing
that the sanctioned rates are not
exceeded.

5.6.99

The statement seems to me correct
and in the way meant that "it is for"
"the authority sanctioning the estimate"
"to scrutinize the rates" how the
authority sanctioning the estimates is
the Ld. generally. The table from
which he uses is the Local Fund
Schedule of rates. This schedule is
undoubtedly lower than the
O.P.W rates but if the O.P.W
sanction the estimate they will use
their own rates.

7.6.99

[Appendix.

4. Under article 98 (*u*) of the Civ... ments form an exception to the genera... single work executed departmentally, bu... of your letter under reply that these two... Account Code the Salt and Forest Depart... rule fixing the limit of Rs. 1,000 for each ... it is doubtful whether it is the intention ... departments are to continue to be so treated.

5. *Salt and Excise.*—The rules for t... on these works are contained in Cha... Appendix C to this letter). The nature ... will appear from paragraph 354 of the ci... *ibid* that there is no limit (except the bu... which can be executed without the ex... accounts. The provision of funds and ... paragraphs 383 to 392 of the circular. ... the departmental construction and repai... India Public Works Department No. 32... the system was contained in G.O., No. 15... letter, No. 1557 W., dated 20th June 188..., and in the letter from the Commissioner of Salt Revenue, No. 464, dated 21st Janu... Government, No. 1556 W., which accomp... works connected with this departm... require the employment of skilled labour ... ment is always available for works of a h... of this department are called in when n... observed in the execution of works by d... vested in the different officers being clear... insignificant Salt buildings and works ... range of the limited and already more th... the outlay in the Salt Department is by ... deals also with the excavation and clea... of branch roads and fences, the forma... patrol paths, &c.; and that the Gover... procedure then in force which worked s... e classification and audit of civil expenditure er XXVIII of Circular I of 1893 (*vide* ... the works executed by the Salt Department ular and it will be seen from paragraph 367 get allotment) as to the cost of the works enditure passing through the Public Works he rendering of accounts are dealt with in he question of the procedure in regard to of Salt works was raised in Government of A.G., dated the 15th November 1883, and explained in Colonel Shaw Stewart's ...ied that letter. It was then pointed out that ...t are generally of such a nature as do not that the agency of the Public Works Depart... ...her class and that the advice and assistance ...cessary; that financial regularity is strictly ...partmental agency, the powers of sanction ... laid down; that the numerous and generally ...re situated in localities outside the general ...an fully employed Public Works staff; that ...o means confined to buildings proper, but ...ance of channels, the construction and repair ...ion of earthen platforms, drying grounds, ... Council saw no reason to disturb the ...isfactorily.

6. Ten years later, the Madras Government curtailed the powers of the Commissioner of Salt Revenue by restricting his powers of sanction in exactly the same manner as the principle laid down in your letter under reply, if strictly applied to this department, would restrict them. The Board of Revenue then pointed out that this curtailment of the powers of the Commissioner of Salt Revenue, who had, since the re-organization of the Board in April 1887, exercised the powers of sanction hitherto exercised by it, would entail considerable delay in the execution of works, besides additional correspondence and increase of work in the Board's office, and would be detrimental to the public interests. Upon this, Government ruled that the Board of Revenue in the Separate Revenue Department should be exempted from the general order which laid down Rs. 1,000 as the maximum limit in the case of new works and repairs.

G.O., No. 1191, Financial, dated 27th November 1893.

G.O., No. 172, Financial, dated 27th February 1894.

7. I am to point out in this connection that the departmental works costing more than Rs. 1,000 apiece are only 2·22 per cent. of the total number of works of all description executed and cost only 31·2 per cent. of the total expenditure, that they are, moreover, simple and many of them involve nothing but the carrying out of a standard plan prescribed in accordance with professional opinion; that the officers who execute them are trained under the orders of Government sufficiently well to ensure capable execution; that the estimates are prepared in considerably more detail than is the practice in the Public Works Department and are subjected to strict scrutiny; that in point of rates, these estimates can in most instances show a considerable reduction on those employed in the Public Works Department, without sacrifice of efficiency; that whenever any point of engineering difficulty arises, the professional opinion of Public Works Department officers is invariably obtained; and that the accounting of the

works is done in the Board's office under system which has worked well and is thoroughly understood by those who have to work it. For the foregoing reasons the Governor in Council is of opinion that the advantages to be gained by adopting the proposal of the Government of India are not such as would compensate for the delays that would be involved and the additional work that would be thrown upon a number of officers by subjecting the works department (which is, in this respect, a semi-professional department) to the same scrutiny and control as works undertaken by other departments, whose officers have, as a rule, no professional knowledge or experience and whose works are few and unimportant in comparison.

8. *Forest.*—The present practice under which the cost of public works executed by Forest officers is provided for in the budget estimates of the department is authorized by Government of India Finance and Commerce Department Resolution, No. 1040, dated 7th May 1884, paragraph 2 of which lays down that all buildings and works executed by the Forest staff without the assistance of the Public Works Department shall be provided for in the estimates of the Forest Department. The nature of the works executed departmentally is set out in paragraphs 144 and 145 of the Madras Forest Code. There is no limit to the cost of such works (paragraph 148 *ibid*). The accounts rendered consist of a complete report submitted to the Collector, the Conservator or the Board, as the case may be (paragraph 155); a classified abstract submitted monthly to the Accountant-General with vouchers (paragraphs 200 and 201); and a statement of expenditure on sanctioned works submitted monthly to the Conservator (paragraph 202).

9. The *audit* of expenditure on Forest public works varies, at present, according to the source from which it is met, but when funds for these works are provided for in the Forest budget, the control, audit and record of the charges incurred should, it is considered, be departmental as in the case of expenditure on other departmental works, such as demarcation, &c. Any other system would result in unnecessary duplication of work and much confusion in the accounts. Forest buildings and communications are mostly constructed in remote localities and are intended to serve the special needs of the department. These works must be left to the department itself for construction and provision of funds according to the varying needs and exigencies of Forest administration. Rough work is often all that is required, and this can be done at a smaller cost than work executed by the Public Works Department. The effect of transferring to that department the duty of providing funds for such works and the necessary control over them must inevitably tend to delay their execution and to cause inconvenience and, in some cases, loss of revenue, besides making the works themselves more expensive. Where the execution of Forest public works specially requires professional skill or where, owing to their location at head-quarters or for other reasons it is deemed advantageous to entrust them to the Public Works Department, the assistance of that department is always sought for. In these cases funds are provided for in the Public Works Department estimates and the works themselves are executed under the supervision of the Public Works Department officers in accordance with the Government of India resolution quoted in the preceding paragraph. For the foregoing reasons the Governor in Council considers that the present system, which is supported by the authority of the Government of India, should continue, and that it would be detrimental to the public interests to introduce any change.

10. *Cattle Pounds.*—Expenditure on the construction and repair of pounds is sanctioned by the District Magistrate, whose powers of sanction are limited to Rs. 1,000. The work is generally carried out under the supervision of Revenue Inspectors, and the Tahsildar or Deputy Tahsildar on completion of the work certifies to it having been completed according to the estimate. The expenditure is audited in the District Treasury. The appendix to the Proceedings of the Board of Revenue (Land Revenue), No. 484, dated 2nd September 1892, copy of which accompanies, contains the account and audit rules in use in this Presidency. Works connected with cattle pounds seldom cost so much as Rs. 1,000 in any individual case. These works are usually built on standard plans and, in the opinion of the Government, it would hardly be worth while to transfer to the Public Works accounts the few cases in which this maximum may be slightly exceeded.

11. *Minor Irrigation Works.*—The repai
transferred to the Revenue Department
arrange for the supervision of the works,
placed at their disposal by the Public Work
tors for allotments of funds were submitte
Board, and the requirements of each distri
of things continued till 1883, when the Bo
tate the allotment of funds to the several d
execution of works, if at the commencemen
Minor Irrigation Works were placed at the
the Board authorised to make the distribut
ment. This suggestion was approved by G
of the preliminary issue of the Irrigation
Minor Irrigation Works the Board of
Under this system, the Board allotted fun
the expenditure incurred by Collectors wa
the total expenditure for the year being fi
Works Accounts. This final adjustment b
continued till 1893, when the Accountant-G
Auditor-General proposed, and Government
account of Minor Irrigation Works in char
brought on the civil estimates and accoun
account of Minor Irrigation Works in cha
included in the Civil Budget Estimates und
Navigation.

12. These works are generally carried out u
system of rendering accounts in regard to
attached to the Standing Orders of the B
are finally audited by the Accountant-Gene

12. It is not quite clear whether this sy
to the letter under reply. The Accountant-
Irrigation works do not fall under the excep
states that if the expenditure on these wor
(*a*) in that paragraph—works charged to th
cerned—the outlay on each work will have
that in the majority of cases the expenditu
there have been cases in which a larger out
it seems to the Governor in Council to be
expenditure to Rs. 1,000. The limit which
outlay should not exceed one-fifth of the
five years and an absolute limit will be unsu

The system now in vogue as regards th
and advantageously. It enables the ryots
interested executed expeditiously and preve
part of the ryot population. The great ma
it would be extremely inconvenient to have
irrigation grant. The works need no skill
mere audit as apart from improved supervisi

13. *Agency Works.*—These works are
and repair of roads and, in some cases, of b
Vizagapatam and Gódávari, the expenditu
charge of Civil Officers. Under existing
empowered to sanction new roads up to a li
cations without limit; the power of sanctio
the general limit of Rs. 1,000 for each work
the exceptions mentioned in paragraph 2 of
that the Government of India considers tha
to the Public Works Department, or that, i

and maintenance of these works were
880, and Collectors were required to
funds required for this purpose being
Department. Applications from Collec-
to Government for sanction through the
were dealt with separately. This state
suggested that it would tend to facili-
tricts, and consequently to expedite the
of the official year, the total grant under
isposal of the Revenue Department and
subject to the approval of that depart-
ernment which laid down that on receipt
udget which included also provision for
venue should distribute the allotment
to the several districts, and the audit of
onducted by the Accountant-General,
y adjusted by the Examiner of Public
the Examiner of Public Works Accounts
neral, on the suggestion of the Deputy
greed, that the receipts and charges on
e of the Revenue Department should be
. Since then, the budget provision on
e of the Revenue Department has been
r No. 43. IRRIGATION—*Minor Works and*

der the supervision of Tahsildars and the
hem is described in Part IV of the rules
ard of Revenue, No. 187. The accounts

tem requires modification with reference
eneral inclines to the view that Minor
ons in paragraph 2 of that letter, and he
is regarded as falling under exception
budget grants of the departments con-
be restricted to Rs. 1,000. It is true
on these works is not considerable, but
y than Rs. 1,000 has been incurred and
advisable in such cases to restrict the
ow governs the expenditure is that the
gregate revenue during the preceding
able to the case.

se works has worked for years smoothly
get the petty repairs in which they are
much discontent and grumbling on the
of the works are below Rs. 1,000 and
wo systems in connection with the minor
supervision and there is nothing which
could rectify or improve.

onnected mainly with the construction
ldings in the Agency tracts of Ganjám,
being debited to 45. CIVIL WORKS. In
ders, the Agents of these districts are
it of Rs. 3,000 and repairs to communi-
as regards buildings being subject to
These works do not fall under any of
our letter and it would appear therefore
they should be either transferred wholly
executed by Civil officers, these officers

should act as Public Works disbursers. ~~would be the transfer of the control, and Civil to the Public Works Department~~ regards these works is described in the p letter.

