M.R.O. 1—10,006—28-2-50.

(1) Number of pages _____

(2) Date of repair _____

(3) Initials of the Referencer _____

MADRAS RECORD OFFICE

Government of Madras

Public works DEPARTMENT

G.O. No.	1751	Press	
~~B.P. No.~~		~~Mis.~~	
619-62c			
Dated	30- 6-1954	195 .	

Not to be folded or roughly handled

No. 619. Read the following endorsement of the Officiating Controller of Public Works Accounts, dated Fort St. George, 18th April 1874, No. 546 :—

Report by Lieutenant C. H. P. Christie, R.E., Deputy Controller of Public Works Accounts, submitted for the information and orders of the Controller of Public Works Accounts, Madras.

Remarks by the Controller.

I inspected the Cuddalore Range Office on the 31st March and 1st and 2nd April.

2. The Officer in charge of the Range is Conductor G. Wallen, joined 13th February 1874. Head Accountant C. Arunachellam Moodelly, joined 1st September 1866.

3. *Cash-book.*—The Cash-book is neatly kept and posted up to date, and vouchers are duly forthcoming for all payments on Contract Certificates and Bills for materials and for salaries of Establishments, and for these only. For small purchases under 10 or 20 Rupees no vouchers are submitted to the Controller. I explained that this was wrong,* and that the list of purchases should be confined to payments of trifling sums for which no receipt can be got, and that the list should be submitted to the Controller with the signature of the disburser as a voucher.

3-A. In the Cash-books of subordinates no column is provided for voucher number, and the vouchers are not referred to. The books are neatly and punctually kept.

4. For payments for departmental labour there are no vouchers whatever in the office. The nominal rolls, which are proper vouchers for such payments, are retained by the Overseers. The Head Accountant told me that the Station Books have always been regarded as vouchers for such payments. Now the Station Book consists of two parts, (1) the body of the book in which the labour employed and the materials used during the month should be detailed and *which has no necessary connection with the payments made during the month*, and (2) the "Cash Account of Work," *which is an extract from the Cash-book*. So that the Station Book cannot possibly be a voucher for the payments shown in the Cash-book. This I pointed out.

* Quite right ; the list of purchases is of two kinds, one being intended exclusively for the record of purchases for which receipts are *not* obtainable, and in which therefore no other purchases should be entered.

3-A. This is a defect, but if a proposal made by me to Government (No. 5,668 of 1st December 1873) for the adoption of the Government of India form of Cash-book is approved, the same form could be used alike by Range and Sub-divisional Officers.

4. The Station Book is simply a condensed record of the month's transactions connected with each work. The Nominal or Muster Rolls are probably often required by Sub-divisional Officers for reference in respect to arrears due to labourers, but there is no reason why the Muster Rolls, when done with by Sub-divisional Officers, should not be sent to the Range Office for record.

5. The vouchers in this office are not properly filed for reference. Instead of being kept in the order of the voucher numbers, the vouchers for each work are brought together, so that it is very difficult in going through the Cash-book to lay ones hands on the voucher for any particular payment. This arrangement is owing to the objectionable practice of preparing the Petty Contract Account directly from the Contract Certificates. Every voucher should be filed and registered as soon as it has been compared with the corresponding Cash-book entry and found sufficient. After being once filed the vouchers should not be again touched until they are required for submission to the Controller in support of the accounts for audit. Such a register would involve no additional trouble. The work that would have to be done, in order to keep it up, is indeed done now, but at the wrong time and in the wrong place, *i.e.*, in a sort of scrap-book *after* the monthly accounts have been compiled.

6. Information is required as to what constitutes a valid receipt in French territory. The Range Officer tells me that he never takes more than a simple acknowledgment of the payment whatever the amount may be; but he is not certain whether this is enough, or whether any sort of receipt stamp is required.

7. The Range Officer makes almost all his payments by cheque, and practically keeps no cash, merely a few rupees in the hands of the Head Accountant to meet contingent expenses. A cut rupee, cut and returned by the Treasury Officer as being under weight, formed part of the balance so held at the date of my inspection. The Range Officer is in correspondence with the Treasury Officer, and will in due course apply for instructions as to the adjustment of the loss on this coin.

8. As the form of Cash-book and the system of recording cash transactions are now under consideration of Government, it is perhaps slightly irregular to refer to the subject here. If so, the importance of the subject must be my excuse. It seems to me that the issue upon which the question is being judged, the relative simplicity and economy of labour in use of two different forms, is comparatively trivial, though even on this issue the Madras Cash-book can

Remarks by the Controller.

5. Vouchers should be kept separately for each month and should be arranged in the order in which they are numbered in the Cash-book. I have known them to be conveniently kept between two pieces of board of the size of half a sheet of foolscap folded in the length. These boards, which are simply secured by two ties of tape (at top and bottom), protect the vouchers, and should bear a label with the following heading :—

Vouchers
1 to 145
for the month of
April
1874.

Vouchers should be in duplicate, the originals being sent with the monthly accounts to the Controller's Office.

6. The attention of Government is solicited to the question raised. It is not known whether any rules exist on the subject. Apparently no difficulty has ever occurred in accepting simple receipts for payment.

8. In addition to what I have already said about the present form of Cash-book in the letter referred to above in the remark on paragraph 3-A, I might have added that the form has led to considerable confusion in the minds of Range Officers and Accountants who have used it to record *book adjustments* instead of only *bona fide* cash receipts and payments.

Proceedings of the Madras Government, Public Works Department,
30th June 1874.

Remarks by the Controller.

hardly fail to be condemned. I think the real question is this, if a Madras Public Works disburser's Cash-book were tendered as evidence in a Court of Law, would it be found of any value whatever? The Cash-book of the Cuddalore Range is probably a very favourable example of a Madras Public Works disburser's Cash-book; the rules laid down for recording transactions are very carefully followed, and the net result is, that while a large portion of the disburser's cash transactions find no place whatever in his Cash-book, it is positively difficult to find among the entries which do appear one entry which is a truthful record of the transaction to which it refers. In plain English this Cash-book instead of being a truthful narrative is a tissue of falsehoods.

9. *Cash Abstract Book.*—The Cash Abstract Books are not posted as regularly as they should be; the posting is left to the end of the month. When the Range Officer is away from head quarters he must of course take his Cash-book with him, and the Abstract Book cannot then be posted daily: but the Range Officer makes a point of sending a copy of his Cash-book once a week to the Head Accountant, so that the Abstract Book can always be posted weekly at least.

10. The entries in the Cash Abstract Book appear to have been hitherto very incorrectly made. Sums which appear in the Cash-book as single payments are divided in the Abstract Books, and payments by the Range Officer instead of being all shown together are entered according to the taluqs in which lie the works on account of which they are made. The consequence is that it is impossible to trace items from the Cash-book to the Cash Account Current. Mr. Wiffen promised to attend to these points in future, and also to use separate columns for the different Treasuries under the heads "Cash from Treasury" and "Credit Orders."

11. *Cash Account Current.*—No proper book is provided for writing up the office copy of the Cash Account Current, and the loose forms issued have not sufficient inside margin to admit of being bound up. The Cash Account Current is therefore written up every month in manuscript, a most unnecessary waste of paper. A proper book should be provided.

9. The necessity of the Cash-book being taken by the Range Officer requires explanation. If the counterfoils of cheque books be used to record the credit balance as intended, I see no reason why the Cash-book should be taken out of the office. Instead of sending a copy of the Cash-book to the office, the Range Officer might simply send a list of the cheques issued (with the vouchers, if any,) to the office, to allow of the Cash-book and Cash Abstract Book being written up.

10. The separate columns for "Credit Orders" and "Cash from Treasury" for different treasuries are not really necessary, but if the Range Officer considers that the separation will be more convenient, it may be followed.

11. The office copy of the Cash Account Current and of the Stock Account Current are not documents which would be referred to, to ascertain facts connected with accounts. They are simply rough copies of documents in which information from various books is recorded for use in the Controller's Office, and therefore it will be sufficient if such documents are kept within boards in the manner described by me in my note on paragraph 5 in respect to vouchers.

Remarks by the Controller.

12. *Stock Accounts.*—There is no stock in this Range, and therefore no Stock Accounts. Whether there is stock or not the different Stock Books should be on hand.