14. ~~As regards this portion of the q~~ that the execution of public works by the tracts has been ~~notoriously~~ slow and expens ties of the labour market in the hill tract vouchers and account prescribed in the the Public Works Department are, as a system, but no contractors can be induced the remote parts of the Agency except at possible to enforce the payment by contra employed. The works of "repairs" are, admit of detailed measurement, which is accounts. Revenue officers in the hill t Works officers and Divisional officers are ~~may visit the hill tracts once a year for a s~~ of the Public Works Code ~~in regard~~ to the tracts where trained subordinates and overs any beneficial results, but on the contrary and to more time being devoted to acco outturn and value of works. The propose and prejudicial to the works, but would p many places impossible.

15. *Police Huts and Station-houses.*— described in Appendix B to this letter. annually on the construction of huts, but number of huts constructed, the building costly materials and not involving the use gained by the transfer of the audit of th Works Accounts.

16. In addition to the departments me the outlay on the Mount Capper Jail, Cud three years under 45. CIVIL WORKS instea formally sanctioned by the Government of letter No. 3222-A., dated 9th July 1895. original estimate of the Public Works D has been pronounced to be excellent by t experience gained by the construction of the more extensive execution of works by

17. It will thus be seen the works exe are, with the exception of those executed systems. As regards works executed depa there is no regular system of audit, the n to be transferred to the Public Works Dep be very small. Even in the case of the wo are, except in the Agency, very few works audited by the Public Works Department India, while as a result of the contemplat Accounts would, even for the few non-Ag ment to undertake the audit ~~thus involv~~ works executed departmentally by Fores Agency works and from their very nat in which they are carried out cannot be Works Department. It is to be observed, larities have hitherto been discovered, whi

~~e latter case the only change necessary~~ ~~nd record of the expenditure from the~~ present system of audit and control as oranda printed as Appendix ~~A~~ to this

~~on under discussion, I am to point out~~ lic Works Department in the Agency his being largely due to the peculiari- to the unsuitability of the forms of e Works Code. Works in charge of le, executed on piece-work and contract take up the work of scattered repairs in enormous percentage of profit, nor is it of their proper wages to the labourers over, for the most part such as do not ntial to the system of Public Works have far more influence than Public antly on tour, a Public Works officer period. The ~~introduction~~ of the rules orks scattered over extensive and hilly cannot be procured, would not produce uld probably lead to greater expenditure ts than to personal supervision of the ransfer would not only be uneconomical t cally render the execution of works in

present system of audit and control is sum of about Rs. 30,000 is expended he expenditure is large because of the eing all simple structures without any killed labour. No advantage would be xpenditure to the Examiner of Public

tioned above, it should be mentioned that the outlay on the Mount Capper Jail, Cuddalore, has been exhibited during the last three years under 19-B. JAILS, this transfer being formally sanctioned by the Government of India Finance and Commerce Department letter No. 3222-A., dated 9th July 1895. that case there has been a saving on the original estimate of the Public Works Department, and the execution of the work has been pronounced to be excellent by the Public Works Department itself. The experience gained by the construction of the Cuddalore Jail is certainly in favour of the more extensive execution of works by departmental agency in the Jail department.

ted departmentally in the foregoing cases y the Police department, subject to fixed mentally in the Police department, though nber of such works which would require tment under the proposal of the Government s for which there is a fixed system there which would require to be classified and nder the proposal of the Government of change the Examiner of Public Works cy works, require an additional establish- additional and needless expense. The officers are in the same category as the e and the inaccessibility of the regions dvantageously transferred to the Public oreover, that no general frauds or irregu- the present check has been found efficient

Chódavaramu and Yellavaram.—To supervise the civil works in these two divisions efficiently, a person who has had professional training in the Public Works Department was appointed Revenue Inspector, Yellavaram division. He is given charge of all the civil works in these two divisions. He draws up the necessary estimates and plans.

Check of Estimates.—The Tahsildars and the Deputy Tahsildars check the estimates prepared by the Revenue Inspectors with regard to the rates and calculations, and then submit them to the Agency Deputy Collector's office with their countersignatures. The estimates then undergo check in the Agency Deputy Collector's office. Here the check is mathematical, the local officers being responsible for the rates given and the requirements of the works. The estimates are afterwards submitted to the Government Agent for countersignature and return. When received back they are transmitted back to the Taluk officers with instructions to execute the works drawing the funds allotted for the works.

Execution of Works.—The execution of works may be classed under two heads—

I. Under daily labour. | II. Under the contract system.

Daily Labour.— In Bhadráchalam taluk and Polavaram division the works executed under daily labour are supervised by the Revenue Inspectors.

For Chódavaramu and Yellavaram divisions the Government has sanctioned three road maistries (temporary) on a pay of Rs. 20 each *per mensem*. Two of the maistries work in Chódavaramu division, as it is considered more unhealthy than Yellavaram; the other maistry works in Yellavaram division. These maistries supervise daily work. The work of these maistries is closely supervised by the Road Works Revenue Inspector, Yellavaram division, under whose immediate supervision they (road maistries) work. The work done by all the above is subject to the general supervision of the Taluk officers concerned.

Contract System.—In the Agency it is almost impossible to get labour, the hillmen refusing to attend to road works except when jungle clearing is made. Therefore contractors from the plains are allowed to take up works on the contract system. The contractors are given copies of the estimates. Agreements or contract bonds are taken from them. The work done by the labourers from the plains under these contractors is supervised by the Road Maistries, Revenue Inspectors, the Tahsildar and the Deputy Tahsildars and occasionally by the Divisional officer during his tours.

Payment.—The amounts allotted are drawn by the Taluk officers concerned as necessity arises on abstract contingent bill forms. Where works are executed on daily labour payments are made by the Revenue Inspectors and Road Maistries. When works are executed under the contract system the work executed is measured by the road maistries (in the Chódavaramu and Yellavaram divisions), checked by the Road Works Revenue Inspector and the Deputy Tahsildars, and payment is afterwards made by the Deputy Tahsildars to the contractors concerned for the work passed by them. In the other two divisions the work is checked by the Revenue Inspectors and Taluk officers, and payment is made afterwards for the work executed and passed.

Audit.—For the sums drawn by the Tahsildar and the Deputy Tahsildars on abstract bills, detailed bills are submitted. These consist of the following:—

For works on daily labour—	For works on the contract system—
1. Detailed bill.	1. Contractor's certificate.
2. Muster roll.	2. Measurement list.
3. Measurement list.	3. Detailed bill.

The above vouchers submitted by the Taluk officers undergo scrutiny in the Agency Deputy Collector's office. Here it is seen that the calculations are correct, that the grant is not exceeded, and that the bills contain all the required particulars. The bills, &c., are then forwarded to the Treasury officer, Cocanada, for adjustment with the countersignature of the Agency Deputy Collector.

Completion Reports.—When the execution of the works is completed in accordance with the estimate, the local officers submit completion reports after satisfying themselves that every thing has been in order. The Divisional officer checks some of the

works to satisfy himself that the completion reports are accurate. This final inspection is made by the Divisional officer either before or after despatching the completion reports. The Taluk officers are primarily responsible for seeing that the money allotted has been spent to the best advantage of Government.

Transfers of Allotments.—It is generally found that transfers of allotment from one work to another sanctioned in the budget, or to some other new work not entered in the budget, are necessary either owing to want of forethought on the part of the Tahsildar and Deputy Tahsildars in framing their original budgets, or owing to some unforeseen urgency. These transfers are, after good and sufficient reasons being shown by the local officers, supported by the Agency Deputy Collector and approved by the Government Agent.

Returns.—No separate returns are ordered by the higher authorities for civil works in the Agency. The forms and accounts in use for the execution of minor irrigation works in the Revenue Department are, as far as convenient, used for the civil works also.

General.—When culverts, &c., are built, professional opinion is much needed. It is now under the consideration of Government to extend the Local Boards Act to the Agency.

MEMORANDA EXPLAINING THE SYSTEM OF CONTROL AND AUDIT OF EXPENDITURE ON POLICE WORKS IN THE MADRAS PRESIDENCY.

An annual statement is submitted by District Superintendents for the construction and repair of buildings by the Police department. From this statement the Inspector-General selects the most urgent works and proposes provision for them in the budget, submitting a list of such works with the budget.

2. After the provision in the budget is passed by Government, it is communicated to Superintendents. They then have estimates prepared for the sanctioned works and submit them to the Inspector-General. Detailed and abstract estimates are prepared in the forms laid down in the Police Order Book, Volume II, pages 201 to 217. Only third-class station houses are ordinarily built by the Police department, as only in their case is the cost less than Rs. 1,000—the limit of the Inspector-General's power of sanction. Forms Nos. 170 and 171, pages 201 to 206 of Volume II of the Police Order Book, relate to third-class station houses. As regards huts, all are built by the department, and the standard specification and forms of estimates for them appear on pages 207 to 217 of the Police Order Book, Volume II.

3. Superintendents are empowered to sanction estimates amounting to Rs. 100 and less. Almost all petty repairs are thus sanctioned by them. In the case of new buildings and repairs costing more than Rs. 100, estimates are forwarded to the Inspector-General. They are scrutinized in his office and are checked with reference to the rates given to see that the calculations and totals are correct. Any items charged for, which appear unnecessary, are, of course, disallowed. As regards the rates, they differ even with different localities in the same district. No standard rates are laid down, and this is a weak point in the system. Copies of the Public Works Department and District Board schedules of rates will be obtained and, in future, estimates will be checked with them. The maximum cost of a constable's hut is fixed at Rs. 200 and that of a head constable's hut at Rs. 375. This limit is sometimes exceeded, but, in such cases, special explanation for the excess charge is obtained, and the fact noted in the annual administration report.

4. Money is drawn from the treasury on ordinary contingent bill forms supported by the sanctioned estimates. The sums drawn each month are reported to the Inspector-General's office.

5. Payments to contractors are made at the district head-quarters or through Inspectors in whose division the work is done. Formal agreements (in Form No. 178 or 179, Volume II of the Police Order Book) are executed by contractors. Payments are made in instalments as work proceeds, and one-fifth of the amount of an estimate is retained until the work has been examined and passed. The contract system is generally adopted, the daily labour system being followed in cases of petty repairs under the supervision of Station-house officers or Inspectors.