13. *Station Books (Day Books).*—The Station Books are all very neatly and punctually kept, but those for works over Rupees 2,500—the only ones which are of any use—are, and apparently always have been, utterly incorrectly kept, kept in fact in such a way as to make them absolutely useless. Indeed the purpose of the Station Book does not appear to have ever been known in this Range. In the first place, when several distinct works are included in one estimate, it has been the practice to keep only one Station Book for the lot, instead of one for each work as prescribed. In the second place, the materials used on the work month by month have never been charged off to the different sub-heads of the estimate, and the "Distribution of charges" on the first sheet of the Station Book has been simply a copy of the "Abstract of the Cash Account of work" at the end; the labour paid for during the month being shown against each sub-head, and the materials paid for during the month as "materials at site." In short, the Station Book (Day Book) has been kept so as to be practically useless. I explained to the Range Officer and his Accountant the object for which the Station Book is kept and the proper way of keeping it and agreeing the value of work done during the month with the payment made during the month. Mr. Wiffen promised to see that the form is properly kept in future.

14. The keeping only one Station Book for several works is comparatively an unimportant fault when the different works are individually small, and there are no accounts of materials at site to be kept; in such a case each work can be treated as sub-head without much fear of confusion arising. But when the account of a large scheme, such as the Pelandurai Loan Fund Project, comprising five and twenty or thirty separate works, is treated in this way, as has been done in another Range, it is a serious matter, for it thus becomes impossible to ascertain from the accounts what has been the actual cost of any single work connected with the scheme.

Paragraphs 12, 14, and 15.—I had reason some time ago to request Mr. Deputy Controller Mills to look into Station Books during inspections.

It is to be regretted that such books were not examined on all previous occasions of inspection, and that Accountants have not had the advantage of explanatory notes and forms similar to those available in other parts of India.

Remarks by the Controller.

15. I am afraid that this ignorance regarding the use of the Station Book, the *prime* account of the department, is a more serious matter than it may at first sight appear to be. I have found exactly the same ignorance in the Virdachellum Range, on which I hope soon to be able to report fully. The Officers and Accountants in both these Ranges tell me that nowhere have they known the Station Book understood and kept as it should be. Moreover, it seems to me evident that not one of the Officers or Accountants who at any time have been in either of these ranges can ever have understood this prime account, and yet every one of these individuals must have been at some time in two or three other Ranges where he would have learnt the use of the form if it had been known.

16. *Register of Works.*—A "Register of Works" is kept up for original works estimated to cost more than Rupees 2,500. It is kept up neatly and punctually, but whether it is correct or not I cannot say. It is certainly not prepared in the proper way, because the Station Books from which it should be prepared and which are expressly designed to lead up to the "Register of Works" are, as explained above, kept in such a way as to ruin their purpose entirely. I understand from Mr. Wiffen that a statement is prepared monthly by the Overseers in which the cost of the work done on each sub-head is shown, and from this the "Register of Works" is posted!

17. For original works under Rs. 2,500 and for repairs and maintenance works no register is kept. What the rule is on this point I confess I do not know. The Manual, paragraph 30, Section II., clearly implies that a register is to be kept up for original works under Rupees 2,500 each, maintenance works and repairs, but only under the heads "Labour" and Materials when the outlay cannot, in the opinion of the District Engineer, be divided into sub-heads. On the other hand, the preceding paragraph says something totally different, and in all reports of previous inspections which I have seen it seems to be taken for granted that no register is required for other than original works estimated to cost more than Rupees 2,500.

Paragraphs 16, 17, *and* 18.—There have been so many orders regarding the Registers of Works, and such difference of opinion (a high authority having on one occasion decided that they should be posted from the Progress Report) that the importance of the registers as condensing the Station Books month by month for the entire period works may be under construction, has been imperfectly understood or but little appreciated.

By G. O., No. 421 of 5th February 1870, no record is kept in the Registers of Works costing less than Rupees 2,500. I would suggest that this order be modified, and that, as recommended by Lieutenant Christie, every work not completed within the month in which commenced, should find place in the Register of Works.

I do not think it is absolutely necessary to have a different form of register for the smaller works. The present form has several columns for sub-heads of estimates, and two of these columns could be used to record payments, one for labour and the other for materials, leaving the other columns blank. I do not like to increase our number of forms, and I think that when a standard form can be utilized by a slight addition or alteration we should not introduce new forms. The Register of Works should,

Remarks by the Controller.

18. I cannot doubt that every Range Officer would find it a convenience to have a register for *every* work not completed during the month in which it is begun; and I know that the labour of keeping this register would be absolutely inappreciable; indeed, the compilation of the accounts, taken as a whole, would inevitably be made easier by the existence of such a register, but a suitable form should be provided; it is absurd to use the form prescribed for the Register of Works when you only want to show the total cost of labour and materials.

19. *Progress Report (Schedule of Expenditure).*—In the Progress Report, as in the Station Books, separate works comprised in one estimate are incorrectly shown as one work. For instance, the Gopalapady Channel and six subsidiary masonry works are all lumped together.

20. In the case of works carried out by contract the progress made during the month is not shown unless the Range Officer happens to have paid the amount due to the Contractor before the end of the month; indeed, the progress made is not known to the Range Officer until the Contractor presents the Contract Certificate for payment; for it appears to be the practice of the Overseers in this Range to give to Contractors the *duplicate* as well as the originals of the certificates. I explained to the Head Accountant that the duplicates of Contract Certificates must be sent direct to the Range Officer; that the Contractors must then and there be credited with the value of work done as per certificate, and that the value of work done, whether paid for or not, must appear in the Progress Report under "works executed" with a deduction entry for the amount due to the Contractor.

21. An inquiry concerning the amounts shown in the column "Grant" against Minor Works, brought out the fact that the Range Officer does not receive from the District Engineer any statement of appropriations made by him for the month. It seems that the earliest information which the Range Officer receives on this point is contained in the Controller's Audit Note. The amounts entered by the Range Officer under "Grant" are the amounts which, at the beginning of the month, he reports to the District Engineer that he expects to be able to spend. If the District Engineer finds it impossible to allot these amounts he should of course inform the Range Officer of any alterations which he finds it necessary to make. It will be necessary to address the Range Officer on this point.

22. It seems to me that the preparation of the Progress Report in this and in other Ranges is made ten or fifteen times more laborious than it needs to be, owing to (1) the unnecessary inclusion in it of *all* works, whether or not there has been any progress on them during the month; (2) the length at which the titles of the different estimates are recited; and (3) the unnecessary number of copies made.

23. With regard to the first point, I may mention that I recently counted in two or three Progress Reports taken at random the number of necessary and unnecessary entries, and I found that about eighty per cent. of the works entered had much better have been left out. It is perfectly useless and worse than useless to enter works on which no progress has been made and no expenditure incurred during the month; it wastes the time of those who audit, as well as of those who prepare the report of expenditure. I believe the practice was originally required by the Controller apparently for the purpose of saving the Auditors the trouble of doing their work properly; but knowing that you do not consider the practice necessary, I have authorized its discontinuance in this Range, as far as the Controller's copy of the Progress Report is concerned.

24. As for the second point, I give here the titles of these works, copied *verbatim* from the Progress Report of this Range for the month of January last:—

"Providing honey-comb works for remedying the defects of the Hospital-shed attached to the Sub-Jail at Trivady.

"Great Southern Road from Madras to the Travancore frontier with a branch at Tindivanum towards Negapatam and another at Vickravandy towards Combaconum, *via* the Vellar Anicut, 88 miles, Cuddalore Taluq.

Remarks by the Controller.

is the intention to follow a different course this year, 1874-75.

Paragraphs 22 and 23.—My proposals as approved in G. O., No. 1,480, dated the 4th June 1873, and my Circular No. VII., dated the 14th June 1873, were intended to reduce work, but there have been several instances in which Range Officers have preferred to continue the old practice of giving details which are certainly useless in this office whatever they may be to District Engineers. In respect to works commenced in any year, but temporarily suspended during that year, I would like to have a simple entry of the works (titles only) in the Progress Reports for the months in which there may have been no outlay, so that such works may not come to be regarded as either completed or abandoned.

The advantage of this arrangement was apparent to me in other Provinces.