6. A progress report is sent monthly by Superintendents to the Inspector-General in Form No. 180, Volume II of the Police Order Book.

7. On completion of works or during their progress, detailed bills in the ordinary contingent bill forms with payees' receipts are forwarded to the Inspector General's office, where they are scrutinized and checked with reference to the sanctioned amounts. They are then transmitted to the Accountant-General. Before submitting the prescribed completion certificates in the form given on page 248 of the Police Order Book, Volume I, Superintendents or Assistant Superintendents are required to examine personally all buildings the cost of which exceeds Rs. 300. In other cases Inspectors examine and report and, when possible, also Superintendents or Assistant Superintendents. Deputy Inspectors-General pay special attention to all buildings when they go on tour. In any case in which it appears that proper work has not been done, the opinion of a local Public Works Department officer is, when necessary, obtained, and the contractor or other officer responsible is dealt with according to the circumstances of each case. In all such cases, a detailed report is submitted to the Inspector-General and his orders obtained.

8. Orders Nos. 487 to 502 in the Police Order Book describe the procedure followed in regard to works carried out by the Police Department.

Appendix A

EXTRACTS FROM CHAPTER XXVIII OF SALT DEPARTMENT CIRCULAR ORDER No. 1 OF 1893.

* * * * *

354. *Classification of Works.*—All works that have to be executed in factories may be brought under two main heads, viz., (i) those executed at Government expense, and (ii) those executed at the expense of the licensees. In factories for the manufacture of salt for sale to Government, the works falling under head (ii) are comparatively few, they consisting merely of such works as are calculated * to maintain in good repair the salt works and the minor irrigation channels which supply brine thereto; but in factories for the manufacture of salt for general sale, it will be for the licensees * to construct and maintain, in good repair and to the satisfaction of the Commissioner, all roads, channels, reservoirs, embankments, drying grounds, platforms, † and other works *within the factory*, used or intended to be used for the manufacture and storage of salt, and also all works, *wherever situated*, for the protection of the factory from inundation or for the supply of brine.

* * * * *

367. *Power of sanctioning estimates.*—The power of sanctioning estimates is vested in different officers according to their amount and nature, as under :—

A.—With regard to works in the Madras Presidency—

I.‡ Deputy Commissioners—

(i) New works entered in the budget up to a limit of Rs. 250.

(ii) Repairs entered in the budget up to a limit of Rs. 500.

II. Board of Revenue—

(i) New works entered in the budget costing more than Rs. 250 and not more than Rs. 5,000.

(ii) All repairs entered in the budget and costing more than Rs. 500.

(iii) Allotments from savings for unforeseen works up to Rs. 5,000 in each case.

III. Government—

All works, whether entered in the budget or not, the cost of which exceeds Rs. 5,000, provided that the total budget allotment for works is not exceeded.

B.—With regard to works in Orissa—

I. The Commissioner—

(i) New works and repairs entered in the budget up to a limit of Rs. 2,000.

(ii) Allotment for unseen works from savings in the budget up to a limit of Rs. 500 in each case and an aggregate of Rs. 10,000 in the year.

(iii) Re-allotments for incomplete works from savings in the budget as required.

II. Government, Lower Provinces, Bengal—

All works, whether entered in the budget or not, not coming under the above heads, provided that the total budget allotments are not exceeded.

* * * * *

383. *How to draw funds for carrying out works, &c.*—Instructions as to how funds required for carrying out works should be drawn, how they should be treated in the cash accounts submitted to the Board's office, and what vouchers should be produced in support of the drawals are given in Chapter XXII, paragraphs 209—214. They should also be accounted for by monthly contingent bills in Form S.W. 10 (Government), (copies of which, with sample entries, are given in the

* In cases of dispute as to the liability of licensees in respect of any work the matter should be referred to the Assistant Commissioner of the Sub-Division, whose decision would be final.

† The duties of coolies entertained for the upkeep of platforms (in excise factories) will include (1) keeping the drains between the heaps, and all the water shoots on the slopes clear and in good repair, (2) weeding and repairing the platform generally, including such portions of the slopes and surroundings as are not actually occupied by the fences, (3) conveying the machine to and from the places of storage and sales, and on the completion of each day's work replacing the machines provided for the purpose, and (4) cleaning the machines with materials supplied by Government. (*Vide* Board's Proceedings, 21st February 1889, No. 639, Mis.).

‡ Estimates for excise works and permanent additions to, or alterations of, permanent buildings should, always, irrespective of the value of the estimates, be sent up for the sanction of the Board before any steps are taken to carry them out.

Appendix) to be submitted by Assistant Commissioners direct to the Board's office, with vouchers and completion bills on the 3rd of the month following that to which they relate.

384. *Instructions regarding the filling up, &c., of Forms S.W.* 10.—The following detailed instructions are laid down for the preparation of this return :—

(1) In Form S.W. 10 (Government) works should be shown separately under "works for revenue and general purposes" and "works for the manufacture and storage of salt." In Form S.W. 10 (Excise), they should be shown separately under "works for general purposes" and "works for the manufacture and storage of salt," but the gross total at the foot should include in both, the totals of both classes of works.

(2) All works sanctioned up to the month to which the return relates and on which any expenditure in the previous months of the current official year, or in the month, has been incurred should be exhibited in the return.

(3) Works in progress or completed in the month to which the return relates should be shown separately, as well as those completed in previous months for which completion bills are due, each in a distinct line, while works completed and for which completion bills were sent before the month, should be lumped together at the top of the statement thus :—

Nos. 84 of 1888–89, 15 and 16 of 1889–90, and 6, 9 and 18 of 1890–91, &c.

(4) *Column* 1.—In order that there may be no mistake in the system of accounting for expenditure, care must be taken that the numbers in this column are the same as the numbers assigned to the estimates *by Sub-Divisions*.

(5) In the case of *re-allotted works*, the original number should be maintained as under :—

No. of 1879–80.
No. of 1878–79.
No. of 1877–78.

(6) In the case of works lumped together in the statements, the total expenditure should, of course, be shown only in the lump.

(7) *Column* 2.—(*a*) The amount sanctioned for the works should be shown separately against each work (i) in progress during the month, or (ii) completed during the month, or (iii) completed before the month, but, for which completion bills have not been submitted.

(*b*) In the case of incomplete works, for which re-allotments have been sanctioned during the current year, only the amount re-allotted for the current year should be shown and not the whole amount sanctioned for the work.

(8) *Columns* 3, 4 *and* 5.—The entry under the head "expenditure on all works in the lump," should include all moneys drawn for the execution of works and actually paid away up to and in the month. Care must always be taken, as already laid down in Chapter XXII, paragraph 209, that only as much money is drawn as is, from time to time, required, and which the Inspector may have good reason to believe that he is certain to be able to spend before the end of the month, so that no sums would be outstanding unadjusted on account of expenditure on works, longer than the month in which they are drawn. It should be noted that the figures in column 4 should always agree with those in the Cash Accounts XXIII-A and XXIII-B, on account of works (the amount in column 4 of the bill will be the difference between the sums drawn from the Treasury as exhibited in XXIII-B, and the cash recoveries and refunds, if any, exhibited in XXIII-A).

(9) *Columns* 6, 7 *and* 8.—These should generally agree with the actual expenditure up to and in the month on account of each work shown in columns 3, 4 and 5, as every item of expenditure will be supported by a voucher.

(10) When cash recoveries on account of bad work done, materials supplied, and the like are ordered, which will be very seldom, they should be shown in columns 9—11 as *minus* entries in the bill for the month in which the refund of the amount

recovered is made into the Treasury, for, the amount in column 8, which has already been accounted for will, in consequence of the recovery, fall short by the amount ordered to be recovered.

(11) *Column* 13.—Here will be shown the difference, if any, between columns 5 and 12.

(12) *Reverse of Form S.W.* 10.—Here should be shown particulars of the amounts accounted for by vouchers on account of each distinct work, they being exhibited under the different headings according to their amount. The grand total of the amount of vouchers in column 5 of Form S.W. 10 (Government) and in column 7 of Form S.W. 10 (Excise) should tally with the figures in column 7 of the obverse of the statement.

385. *Information for the preparation of Forms S.W.* 10 *by whom to be furnished.*—Inspectors will be held responsible for furnishing accurate information for the preparation of the above returns, to the Assistant Commissioners. They should see that it agrees not only with the Cash Accounts XXIII-A and XXIII-B as explained above, but also with the figures of the Contingent Statement No. III under "Works."

386. *How minor repairs, &c., should be accounted for.*—It may here be observed that petty repairs executed to the gates of fish-curing yards and for platforms, oiling, painting and executing other minor repairs to boats, putting up small *pandals* in front of offices, &c., during the hot weather and planting topes, avenues, &c., and the like, should not be met from the Permanent Advance Fund and shown under I (*b*) or II-1(*b*) Contingencies, but should be met from the budget provision for works after obtaining sanction in the usual course.

387. *Forms of vouchers for expenditure appertaining to works.*—The following instructions are laid down in respect of vouchers to be obtained and submitted or otherwise dealt with for expenditure incurred on works:—

(1) All receipts for money paid on works should be in one or other of the Forms S.W. 12 and S.W. 13 (which will be supplied in three sizes—whole sheet, half sheet printed both sides, and half sheet printed one side)—according as the work is done by daily labour or on contract.

(2) Form S.W. 13 will be used for purchase of materials, receipts for the value of which, including transporting charges, if any, should be taken from the contractor or other person supplying the materials, on payment of the amount due. These receipts should invariably contain the name and signature of the officer who takes charge of the materials.

(3) The deduction from part-payments made to contractors pending completion of the work and its inspection by the Assistant Commissioner, should, ordinarily, be at the rate of 15 per cent. on the whole value of work done up to date; the amount shown as paid to the contractor in Form S.W. 13 should, therefore, until the work is duly inspected, be the net balance, after deducting from the total value of work done up to date whether in the same year or previous year or years, the total amount of previous payments and the centage mentioned above.

(4) No payments are to be made to contractors, unless upon *measurement* of the whole work done up to date, by an officer of the department not below the rank of an Assistant Inspector. An abstract of such measurements in the form of the abstract accompanying detailed estimates, should appear in Form S.W. 13, in the column provided for the purpose. Under the head "Particulars" should appear such entries as—

"Foundations, *rough stone in chunam*,"
"Cross wall of main buildings, *burnt brick in mud*,"
"Gable ends, *brick in chunam*,"
"*Gravel* for the second mile of road,"
"*Broken stone* for the first mile of road,"

and the like; and under "denomination" such entries as "square," "square yard," "cubic yard," and the like. At the foot of the form under "measurements" should be entered the name of the officer who measured the work and the date of measurement.