"Maintenance of the road from the north bank of the Poonar river near Veerachelapuram to the bridge lately built across the Pombay Channel to a short distance on the other side, ¼ mile, Trickalur Taluq."

All that is really necessary might have been given in five or six words for each work, thus—

"Improving Hospital-shed—Trivaty Sub-Jail. Great Southern Road in Cuddalore Taluq. Road from the Poonar to Pombay Channel."

Long rambling titles at least as long as the longest of these three are very numerous, and almost every title is very much longer than it needs to be; and when it is remembered that each Progress Report, as at present prepared, contains from a hundred to a hundred and fifty entries of works, and that every month five or six copies of the Progress Report are made, it will be allowed that this sort of thing trifling as it may at first seem must lead to a very considerable waste of time, and is perfectly useless. Each estimate should have a short title in addition to the detailed description, the short title only to be recited in periodical returns; both long and short titles in the Register of Works.

25. Five copies of the Progress Report are prepared every month; one for the District Engineer, one for the Collector, one for the Controller, and two office copies; two copies too many as it seems to me, and each copy, it is said, gives one man occupation for a day and a half on an average. The second office copy is said to be kept under instructions from the Controller, for what purpose I do not understand. As long as Registers of Works are not kept up, the Progress Report will of course be an original document, and one copy of it must be retained in the Range Office, but if proper Registers of Works were maintained, as they ought to be, and if the Progress Report were regarded, as it should be, as a series of extracts from the Register of Works and other books maintained in the Range Office, there would be no necessity whatever for an office copy. When a copy of, or an extract from, a letter is furnished by one officer to another, the first officer does not require to keep an office copy of the copy or extract furnished. In any case, if an office copy of the Progress Report is required a proper

book should be provided for it in which the constant entries, such as "Description of Work," "Amount of Estimate," "Grant of the year," etc., etc., would require to be made once only in each year, twenty-four columns being provided for showing month by month the expenditure of the month and to the end of the month.

26. The copy of the Progress Report submitted to the District Engineer is, I understand, made to show "work executed up to the end of the month," instead of "work executed during the month;" this seems to be opposed to the orders of Government.

27. The Range Officer complained very much of the time taken up with the preparation of the "Petty Contract Account," which he says, and I can well believe it, gives almost as much trouble as all the rest of the accounts put together. The use of the form is recommended in the Manual on the ground of its being simpler and more convenient than the keeping of a regular Debtor and Creditor account with each Contractor. I cannot, I confess, see in what the superior convenience lies. For my own part I would rather keep a Debtor and Creditor account with every petty Contractor in the district, and furnish a copy of it at the end of the month, than prepare the Petty Contract Account for a single Range. Indeed, I cannot conceive how the Petty Contract Account can be prepared without actually doing everything that separate Debtor and Creditor Accounts would require to be done and a great deal more besides, and in a much less convenient shape. As Mr. Wiffen and his Accountants were of the same opinion, I suggested that they should give the other plan a trial during the current month, pointing out that the use of the Petty Contract Account form is optional with the Range Officer.

Remarks by the Controller.

neat and clean, which it would certainly not be unless copied from a previously prepared detailed copy. Clerical errors and alterations appearing, of necessity, in the draft or office copy, would thus be avoided in transcribing from *that* copy.

26. The arrangement must be useful, but it is not according to the intention of the Madras Government.—*Vide* G. O., No. 1,988, dated the 11th August 1873.

27. There has been a good deal of misunderstanding on this subject, and consequently much extra labour in preparing the Petty Contract Account, Form M. This form is intended to show the quantity and value of work done and the payments made for it from the commencement, from particulars in the record of measurements and from the Cash-book. But instead of making such entries once for all in this form they are first made in Contractor's Certificates (H.) or Contractor's Bills (I.), and from them in the Petty Contractor's Account, Form M. Dispense with the preparation of Contractor's Certificates and Contractor's Bills for Petty Contract work continued from month to month, and there will be no reason to complain of extra work. The Contractor's Bill (I.) is intended to be used only for works completed without intermediate measurements and payments to Contractors, but in this Presidency the form has generally been used to show the portion of a work executed and paid for in the month. When Form M. is used, simple receipts of payment, that is, receipts without detail of quantities of work, etc., are sufficient as vouchers. The misunderstanding on this and other subjects has led me recently to recommend (No. 8,627, dated the 27th March 1874,) that each Range Office should be supplied with a copy of the explanatory notes, etc., attached to the forms used immediately under the Government of India. I think the option given in Clause 49, Section I. of the Manual, and mentioned by Lieutenant Christie, refers to whole or large works for which formal agreements and tenders have not been made, and which therefore might,

Remarks by the Controller.

at the option of Range Officers, be either accounted for in Form H. or in Form M., which latter is specially intended for *Petty* Works and works on which several Contractors may be employed. For my part, if a Range Officer deliberately used Form H. in preference to Form M., I should not object to his proceeding.

*

29. Though the Contractor's Certificate serves a double purpose, that fact does not require it to be treated differently from other receipts. In the Public Works Department there are several forms of receipts to suit different sorts of payment and therefore we could not have one receipt book, and the use of several books would cause confusion in numbering vouchers and tracing them hereafter. It only requires methodical arrangement of the kind mentioned in paragraph 8 to keep vouchers in good order and available for ready reference.

30. Some mistake in printing. In the standard form prescribed by the Government of India and adopted in this Presidency, there is provision for numbering. Some forms (as for example, those of Register of Works) are printed without uniformity and without regard to the necessity of binding. It is the practice in other parts of India to issue bound books (Cash-books, Register of Works, etc.,) and I think it very desirable that a similar arrangement should be followed here, commencing with the next edition of forms to be printed.

Paragraphs 31 *and* 32.—Yes, it is desirable to have regular books for the purpose. Some Officers consider it useful to have books of some sort, while others are indifferent, and so

Remarks by the Controller.

32. In addition to the prescribed books, which are very few, a sort of scrap-book is kept up in which a number of accounts, etc., apparently considered as miscellaneous, are kept in a clumsy, disconnected, sort of way; for instance, the accounts of miscellaneous advances, deposits, and transfers; statements of objectionable items, schedule of receipts and refunds, etc., etc. There should be proper books for the systematic record of all such transactions; such records are absolutely necessary for the orderly conduct of the business of a Range Office, and it is altogether wrong to regard them as required solely for the information of the Controller.

33. The truth is that the forms and books, the use of which is authoritatively prescribed, and which are regularly furnished to Range Officers, provide *most imperfectly* for the orderly and methodical record of the transactions of the Range and for the systematic compilation of the accounts of the Range. Nothing is so much wanted at this moment, as far as accounts are concerned, as a thorough revision of the books and forms in use, concurrently with the authoritative issue of a Manual of Accounts giving a clear and intelligible instruction regarding the use of the different forms, in language adapted to the comprehension of those who have to use them. I am convinced that if this were done the labour of Range Office Accountants might be reduced by something like 30 or 40 per cent., and the less labour might be made to yield vastly better results.

34. I earnestly hope that you will be able to recommend, and that the Government will be pleased to sanction, this work being taken in hand at once. I see no prospect of any real commencement being made with the Capital and Revenue Accounts of Irrigation Works. Certainly nothing can be done until the Government of Madras and the Government of India agree as to *what* is to be done. In the meantime I venture to think, and I hope that you will agree with me, that I could not be more usefully employed than on the work referred to in the last paragraph.

35. It would be wrong of me to pretend to believe that the Public Works Accounts of this Presidency are in a satisfactory condition. there is no uniformity. This matter has been taken up by the Accountant-General, Public Works Department, and we shall probably have forms prescribed for the purpose.

*

Paragraphs 33 *and* 34.—I quite agree with Lieutenant Christie in his remarks relative to the necessity of something better than the present Manual and forms of Accounts, and, indeed, I have already recommended (No. 8,627, dated the 27th March 1874,) the readiest way of meeting the want. We could no doubt make account matters appear much clearer than they do at present, to all who are concerned with Public Works Accounts in this Presidency, by a special and revised Manual and set of forms, and although I am certain that the compilation of such a Manual could not be entrusted to one more fitted for the task than Lieutenant Christie, I hesitate to recommend the immediate adoption of the proposal, believing that if the suggestion made in my letter above quoted be adopted, and if all Ranges are as thoroughly over-hauled as this and a few others have been lately, improvement is likely to follow much sooner than if we waited for a new Manual. It would be a mistake for Lieutenant Christie to undertake what probably would not be completed before the real commencement of our Irrigation Capital Accounts.