(5) Vouchers on account of compensation paid to owners of lands taken up, for sites to build quarters on or for other purposes, should be obtained through the Land Revenue authorities making the payment and should accompany the statement in Form S.W. 14.

(6) It will, of course, be understood that, as in all other cases, vouchers for sums above Rs. 20, should have a 1-anna receipt stamp affixed to them.

388. *Vouchers not being in proper forms how to be treated.*—Vouchers not complying with any one of the above requisitions will be summarily rejected and returned for re-submission with the omissions made good.

389. *Vouchers how to be obtained and disposed of.*—All the abovenamed vouchers should, under all circumstances, be obtained simultaneously with payments, and should invariably be sent signed by the contractor, the officer in charge of the circle, and the Assistant Commissioner of the Sub-Division, bearing the "paid" enfacement with date of payment under the signature of the Treasury Officer making the payment, and all other headings being duly filled up, with the Form S.W. 10 for the month in which the expenditure was incurred. If, however, owing to some unforeseen events, disbursement not being made in the month in which the money is drawn from the treasury, any voucher is not obtained in time for submission with the Form S.W. 10, the amount of such voucher should not be shown in column 7 as accounted for, but should be shown in column 13, a note being made in the column of remarks, showing the amount drawn and the date on which it was drawn, and explaining the delay in disbursing it and obtaining the voucher. In all cases, where payment having actually taken place, the voucher is delayed for submission, the proper course will be to include the amount in column 7 of Form S.W. 10, a brief note similar to that mentioned above being given in the memorandum of vouchers on the reverse.

390. *General remarks regarding expenditure.*—Assistant Commissioners should particularly note that expenditure incurred on works is fully accounted for at the end of each month in submitting Form S.W. 10 and that in the statement for March column 13 should not, under any circumstances, show any amount remaining to be accounted for by vouchers. In closing the accounts of this month Treasury Officers should further take care to include the month's pay of such monthly servants, coolies, &c., as are paid out of allotment for works in the charges of the official year, by disbursing it on or before the evening of the 31st of the month, so that there will be no necessity for applying for sanction of re-allotment in the next year on their account.

In cases of emergency in which the Assistant Commissioner can justify his inability to pass the works that are completed before the close of the official year, it is not objectionable to pay the contractors with the *prior sanction* of the Deputy Commissioner or the Board, and subject to the condition that the work is subsequently passed by him the 15 per cent. deductions ordered in paragraph 387 (3). This course will avoid re-allotments and the crippling of the resources of the following year.

391. *Treatment of supervision charges provided for works executed by Government on behalf of Excise Licensees.*—The provision of 5 per cent. of the value of the estimates for supervision charges provided for in the case of works executed by Government on behalf of the licensees in excise factories may, if departmental officers of, or above the rank of, a Sub-Inspector are not available to supervise the work, be spent, with the sanction of the Deputy Commissioner to be previously obtained, on the employment of a *maistry* for this purpose; or if this is not necessary, and an officer of the department can, without inconvenience, be detailed to the duty, the amount should be debited to excise works and be credited to Government (miscellaneous receipts). The rest of the expenditure will, in the first instance, be advanced by Government, it also being debited to excise work as it is incurred. In cases where partly departmental and partly maistry supervision is employed, supervision charges for such portion of the work as has been departmentally supervised, should be proportionately debited to excise works and credited to Government as explained above, the remaining being disbursed to the *maistry* employed. In all these cases the sums so debited to excise works will be recovered from the excise licensees by means of excise cess.

392. *Adjustment of supervision charges in the departmental accounts how to be made.*—As soon as an excise work is completed and passed by the Assistant Commissioner, a work bill must be prepared for the balance to be paid to the contractor, exclusive of supervision charges, and the amount drawn on such bill should be paid to him. The total amount paid on the work, including any payments made thereon in the preceding year or years, should then be ascertained, and a sum equal to 5 per cent. of this total credited as a miscellaneous receipt by a debit per contra in the Day book of receipts. Care should be taken to make this adjustment after all payments in connection with the work have been made, and to see that the total payments *plus* the amount adjusted as supervision charges do not exceed the amount of the sanctioned estimate.

The amount of the supervision charges should be exhibited in column 6 of the reverse of Form S.W. 10 (Excise) for the month in which the adjustment is made.

The month in which the adjustments are made in the accounts should invariably be noted in the completion bill.

Finl u.o 34 d 19.7.99

Ref Part of this P.

Cwd
21. VII

CA.
~~Original~~ copy of P. No 729-30 Finl. of 28.6.99 put up below.

HS.
~~21.7.99~~

Pages 7, 10 & 12 of P. No 729-30 Finl 28.6.99.

7 C. D. of 19 July 99

Note for Financial Dept.

Please see Articles marked in header Times. I submit that it is not desirable that Govt orders which contain censure reflections against a Dept of Govt. should be laid upon the Editor's Table.

L Bell
19.7.99

CHIEF SECRETARIAT.
19 JUL. 1899
OOTACAMUND.

Will the D.C.W. Inc please explain what he considers in the papers to the Censure reflection ag.st a Dept.t of Govt.

31/7/99.

808 d 2-8-99.

Please see passages marked in the pencil in letter & in Madras Times. I see the latter has taken it the

from the letter published, & not from the S.O. which has been modified as requested by me in my notes of 5 & 6 June - let the impression left on the general public reading the article will certainly be that the Dept has been pilloried

I.O.H.

CHIEF SECRETARIAT. 2 - AUG. 1899 OOTACAMUND.

Let me see the original.

1/8/99.

In the C.S

Subd.

Cmd
4.8.99.

I think the matter should with in these papers were an administration one of interest and importance to the public or portions of the public and that it was altogether right that a very small section should take an interest in the agency for auditing accts

2nd 843 dy 8.8.99

8-8.99

[24]

1,000—25-3-99

DEPARTMENT.

C. No. From the , No. , dated 189 .

" " " " 189 .

" " " " 189 .

" " " " 189 .

Sent this with the enquiries. I will see Revd. if does not appear to have returned Curl 9.8.99

The papers Nos have been placed at the disposal of the Trus. I do not think that the complaint that the Dept has been pilloried

I did not want any action taken unfavourable - I reported letter in this particular instance that - I can not take matter, which has had any further action in the arranging for - by way of Memorandum to prevent papers reflecting on this Dept being sent to the Press in future - If Trus O.C.A. n.o. to follow this course with papers reflecting on other Depts. there would be an immediate entry

1/8/99

1/8/99

8-8.99

CHIEF SECRETARIAT. 8 - AUG. 1899 OOTACAMUND.

The matter was dropt 11/8/99.

should act as Public Works disbursers. ~~would be the transfer of the control, and Civil to the Public Works Department.~~ regards these works is described in the letter.

14. ~~As regards this portion of the q~~ that the execution of public works by the tracts has been ~~notoriously~~ slow and expen ties of the labour market in the hill trac vouchers and account prescribed in the the Public Works Department are, as a system, but no contractors can be induced the remote parts of the Agency except at possible to enforce the payment by contra employed. The works of "repairs" are, admit of detailed measurement, which is accounts. Revenue officers in the hill t Works officers and Divisional officers are may visit the hill tracts once a year for a s of the Public Works Code in regard to the tracts where trained subordinates and overs any beneficial results, but on the contrary and to more time being devoted to acco outturn and value of works. The propose and prejudicial to the works, but would p many places impossible.

15. *Police Huts and Station-houses.*— described in Appendix B to this letter. annually on the construction of huts, but number of huts constructed, the building costly materials and not involving the use gained by the transfer of the audit of thi Works Accounts.

16. In addition to the departments m the outlay on the Mount Capper Jail, Cu three years under 45. CIVIL WORKS instea formally sanctioned by the Government of letter No. 3222-A., dated 9th July 1895. original estimate of the Public Works D has been pronounced to be excellent by t experience gained by the construction of the more extensive execution of works by

17. It will thus be seen the works ex are, with the exception of those executed systems. As regards works executed depa there is no regular system of audit, the to be transferred to the Public Works Dep be very small. Even in the case of the w are, except in the Agency, very few works audited by the Public Works Department India, while as a result of the contemplat Accounts would, even for the few non-Ag ment to undertake the audit thus involv works executed departmentally by Fores Agency works and from their very nat in which they are carried out cannot be Works Department. It is to be observed, larities have hitherto been discovered, whi

where a high standard of work is not req
increase the rates, since the Public Works D
instead of the Local Fund rates, under whic
Departmental officers are further well acqu
while the difficulty of providing funds and
estimates under the Public Works system
considerably.

9/ 18. Finally, the proposal of the Govern
duction of two different systems of works u
above Rs. 1,000 and those below that sum.
distinction would cause inconvenience, ther
two classes of works and the necessity for
demonstrated.

20 19. For the foregoing reasons, the Gove
advocated by the Government of India is und

I

OOTACAMUND,
May 1899.

Curs.
2. 6. 99

Checked
Acct
30/5/99.

MEMORANDA EXPLAINING THE SYSTEM OF CONTROL AND AUDIT OF EXPENDITURE ON AGENCY WORKS IN THE MADRAS PRESIDENCY.

GANJAM.

On receipt of sanctioned budgets by the Divisional officers, applications are made to the Treasury Deputy Collector to issue letters of credit in favour of Taluk officers for the amounts sanctioned for each taluk, giving intimation to the Taluk officers of the grants of the various works in their respective taluks.

2. Works are begun at the commencement of the working season, *i.e.*, the latter part of October. Such sums as are required by the Taluk officers for expenses on works during the month are drawn on abstract bills with classified abstract statement [in Form A] and intimation is given to the Divisional officer of the amounts so drawn to enable that officer to exercise a check over the expenditure. In the Divisional office a register [in Form B] is maintained to embody the information furnished by the Taluk officer. At the end of each month a detailed bill is submitted.

3. Works are executed by gang coolies and day labourers and also on contract. Some works are also carried out by patros or mutta heads with the aid of their own men and they are supervised by the Taluk officers and the amounts allotted for them are paid after they are satisfied with the work performed. This system works well and no other could be substituted except at a greatly enhanced cost both as regards labour and supervision.

4. With regard to the works executed by daily labour, gangs of coolies are employed under a maistry who is held responsible both for quality and quantity of work done ; payments are made by Taluk officers personally on muster rolls after being satisfied as to their genuineness.

5. The Divisional officer when on tour checks the works and notes the number of labourers actually on work on the day of inspection and compares it with the muster rolls to see that no fraud is practised by the maistries so engaged. The Taluk officer, who is constantly on tour, inspects the works and checks the muster rolls. The Divisional officer points out any bad work or work that needs specially doing to the Taluk officer and suggests ways as to how serious defects are to be remedied.

6. Should the Divisional officer find the allotments on some works greater than necessary, he suggests the surplus amounts being utilized on some other important work which he considers necessary and application is then made for transfer of the amount to the Agent. Such transfers are sometimes found necessary owing to monsoon damages.

7. With regard to the works given out on contract, an estimate [in Form C] is prepared before putting them in hand and submitted to the Agent for sanction. After it is sanctioned, the amount is drawn on an abstract bill and a portion of it is given out to the contractor as advance. While the work is in progress, the Taluk officer inspects it and pays further advance, if necessary. He submits a progress report to the Divisional officer [in Form D]. After the work is finished, he inspects it finally and pays off the balance submitting a detailed bill with completion report to the Agent's office through the Divisional officer.

In the Taluk office, a register [in Form E] is maintained for the amounts drawn on abstract bills.

8. On receipt of the abstract bill in the Treasury Deputy Collector's office with the classified abstract statement, the vouchers are checked in all their bearings including the question of budget allotments sanctioned for every work and then submitted to the Accountant-General. The detailed bills, which are submitted at the end of each month, are accompanied by sub-vouchers for amounts exceeding Rs. 10. They are also checked by the Treasury Deputy Collector and submitted to the Accountant-General with sub-vouchers for amounts exceeding Rs. 100 duly countersigned by the

Agent. Completion certificates are also received after the completion of each work and they are also scrutinised by the Treasury Deputy Collector and forwarded with the detailed bills.

VIZAGAPATAM.

In the Agency tracts of Vizagapatam, original and repair works, are, as a rule, carried out departmentally under the immediate supervision of the Taluk officers. Petty supervision, in the shape of gumastahs and maistries, is provided out of the allotment for the works concerned, and its cost never exceed 20 per cent. of the allotment. The works are constantly inspected by the Taluk officers, who direct their execution and are inspected at least once a year (oftener in the case of new or important works) by the Divisional officer. The Agent also inspects a considerable proportion of the works annually. It rests entirely with the Taluk and Divisional officers and the Agent to see that a reasonable return is obtained for the money expended. The Divisional officer, besides inspecting the works, checks the accounts maintained by the Taluk officers, who submit to him, as he does to the Agent, monthly progress reports. There are no detailed estimates and no measurements of quantities.

2. The sum allotted to each division is placed at the disposal of the Divisional officer at the beginning of each working year. He distributes it to the Taluk officers according to the sanctioned allotment for each work. The Taluk officers draw a sufficient sum for current expenditure on each work on abstract contingent bills and at the end of each month they submit to the Divisional officer detailed bills supported by nominal muster rolls and other vouchers, together with a statement showing the amounts drawn during the month and the balance pending adjustment. The Divisional officer thus sees that the Taluk officers do not draw unnecessarily large sums.

3. The detailed bills are checked in the Divisional office in detail and transmitted countersigned to the Treasury Deputy Collector, together with completion certificates on completion of the work.

4. In the Treasury Deputy Collector's office a register is maintained in the contingent register form in which is entered each work and its allotment, with the sums drawn against it. The detailed bills, as received, are checked in the usual manner and submitted to the Accountant-General.

5. In the Palkonda Agency and some parts of the Senior Assistant's division, where, owing to proximity to the plains, such system is possible, work is executed by contracts, and in these cases the payments made by the Taluk officers are supported by contract certificates and measurement sheets as vouchers.

GODAVARI.

About Rs. 18,000 are allotted every year from the Provincial funds for the execution of civil works in the Agency. In addition to this, Rs. 1,300 are also sanctioned from the Road fund, Bhadráchalam, to be spent only in Bhadráchalam taluk. Thus the total amount that is spent, or rather sanctioned, every year is Rs. 19,300. A programme (budget) of the works to be executed in the following year is submitted to Government through the Government Agent in September-October every year. Estimates for the works shown in the budget are generally prepared beforehand. After receipt of Government sanction on the budget sent, the subordinate Revenue officers are directed to submit estimates for the works sanctioned by Government and revise the estimates already submitted by them if any are found not to agree with the amounts finally sanctioned by Government.

Preparation of Estimates.—In the Bhadráchalam taluk and Polavaram division the estimates are drawn up by the Revenue Inspectors and checked by the Tahsildar and Deputy Tahsildar.

FINANCIAL DEPARTMENT.

LETTER—from

THE CHIEF SECRETARY TO THE GOVERNMENT OF FORT ST. GEORGE,

To

THE SECRETARY TO THE GOVERNMENT OF INDIA, FINANCE AND COMMERCE DEPARTMENT.

SIR,

I am directed to refer to Mr. Brunyate's letter No. 4280-A., dated the 24th September 1897, regarding the accounting of Public Works receipts and outlay by Civil officers.

2. In that letter attention was drawn to Government of India Public Works Resolution No. 15, dated 14th August 1880, under which all outlay on public works in charge of Civil officers, with the exception of certain specified items, should be audited by, and brought to accounts on the books of, the Examiner of Public Works Accounts concerned, the works being carried out by the Civil officers as Public Works disbursers and reckoned as public works in charge of Public Works officers. It was intimated that it had been brought to notice that, in many provinces, Public Works expenditure of considerable amount incurred by Civil officers is audited and brought to account by the Civil Accountant-General as "Public Works in charge of Civil officers"; that this course is unauthorized; and that it is desirable that the expenditure on public works of any importance should be subjected to the stricter and technical audit of the Public Works Examiners. The Government of India, therefore, requested that, unless the Government in Council had any objections to urge, orders might be issued to ensure that all expenditure upon public works by Civil officers, except on the simpler class of works mentioned in the resolution of 1880, should be audited by the Account officers of the Public Works Department and adjusted in the Public Works accounts. It was added that any work, the expenditure on which exceeded a money limit of Rs. 1,000, should not be considered as coming within the category of "petty construction and repairs" and should not therefore be adjusted against the department concerned. It was further pointed out that these instructions did not refer to any rules which might have been laid down for the audit of public works chargeable to Local Funds.

3. The remarks in your letter under reply apply in this Presidency to works which are carried out departmentally in the following departments:—

REVENUE DEPARTMENT.

(a) 5 & 7. *Salt and Excise.*
(b) 11. *Forests.*
(c) 20. *Police—Cattle Pounds.*
(d) 43. *Minor Works and Navigation.*

JUDICIAL DEPARTMENT.

(e) Agency works in Ganjám, Vizagapatam and Gódávari debited in the accounts to 45. CIVIL WORKS.
(f) 20. *Police*—Police huts, station-houses and similar buildings.

SMALL BUILDINGS AND THE P. W. D.

SOMETHING like a year ago, the Government of India addressed the Government of Madras, saying that it had been brought to its notice that a good deal of money was spent on public works that were not erected by the Public Works Department, and of which the Public Works Department never checked the accounts. For instance, Forest officers go in for more or less expensive works in the forests, in the way of but in that case it is likely to be a good deal more expensive. Other opinions are of the same idea; and on the 28th ult., the Madras Government, with this consensus of opinion to go upon, resolved that the Government of India should be addressed on the subject.

Opinion is unanimous, and if opinion goes for anything, the new order will perhaps be "off." As the same time one cannot help feeling that it would be an advantage to have the accounts of all works made liable to be checked by responsible hands; for nothing but such a check

LONDON, JULY 14.*

The question having been raised in the Dominion House of Commons as to offering Canadian troops for service in South Africa, the Premier, Sir Wilfrid Laurier said he hoped that the Transvaal would submit without hostilities.

The text of the new Boer proposals is most complex, the proposed concessions being hedged by elaborate limitations.

The *Times* describes them as "mockery."

The *Daily Telegraph* characterises them as "a rigmarole of inconsistencies."

The *Daily Chronicle* says they are "curiously complicated."

LONDON, JULY 14.

Mr. Chamberlain telegraphed on Wednesday to Pretoria, asking for a copy of the new franchise proposals and for an explanation of certain clauses therein, and also suggested the postponement of the Volksraad debate on the new measures.

The Transvaal replied that the debate had already begun, but that the Raad would consider any friendly suggestions.

The Transvaal Volksraad has passed two clauses of the new Franchise Bill.

LONDON, JULY 14.

In his speech at the opening of the Cape Parliament, Sir Alfred Milner merely said that the relations with the adjoining States and Colonies were friendly.

LONDON, JULY 14.

The flagship *Doris* has left Delagoa Bay.

LONDON, JULY 15.

A later despatch says that the flagship *Doris*, which left Delagoa Bay yesterday has sailed for Zanzibar.

The Military Commandant of Victoria suggests the organisation of a contingent representing combined Australia for service in the Transvaal in the event of hostilities.

A REVIEW IN PARIS.

LONDON, JULY 15.

The review of troops in Paris on the 14th inst. passed off quietly, Major Marchand's soldiers being warmly acclaimed.

President Loubet was received with cheers.

HOW THE CZAREVITCH DIED.

LONDON, JULY 15.

The official account of the death of the Czarewitch says that his Imperial Highness died from hemorrhage of the lung while taking a solitary ride on a motor cycle. Only a peasant woman tended him in his last moments.

THE TEA DISPUTE.

THE TEA IMPORTERS WON'T YIELD.

LONDON, JULY 14.

Forty-eight Ceylon estates are offering tea for sale, and much Indian tea is also announced for sale at next Monday's auction.

It is believed that the importers will yield in the dispute over the 1-lb. draft allowance.

LONDON, JULY 15.

The statement that the tea importers are disposed to yield in the present dispute is declared to be untrue.

BISLEY.

ENGLAND WINS THE KOHLAPORE CUP.

ENGLAND WINS THE ELCHO SHIELD.

LONDON, JULY 14.

England has won the Kohlapore Cup at Bisley, Canada taking the second place.

LONDON, JULY 15.

At the Bisley Meeting the Elcho Challenge Shield has been won by England.

CRICKET IN ENGLAND.

LONDON, JULY 15.

The match between the Australians and Gloucestershire at Bristol resulted in a victory for the Colonials by six wickets.

Lancashire won the match against Derbyshire by 269 runs.

Yorkshire has defeated Warwickshire by ten wickets.

Surrey beat Essex by nine wickets.

The following matches were drawn :—

Notts *v.* Sussex, at Nottingham.

Eton *v.* Harrow, at Lords.

THE INDIAN CABLE RATES.

LONDON, JULY 14.

The morning papers publish a letter from the Marquis of Tweedale, Chairman of the Eastern Telegraph Company, stating that the Company had already intimated to the Chambers of Commerce that the Company is prepared to negotiate for a reduction of the Indian rate, and he has good reason to believe that negotiations with that object will soon be commenced between the India Office and the Company.

THE ECLIPSE STAKES.

LONDON, JULY 14.*

The following is the result of the race for the Eclipse Stakes run to-day :—

Duke of Westminster's FLYING FOX	.. 1
Duke of Westminster's FRONTIER	.. 2
Prince Soltykoff's NIMUS	.. 3

* [First published in our morning issue.]