Remarks by the Controller.

During the last twelve months there has gradually been growing upon me the unpleasant conviction that the condition of the Public Works Accounts is about as bad as it can be. From the Controller's Office downwards there is an amount of ignorance and an absence of system and method which are really painful in a department which exists solely for the sake of order and regularity.

36. It seems to me that in this (Cuddalore) Range, and also in many, if not most, other Ranges, unless I have entirely misinterpreted all the correspondence which I have seen during the last twelve months, almost all the accounts work is done under the influence of an entirely erroneous notion—a notion encouraged rather than the reverse by the Controller's Office—the notion that the statement, etc., furnished to the Controller are all original documents required solely for the use of the Controller, and useless to the Range Officer, whereas the truth is that, with the exception of the Cash Account Current, the documents submitted to the Controller should be simple extracts from books necessarily kept up in the Range Office for the orderly conduct of the business of that office. The consequence of this is that instead of there being in the Range Office systematic and continuous records of all the transactions of the Range, there are only disconnected copies of statements prepared for the Controller at an enormous waste of labour. There is only one remedy for this, viz., the provision of a complete set of books and forms sufficient for carrying out fully and systematically every necessary step in the record of the Range transactions together with clear instructions regarding the use of the books and forms. The so-called Manual of Public Works Accounts is really useless.

37. Two alterations in the present system seem to me very desirable, and I will mention them here. The first is to put an end to the issue of loose forms, instead of bound books for use in Range Offices. I can conceive nothing more conducive to confusion and irregularity. In almost every Inspection Report which I read I find it mentioned that this, that, or the other book, is not bound and paged as the rules require. Surely the obvious remedy is to issue books bound and paged.

Paragraphs 35 and 36.—I should have hesitated on my own part to make these remarks because I should have run the risk of being judged as prejudiced and therefore unable to see any good in the Madras System of Accounts, but as Lieutenant Christie without any knowledge of a different style of working and without any bias one way or the other, has shown that the Madras system is not what it is supposed to be—simple and perfect—I am bound to express agreement in his opinion. My idea of reform goes further, viz., to the revision of the present executive charges, but as this is a subject which in one sense is outside of accounts, and one on which it might therefore be considered that my opinion should not be given without the invitation of Government, I will not further dwell on it.

37. *See* my remarks on paragraph 31.

Proceedings of the Madras Government, Public Works Department,
30th June 1874.

Remarks by the Controller.

38. The second alteration relates to the manner in which the separate account of each work is compiled. At present Overseers are supposed to keep for each separate work a Station Book in which the account of the work is kept. There is one form for works over Rupees 2,500, another for works under that amount. It seems to me that for works under Rupees 2,500 the only part of the Station Book which is of any use to the Range Officer is the Cash Account of Work, in which the labour employed, and materials used, *ought* to be detailed. If a Range Officer requires, which he seldom will, more detailed information than the Cash Account of Work can give him, he can refer to the Nominal Roll, which will give him even more than the Station Book. On the other hand, for large works the Station Book is an account which it is unreasonable to expect a man in the position of an Overseer to keep properly. It is an account which will hardly even be properly kept except by an Accountant. Indeed, it is not *one* account, it is half a dozen final accounts with perhaps four or five suspense accounts superadded.

39. I would suggest, therefore, that the Station Book be done away with, and that in each *Range Office* there shall be kept a book to be called, say, the "Works Ledger," in which the separate accounts of all works would be kept. A certain number of pages—more or less according to its probable requirements—would be allotted to each work on its commencement, so that the account might be continuous for at any rate six or seven months together. Into this book the charges relating to each work would be posted by the Range Office Accountants from the Range Officer's and Overseers' Cash-books, exactly as they are now posted by the Taluq Overseer from his Cash-book into the Cash Account of work in the Station Book. At the end of the month the Range Officer would find his accounts of each work complete for all works under Rupees 2,500, and he would not have to wait as he now must whilst the Station Books are being prepared and copied by the Overseers. For works over Rupees 2,500 something would remain to be done in order to show the cost of work done by sub-heads of estimates, and to make up the accounts of materials at site and of manufactures. If the principle of the charge