LONDON, JULY 14.*

The Imperial Legislative Council ... morning, when the list of business was ca... through, as previously telegraphed, in about half ... hour.

The bills regarding marriage, the ... India Canal Act, the India Registration Act, an... Land Improvement Loans Act were all quickly ... ed.

Mr. Raleigh, introducing a bill to ... vide for the incorporation of the Kirk Sessions of ... Church of Scotland in British India, explained that ... position of the Sessions in India would be totally d... rent to those in England, the former being practica... self-governing. The Church of Scotland had aske... that legislation might be introduced incorporating them.

Speaking on registration in British India, Mr. Raleigh said that though a Merchant Shipping Act for all India had been found impracticable, there were some points with which it was desirable to deal, the selection of ports of registry being one, and the measurement of coasting vessels was another. The Finance Department had requested him to take charge of the Bill which was introduced.

Sir E. Collen, introducing a Bill to provide for the conversion into British Indian Currency of sums expressed in British Currency in the Army Act, said that the matter had received much attention at the hands of the Indian and English Governments. It had been deemed equitable that sums mentioned in the Army Act as recoveries from soldiers should be translated in India Currency and be made at an annual rate of pay at which the soldier receives the same. This proposal would apply for the unexpired portion of the year up to the 31st of March next.

A bill was introduced by Mr. Rivaz who briefly explained that the bill was one to provide protection for certain press messages.

He said that the present bill would afford 36 hours protection, and follow the Ceylon Ordinance of 1898.

Mr. Raleigh introduced a bill to amend the Transfer of Property Act of 1882, and explained briefly that, Chapter 8 of the same having given much trouble to Judges, it had been referred to Local Governments for their opinions, which had been embodied by by Mr. Chalmbers, and he now desired to adopt the same.

The Bill having been introduced the Council adjourned for a fortnight, and at the next meeting it is understood that the Central Provinces Court of Wards, Punjab Civil Court Appeal, and other matters, will be dealt with.

THE OUTRAGE AT RANGOON.

RANGOON, JULY 15.

Orders have now been received from the Local Government that the seven soldiers in custody in connection with the outrage case will be sent up for trial before the Cantonment Magistrate to be committed to the Sessions without any further delay.

THE CASE AGAINST MR. PURVEZ.

THE PROSECUTION WITHDRAWN.

BOMBAY, JULY 15.

During the hearing of the case in which Mr. Purvez, a contractor of the Tapti Valley Railway was charged with killing a servant, the principal witness collapsed under cross-examination, and the Public Prosecutor withdrew the prosecution.

Counsel for the defence said that he was instructed by Mr. Purvez to strongly request the Court to proceed with the case and find out the truth and punish the perjuring cook, and to give him honourable acquittal. It meant only a half-measure of justice if perjurers and those who got up a case were left unpunished. If the case was proceeded with, counsel would convince the Court that the case was absolutely false. Counsel could not compel the Court to proceed when the prosecution withdrew, but nevertheless it could apply that the case might proceed.

The Judge expressed sympathy with Mr. Purvez, but said that it would be best to put an end to the accused's worry and anxiety and allow the case to be withdrawn. The Judge intimated that he would give a written judgment to-morrow.

THE NEW INDIAN MARINE SHIP.

BOMBAY, JULY 14.

The Indian Marine trooper to replace the *Warren Hastings* will be of larger dimensions. The length over all will be 430 feet, breadth 51 feet, and depth 31 feet. She is to be a twin-screw steamer, with water-tube boilers, and a speed of 18 knots. Her tonnage displacement will be 6,600 gross, tonnage 5,000 tons, and indicated horse power 8,400, mean draught 19 feet, accommodation for 1,400 European troops, and will be able to carry enough provisions to supply this number of men for four weeks. She will also be able to carry 1,300 tons of coal.

"GAZETTE OF INDIA" NOTIFICATIONS.

SIMLA, JULY 14.*

HOME.

The services of Colonel Hay, I. M. S., are placed temporarily at the disposal of the Bombay Government.

Mr. Justice Stevens, Calcutta, is granted leave for one month.

P. W. D.

It is notified that the Secretary of State has sanctioned an expenditure of Rs.573,44,361, for the construction of the East Coast Railway from Bezwada to Barong, including the Pooree branch. The total mileage is 540 miles.

This sum includes Rs.45,27,668 on the Kistna Bridge.

SIMLA, JULY 15.

ARMY.

The following gentlemen are admitted to the Staff Corps :—

Lieuts. Keighley, 6th Bo. C., Bruce, 7th Bo. Lancers, Stockley, 3rd Bo. Light Infantry, and Wright, 30th M. I.

Church Notes.

[Our daily "notes" are the opinions of our contributors, and are not to be taken as being, necessarily, the views of the *Madras Times*.—ED.]

[BY ECCLESIOPOLITE.]

A NUMBER of gentlemen, formerly connected with Madras, have formed themselves into a committee in London to co-operate with the committee in Madras in raising funds for the Bishop Gell Memorial Fund. Col. Cox has been appointed to act as treasurer and

tremendous trust involved by our occupation of India. Subsequently Mr. E.J. Trevelyan, former Judge of the High Court in Calcutta, described the condition of the large pauper class of Europeans and Eurasians in India; the Bishop-Designate of Madras spoke the native Christians in Bengal; and the Bishop-Designate of Lahore dealt with the claims of non-Christian India on religious England.

The Bishop of London, speaking on Saturday afternoon, June 24th, at a garden party which he gave at Fulham to the Defence Committee, said that religion might have a Church or not, as it liked. But in his own part he had rather have the Church disendowed than disestablished. If they were robbed, he said, one of the things they had to face as a defence was possible in all partially disendowed societies. If they were disestablished they would be cut off from

spite of the most kindly-intentioned efforts from the West to reform the conditions of the woman in India, the woman in India were best left as she is. Whether or not womanhood is improving itself by these congresses and by these advances into public life we may leave an open question; but one thing is certain, namely that the mothers of England to whom Englishmen in the past have owed so much were not of the Congress woman ideal, but were much more akin to the women of India whose chief care is the ruling of their own homes. If the mothers of England are going to be of a different sort, it is certain that the sons will be different too, and we are not at all convinced that the change will be for the better.

It is interesting to note that by no means a large percentage of the lady-speakers at these feminine Congresses are spinsters; in fact the "Mrs." seems large to predominate. If lady-congressionists had been more or less confined to the spinster community, one could have understood it better, namely that women who have no homes to rule should, in their desire for sympathetic occupation, bind themselves together in an outside mission; but it is nothing of the sort. Maidens, old or young, are rare amongst the Congressionists, and the mesdames have things pretty well to themselves. Take, for instance, the political section of the Congress, which discussed the Parliamentary enfranchisement of women. It was presided over by Mrs. Sewell, and, besides her, the speakers included Mrs. Moore, Mrs. Lyttleton, Mrs. Sheldon Amos, and Mrs. Wynford Philipps—six married women, and only three spinsters, a Miss Anthony, from the United States, a German fraulein, and a Miss Balgarnie. In this matter, indeed, the Congress seems to have gone at cross purposes; for at the session at which the subject was "The Child: life and training—parental responsibility—education as a preparation for life—and the connection between home and school life"—just where mothers should have been most interested, strangely enough, we find no record of a single married exponent of the subject—" Miss Frances Gray was in the chair, " and amongst those invited to take part in the " proceedings were Miss Margaret Macmillan and " Miss M. Reid."

Looking at the reports of the first three days of the International Congress, which is all that has come to hand at present, one cannot help remarking that woman is woman even when she meets in Congress. It is women alone who could stand nine days of public speaking on general topics, not dealing with real pressing business of an actual sort. Another point to be noted is that the speeches were very largely of a sort of mutual admiration sort, not unmixed, we might fancy, with a little personal vanity. This, for instance, seems to turn up, in such cases as when a selection of well known lady authoresses, including Mrs. Steel as a representative of [illegible] read papers showing what had been done by women in literature. It was very feminine, however, and so, too, were the "social sections" of the morning and afternoon. Within the first three days there is only one serious resolution that we can find in the report before us, namely, that women should be appointed inspectors wherever feminine labour is concerned, as in workshops and factories. The resolution was a good one, and perhaps many others were evolved during the nine days.

The International Congress is a great fact, and it must strike us to wonder where the advance of woman is going to end. It is noteworthy that women have advanced before, and have then ceased under force of circumstances. In India, for instance, the practice of shutting up the Indu woman in purdah was unknown in former times; and it was only as a relief from the insults of Moslem invaders that the practice came in. A living burial is not, of course, within the nature of woman; but, if the testimony of poets of all ages is true, the blazing light of publicity is equally inappropriate for the sex. We may expect that feminine congresses will continue for a long time yet, and that women will continue to mix more and more in public affairs, till at last there will be a stop; and that will occur when the natural bounds have been passed and a climax comes about, and the sex that nature has made the more powerful will insist upon its supremacy. These annual congresses

The Madras Times.

SUNDAY EVENING, JULY 16, 1899.

Reuter's Telegrams.

LONDON, 14th *July*, 1899.

2½ per cent. Consols ...106⅞	Exchange on India 30 d/st
Bar Silver ... 27⅛	(Bank's buying Rate) ... 1-3 13/16
3 per cent. Rentes ...101	Exchange on London at
3½ per cent. Sterling Loan 113	Paris Pcs. ... 25-22½
Discount, Bank of England	3½ per cent. Govt. Securities ... 67¼
Rate 3½ °/₀ since 13th July 1899	
Discount, short, London	
Bills up to 3 m/st ... 3½ °/₀	6 m/st. Indian Bank Bills 3¾ °/₀

		£
Specie,	Silver to Bombay ...	1,10,000
	Gold to ...	29,000
	Silver to Shanghai ...	24,000

COTTON :—

The Liverpool Cotton Market closed :—Firm.

Surats :—Dull.

Arrivals :—Quiet but steady.

Total Day's Sales, 12,000 bales.

" Sales of Surats. Nil

Mid. Amern. at Liverpool, 3 5/16*d*.

Fair Comcandia, 2¾*d*.

Fully G. F Tinnevelly, 3½*d*.

PIECE GOODS :—

The Manchester Market has been Firm.

Sales on Spec. and for Exp. 1,600 bales.

Total Day's Imports, 3,000 bales

Good Bhewnugger, 2¾*d*.

Good Tinnevelly, 3½*d*.

Good Madras Westerns, 2 11/16*d*.

COFFEE.—The Market has been :—Dull.

Mysore Average B. Sizes...54

CINCHONA BARK.—Result Amsterdam Cinchona Sales.

Price per unit of Quinine price in unit...7½ packages

COPPER—Braziers ... 86 Yellow Metal Braziers 7*d*.

COCOANUT OIL CEYLON.—Tone :—Quiet.

		£ *s. d.*
	to arrive current month' sellers	... 23 5 0
"	This and next months sellers	... 23 0 0

Liverpool Weekly Cotton Report.

	Bales.		Bales
TOTAL :—		TOTAL :—	
Week's Sales ...	56,000	Actual Exports ...	7,000
Sold on Speculation ...	Nil	Week's Imports ...	28,000
Sold for Exportation ...	6,000	Stock ...	1,179,000
Amount forwarded to Consumers ..	55,000		
SURATS :—		SURATS :—	
Week's Sales ...	300	Actual Exports ...	Nil
Sold on Speculation ...	Nil	Week's Imports ...	Nil
Sold for Exportation ...	Nil	Stock ...	11,000
Amount forwarded to Consumers ...	400		
AFLOAT :—		AFLOAT :—	
American ...	40,000	Indian ...	4,000

Mincing Lane Advices.

SUGAR :—Dull.

Tone of speculative Beet Market :—Quiet.

Beet-root German 88 °/₀ 10¾.

Madras Cane Jaggery :—Dull.

Rice, Steady

Myrabolams, Quiet.

Turmeric, Quiet

Tamarinds, Dull

Castor Seeds, Dull

Rape Seeds, Quiet

Niger Seeds, Quiet

Ground Nut Kernels, Quiet.

MARSEILLES, 14th *July*, 1899.

Cotton, Quiet

CastorSeeds, Quiet but steady

Gingelly Seeds, Quiet but steady

Ground Nut Kernels, Flat.

NEW YORK, 14th *July*, 1899.

Commercial Bars, 60¾

Mid: Uplands, 6 3/16, No. 7 quality.

Fair Rio Coffee, 6.

Futures (month of September), 5 49

Exchange on London, 487½

CEYLON :—

	Bales.
Day's Receipts at U. S. Ports ...	5,000
Week's Receipts at U. S. Ports ...	24,000
" Exports to Great Britain ...	12,000
" " to France and Continent ...	38,000
" Total Stock at U. S. Ports ...	423,000

MONEY MARKET.

MADRAS, 15th July, 1899.

3 o/o Government Paper, new loan...	...Rs.94 to 96
3½ o/o Government Papor	...Rs.100/10 to 101/6
Bank of Madras Shares	...Rs.1.150 to 1,160
Sovereigns	...Rs.15-2-3

EXCHANGE ON ENGLAND.

Bank demand	...1-3 31/32
3 months' sight	...1-4
3 months' sight credits	...1-4 7/32
3 months' sight documents	...1-4¼

BOMBAY, 15th July, 1899.

Bank demand	...1-3 31/32
3 months' sight credits	...1-4 3/16
France, 3 months' sight	...170¼
3½ o.o Government Paper	...100/14
Bombay Bank Shares	...1,305

THE OLD AND THE NEW.

WE must take men and women as we find them, and it's as useless to try to keep back great social developments as it would be to try to keep back the advancing tide. We are all changing; men are changing immensely; boys are by no means quite what they were in the old unadulterated days; and we can scarcely complain if, while men and boys are changing, women and girls should be changing too. A very striking sign of the change seen in the International Congress

TELEGRAMS.

[REUTER'S.]

THE TRANSVAAL.

CANADA AND THE SITUATION.

[FROM OUR OWN CORRESPONDENTS.]

LADY HAVELOCK LANDS.

BOMBAY, JULY 14.*

Lady Havelock landed this morning. She and Sir Arthur left at noon for Poona.

TWO DISTINGUISHED SOLDIERS LAND.

BOMBAY, JULY 14.*

General Morton, and Lord Fincastle are among the arrivals by to-day's mail.

Lieut.-Col. Stace is admitted to Colonel's allowance.

Messrs. Dauson, Phillips, Vibart, Hamilton, and Scott are appointed Sub-Lieuts.

Lieuts. Sargent, 14th Bo. I., and Morgan, 16th Bo. I., are placed on plague duty at Poona.

Lieut. Bruce, from the 1st Madras Lancers, is to officiate as squadron officer, 19th B. L.

Lieut. Oldfield, from the East Surrey Regiment, is posted to the 14th M. I.

An exchange is sanctioned between Lieuts. Climo, 33rd P. I., and Hallowes, 2nd Derbyshire Regiment.

INDIAN MARINE.

Commander Hewett, Assistant Port Officer, Bombay, has furlough for one year.

Lieut. Windham, Indian Marine, retires.

[illegible] ...ence that public money is not [illegible] being wasted. We wonder if it would work well if the P. W. D. were given the right to call for any accounts that they might choose in each department oragency, as samples of the whole, and check these samples in detail. If it was known that departmental accounts were going to be sampled for close examination, special pains might be taken to keep expenses down all round; and, on the other hand, there is no knowing but the P. W. D. might find out much room for improvement.

THE ANGLO-INDIAN SCHOOLBOY.

A QUESTION OF PHYSIQUE.

THE *Asian* wonders if any serious attempt will ever be made to improve the physique of the Anglo-Indian schoolboy; and, in order to show the possibilities of improvement, our contemporary has published the result of some recent holiday experiments with a Calcutta schoolboy in whom our contemporary was interested. The boy was put through a course of light dumbells for a few minutes every morning, varied by the simple "extensive motions" of the drill sergeant. In addition to this, he cycled moderately, rowed a little, and was occasionally taken out on a morning's shooting. No attempt was made to turn him out a miniature Sandow; but at the end of *six weeks* only, when he returned to school, his physical improvement was most marked while his set up, carriage, and appearance was the subject of general comment. The following figures for three weeks are striking:—

DATE.	Chest.	Upper arm flexed.	Forearm.	Thigh.	Calf.
23rd January, 1899 ...	In. 33	In. 9¾	In. 9½	In. 18¼	In. 13
15th February, 1899 ...	34¼	10½	9¾	20	13½
Increase	1¼	¾	½	1¾	½

We should fancy that it is quite possible that home feeding and holiday life generally may have had something to do with the improvements; but for the rest it is likely enough that there is room for something to be done—not in the way of mere sports, but in the way of systematised exercise.

SIR ARTHUR HAVELOCK AT BOMBAY.

LADY HAVELOCK'S ARRIVAL.

SIR ARTHUR HAVELOCK, accompanied by Mr. H. A. Sims, Private Secretary, and Captains the Hon. G. E. Mills and W. MacLeod Campbell, A.-D.-C's, arrived in Bombay on Thursday morning from Madras and alighted at Victoria Terminus. At the railway station his Excellency was met by Captain Aitkin, Deputy Assistant Adjutant-General, Bombay District. Sir Arthur Havelock, after a brief conversation with Captain Aitkin, entered a Government House carriage with those of his staff who accompanied him and drove to Watson's Esplanade Hotel, where splendid suites of apartments had been provided for his Excellency. A salute of seventeen guns was fired from the Saluting Battery to announce his Excellency's arrival. In the evening Sir Arthur paid a visit to the Hon. Mr. Justice Crowe at his residence, Malabar Hill, and afterwards spent some time at the Royal Bombay Yacht Club.

On Friday morning when the P and O *Egypt* dropped anchor off the Princes Dock Sir Arthur Havelock, accompanied by Mr. H. A. Sims, Private Secretary, and Captain the Hon. G. E. Mills, put off from the *Ballard* Pier in the P. and O. steam launch *Irani* while Captain W. McLeod Campbell awaited the party at the pier.

The *Irani* with the distinguished party on board, returned to the Ballard Pier at 8-30 o'clock, when Sir Arthur and Lady Havelock, Mr. Sims and Captain the Hon. Mills drove to Watson's Hotel.

Sir Arthur and Lady Havelock, with his aide left Bombay the same afternoon at 2 o'clock from the Victoria Terminus for Poona. On the Bombay departure platform the party were met by Brigadier-General J. Ventris, C.B., Commanding the Bombay District; Dr. John Pollen, I. C. S., Commissioner of Customs Mr. H. L. Lawrence, I.C.S., Under Secretary to Government, Revenue Department, and Captain Aitkin, Deputy Assistant Adjutant General. After a brief conversation with those present Sir Arthur and Lady Havelock entered one of the two State saloon carriages belonging to the Madras Railway. Mr. Hume Henderson, Superintendent of Police, G. I. P. Railway, was also present on the platform and travelled with the train to Poona. Sir Arthur and Lady Havelock were to be the guests of His Excellency Lord Sandhurst at Guneshkhind for two or three days, and will then leave for Ooty *vid* Madras.

Among the passengers who arrived to-day by the P. & O. s.s. Egypt, besides Lady Havelock, was Major-General Sir G. De Courcey Morton, Commanding the Lahore District, Colonel J. R. Burlton-Bennet, Commissary-General, Bombay Command, Viscount A. E. Fincastle, V. C., (Lieut., 16th Lancers, Umballa) and Commander R. W. Gordon.

FLORILINE.—FOR THE TEETH AND BREATH.—A few drops of the liquid "Floriline" sprinkled on a wet tooth-brush produces a pleasant lather, which thoroughly cleanses the teeth from all parasites or impurities, hardens the gums prevents the tartar, stops decay, gives to the teeth a peculiar perly-whiteness, and a delightful fragrance to the breath. It removes all unpleasant odour arising from decayed teeth or tobacco smoke. "The Fragrant Floriline, being composed in parts of honey and sweet herbs, is delicious to the taste, and the greatest toilet luxury of the age. Price 2s. 6d., of all Chemists and Perfumers. Wholesale Depôt, 33, Farringdon Road, London, England. (1)

In the House [illegible]ds, on the 23rd ult., Lord Stanley of Alderley as[illegible] Under-Secretary for the Colonies "what notice t[illegible]vernment has taken or intends to "take with resp[illegible] the proceedings of the Bishop of "Colombo in o[illegible]on to his metropolitan, the Bishop "of Calcutta, i[illegible]rd to prayers for the health of her "Majesty the Q[illegible] on the occasion of her eighteith "birthday." The[illegible]l of Selborne replied that the attention of the Secr[illegible]y of State had been called to the matter, but her [illegible]sty's Government "did not propose to take any acti[illegible]n regard to it."

I should think [illegible]t indeed! The Bishop of Colombo was supported, I [illegible]ould fancy, implicitly if not explicitly, by every bi[illegible]hop in Christendom.

In my notes [illegible]f a fortnight ago I was describing St. Alphege's, th[illegible] High-Church "Dosters Church," in Friar-street, Bla[illegible]ckfriars-road, London, the vicar of which, the Rev. [illegible]A. M. Calcutt, has had to resign the living on the sco[illegible]e of ill-health. I see that the appointment has gone to[illegible] the Rev. Thos. Gerard Tylee, vicar of St. John's, Richm[illegible]ond. Mr. Tylee, if I remember right, is the brother of[illegible] Monsignor Tylee, who was giving a series of sermo[illegible]s last winter in the Roman Catholic Cathedral at Mad[illegible]ras.

The death is a[illegible]nounced of Bishop Tozer. Bishop Tozer was a duly [illegible]consecrated Anglican Bishop, but it is nearly twenty ye[illegible]ars, now, since he ruled a see. Bishop Tozer, by the w[illegible]y, was more of a Bishop than most Bishops, for he h[illegible]ad ruled in his time over three sees—quite an instance[illegible] of episcopal "transfers." He was bishop of Zanzibar from[illegible] 1863 to 1873, bishop of Jamaica from 1879-1880, and B[illegible]ishop of Honduras from 1880 to 1881. After that he ha[illegible]se at Fukuyama. The Archdeacon has shire—the count[illegible]y from which he went out. He was an old man at the t[illegible]ime of his death, for his ordination was as long ago as 1[illegible]854.

Archdeacon W[illegible]Warren of Osaka, in Japan, has died from the effect of in[illegible]uries sustained by falling down a flight of steps in a ho[illegible]sionary life. He was ordained from the lived a long mis[illegible]ry College at Islington, as long ago as Church Mission[illegible]one or two intervals of furlough incum- 1864, and, with [illegible]and, he has been in China and Japan bencies in Engl[illegible] ever since. He [illegible]was appointed archdeacon in 1891.

The Darjeeling [illegible]people are subscribing for an assistant-chaplain; for, wi[illegible]at with the numerous tea estates around Darjeeling, and [illegible]Darjeeling getting bigger every season, the chaplain is [illegible]said to have more work than he can get through. The [illegible]assistant is to be got out from home in November, and [illegible]I read that his salary is to be Rs.300 per month. It [illegible]is not a large salary, and unless a clergyman is to[illegible] be found who specially wants to come to a place like [illegible]Darjeeling, it is not likely that a particularly good m[illegible]an will be got on the terms proposed.

Of course filt[illegible]y lucre is not supposed to be the "motif" of a clergyman[illegible]'s acceptance of a post, and for mission work—whether[illegible] foreign missions or home missions—there are many clerg[illegible]ymen who are ready to be spent rather than to spend[illegible], and who will accept pittances accordingly. A clergy[illegible]man, however, who elects to come out to an Indian hill-[illegible]station will scarcely be able to do otherwise than cons[illegible]ider the ways and means very keenly; an assistant-ch[illegible]aplain on Rs.300 a month at Darjeeling will have to b[illegible]e a bachelor who is not likely to find himself snapped u[illegible]p at the first picnic down by the waterfall

The annual [illegible]meeting of the supporters of the Lahore Deaconesses [illegible]fund was held on June 28, at the Church House, West[illegible]minster, the Rev. Dr. Lefroy, Bishop-Designate of [illegible]Lahore, presiding.

"Deaconess" [illegible]is the evangelical equivalent for a sister-of-mer[illegible], adopted by evangelical people in preference [illegible]because it appears in Scripture. If I remember r[illegible]ight, it doesn't appear in the English versio[illegible]n, but in Romans 16, 1, where St. Paul c[illegible]ommends "Phoebe our sister, which is a servant o[illegible] the Church which is at Cenchrea," the word "serv[illegible]ant" appears as "deaconess" in the original Greek.

The Late [illegible]Bishop Mathew introduced the "Order of Deaconesses[illegible]" into Lahore, to supplement the work of the schools—but with the hope that they would even[illegible]tually undertake three separate branches of work—pa[illegible]rochial, missionary, and educational.

Bishop Mathew apparently recognised what is undoubtedly a great want in every congregation in India, namely an organised system of lay-help. A clergyman in a parish in India has the least possible parochial assistance from the laity. Of course, if he wants to get up a fancy bazaar, there are always plenty of ladies to be found who will run the fish-pond, or go about with a raffle-paper, tell fortunes, or preside over the bar. At a concert, too, in aid of the organ fund, there will always be plenty of people to sing; but in actual parish work the clergyman gets very little help. Organised district visiting is unknown, either amongst natives or amongst Eurasians and poor Europeans; and slumming is a thing that has yet to be learned.

Bishop Mathew hoped that his deaconesses would fill this want, but, as with all religious women in India, whether in [illegible]convents, in sisterhoods, or in deaconesses' homes, the de[illegible]aconesses have so much to do in the way of education t[illegible]hat there are no deaconesses left to work in the purlieus [illegible]of the great city of Lahore. Sir Andrew Scoble, who [illegible]spoke at the meeting, said that the work [illegible]which the deaconesses sought to foster was [illegible]work of great importance. Outside those in India [illegible]who were in good positions in the civil populations a[illegible]nd the soldiers, there was in India a large and increasing [illegible]class of white folk and a still more increasing class [illegible]of Eurasians who required, perhaps, more than any othe[illegible]r class in the country the watchfulness and careful kin[illegible]dness of the Church.

The needs [illegible]of the "Church in India," with special reference to the [illegible]diocese of Calcutta, formed the subject of a meeting a[illegible]t the Church House, in London, on the 23rd ult. The Archbishop of Canterbury, who presided, said that it was the imperative duty of the Church in India to bring to the whole population the knowledge of the Lord Jesus Christ. It was a difficult task for Western Christians to put Christianity before Eastern people, but, however great the difficulties, the duty was imperative. India was under British control, we had the country all in our own hands, and the Church of England had openings there which no other Church could have.

The Bishop of Winchester said that it was England's duty to give the very pick of her men, to fulfil the

of Women, which holds its sessions every year, and which has just been holding its sessions for 1899. A very striking contrast is this Congress of women, meeting for nine days in London, reading papers and delivering speeches, and claiming rights, with woman as she is known in India, quietly pursuing her duties in the home, and claiming no concern in public life. It is a striking contrast of the old and the new; and there are many in India who, when they see the trend of womanhood as represented by these nine-[illegible] meetings of public meeting, will feel that, in their connection with the State, and he should be sorry to see the State vote itself so bad that it could go on better without religion altogether.

The last clause of the Bishop's remarks was rather begging the question. Many pious non-conformists are amongst the Liberationists, not because they want the State to be without religion altogether, but because they don't want it to have a form of religion that they don't take to be the truth. Nevertheless, very many outside the Church of England would be sorry to see establishment cease; for by making church-going respectable, as something "official," it has undoubtedly been a strong—even if artificial—barrier to irreligion.

The annual general meeting of the Catholic Union of Great Britain was held in the hall, 114, Mount-street, W., on Tuesday. The Duke of Norfolk, the President, occupied the chair, and those present included Archbishop Ireland, the well known Roman Catholic Bishop from the United States. The President, in referring to Archbishop Ireland, spoke of the great developments of Roman Catholicism in America. It was American generosity that laid the foundations in England of St. Joseph's Society for Foreign Missions when he made his first appeal for help, and in the recent formation of bonds of friendliness between America and England he saw much hope for the Church.

A Militant Peace Delegate.

Turkey, in common with other countries, sent delegates to The Hague to promote peace. It would appear, however, that the Turkish delegates and officials, instead of promoting the peace of the world, are not at peace among themselves. Rechid Bey, Secretary of the Turkish Legation, called on Ahmed Riza, recently, and said he was the bearer of a challenge from Turkhan Pasha, the first delegate, to fight a duel either with pistols or swords, and that if Ahmed Riza refused to fight Turkhan, then Gen. Abdullah Pasha would take up the challenge in the latter's place. Turkhan Pasha, who had probably just received a blister from the Sultan, has fallen foul of his secretary, Noury Bey, and, according to the *Daily News* correspondent at The Hague, the quarrel ended in fisticuffs. It was half-an-hour after this that Rechid Bey was sent to challenge M. Riza. The latter replied that both Turkhan and he were enjoying the hospitality of a country where duelling was strictly forbidden, and he would not help the first Turkish delegate to commit a crime. Rooms have been ordered in The Hague for Mahmud Jellaledin Pasha, the Sultan's Chief of Police, who comes here to look after the young Turks.

Modern Amusements.

With a consciously wholly foreign to their nature, women having succeeded in following most of the occupations of men profitably, have of late years seen fit to carry that sincerest form of flattery, which has possessed them so powerfully for the last century, imitation, into the realms of sport, athetics, games and amusements of all kinds. A tacit consent has drawn the line at boxing and prize-fighting up to the present, but after a course of drill under Sandow, which is one of the latest flights of fancy of the dearest of creatures, it is impossible to say how soon that boundary may be overstepped; the body we know acts on the mind, and with a portentous development of muscles, the desire to exercise them may be created.

At present, fencing seems to satisfy the war-like aspirations of the daughters of Eve, and the foils are just now as much in request as golf sticks with society girls. At the pace we are going, the Czar's peace proposals seem more likely to end in the establishment of a feminine army than in disarmament; already there are some very pretty lady fencers, and a few tolerable shots, and now that modern women have learnt to fire a gun for sport without screaming and to handle a broadsword for fun without shrinking, who shall say how soon she will yearn to do both in grim earnest? Fencing is a very graceful amusement and one against which there is little to be said, but it is open to question whether the the woman who has so far triumphed over feminine softness and timidity as to be able to take pleasure in winging a partridge or shooting a pheasant is to be congratulated on the victory she has gained.

Man is a long-suffering animal. He has borne with much equanimity the feminine invasion of what he formerly flattered himself was his own peculiar territory; in the more serious walks of life he has bowed, if not gracefully, still with the intention of recognising the fitness of aspirants to fame and fortune, in the professional and academic, the civil and commercial worlds. In the world of amusement he has been most magnanimous: he welcomed women warmly into the lawn-tennis courts; he sanctioned readily their entrance into the golf-links; he smiled good naturedly at their efforts at cricket; he laughed scornfully, but still he laughed, at their attempts at foot-ball; he was genuinely glad to find cycling as popular with them as with men; but there are limits even to man's powers of endurance, his patience is exhaustible, and at last a reaction is setting in.

When the smoking room was thrown open to these strange and complex beings, whose inscrutable ways are indeed past man's finding out, then the worm turned. Outwardly he preserved a courteous demeanour, inwardly he began to rage furiously and wonder why women imagined so vain a thing as that their charming presence was to be always, at all times and all places, desired.

Then when a few years ago they took to going to music halls as the "smart thing" to do, he swore roundly but he went with them; and now he is seriously resolved to assert himself. One game, one special amusement he will have all to himself, they shall not even look at it if he can help it, and in this he is sheltered by his own sex in every rank of life, and the result is the football mania, the most popular amusement of all of the masculine society. Football matches two or three times a week, cup-ties, professional players, and the rough that a football ground is only a degree more dangerous a place than a battle-field, are the order of the day. All the rag-tag and bob-tail of the neighbourhood are among the spectators, and except from a discreet distance, the fairer half of humanity is virtually excluded, by the fierce excitement, the parliamentory language of the motley crowd, and nothing of the barbarous conduct of the game is [illegible] gracing so savage a scene with their presence.