Paragraphs 38 to 40.—Regarding Station Books and the change proposed in them, I will reserve my remarks till I have the opportunity of talking over the subject with Lieutenant Christie. The subject too is one on which the Accountant-General, Public Works Department, has collected the opinion of experienced officers in the Executive and Account branches of the Department, and as it is not unlikely that some alteration will be made in the present forms of Station Books, I think it desirable not to make any change in this Presidency at present. I should notice, however, that the preparation of Station Books when entrusted to Sub-divisional Officers should not be deferred to the end of the month as seems to be the practice, judging from Lieutenant Christie's remark in paragraph 39. The Station Books, as they are called here, are more appropriately styled "Day Books" in other parts of India, and the intention is that they should be added to day by day till completed.

Remarks by the Controller.

here proposed—the transfer of the duty of compiling the accounts of each separate work from the Overseer to the Range Accountants—be approved. It will be a very easy matter to arrange a form in which Overseers could render the information regarding number of labourers employed and quantities of materials used, on works over Rupees 2,500, leaving the values, to be entered and the account completed in the Range Office.

40. The advantages which, in my opinion, will flow from this arrangement are that the accounts work of the Overseers will be reduced to a minimum; that less work will have to be done by a Sh than is now done by an unfit agency; that the Range Officer will have, what he has not got now, the means of correctly recording as they arise the charges against each particular work; and that the Range Officer will further have what also he has not got now, a connected account of each work which cannot well be mislaid as the loose Station Books are now liable to be.

41. I am glad to be able to say that every one of the suggestions put forward in this report was put by me to the Range Officer, Mr. Wilkes, who has had great experience as a Range Officer; and Mr. Wilkes allows me to say that he agrees with my suggestions in every particular; that is to say, he agrees with me as to the desirability, and even necessity to him as Range Officer, of having Registers of all works in progress, and also as to the fallacy of supposing that the keeping up of such Registers really gives trouble; he agrees with me as to the uselessness to him, as Range Officer, of the Station Books for works under Rupees 2,500, as to the incapacity of Overseers generally to prepare such an account as the Station Book for large works, and as to the superior facility and convenience of the arrangement suggested by me; he also agrees with me as to the extreme desirability of doing away with everything in the way of loose sheets for office records, and as to the convenience of having printed books of receipt forms; and, lastly, as to the extreme inconvenience to himself and his Accountants of not having any authoritative Manual to which to refer for real instructions. I mention this in order to avoid being thought to be putting forward mere crotchets of my own. I should be extremely unwilling to put forward a suggestion for any change if I were not absolutely certain that it would lead to economy of labour in the attainment of the desired result.

42. During my inspection of the Cuddalore Range Office my attention was drawn to G.O., dated 20th October 1873, No. 114, from which it seems quite clear that the Government are under the impression that Local Funds now pay for their own subordinate establishment only, Imperial and Provincial Funds paying for the Imperial subordinate establishment; it may therefore be as well to explain to Government that establishment charges are at present distributed under orders passed in the Financial Department with the effect of making Local Funds pay, first, the entire cost of their own subordinate establishment; and, secondly, a ratable share of the Imperial subordinate establishment, as explained in a memorandum by me submitted to the Chief Engineer for Irrigation in October last. (Controller's No. 4,782 of 28th October 1873.)

Remarks by the Controller.

42. The GovernmentOrder referred to has not been received in this office, and Lieutenant Christie's memorandum of October 1873 was forwarded to the Chief Engineer for Irrigation in that month as mentioned by me to Government in letter No. 7,718 of the 28th January 1874, in which I gave my opinion about the adjustment of establishment charges against Local Funds. I may add here that, in my opinion, the distinction between Local Fund Petty Establishment and the regular Public Works Establishment should be done away with, seeing that the combined establishment is employed under officers of the Public Works Department indifferently on Imperial, Provincial, and Local Works. This matter has been clearly stated in the correspondence printed with the Proceedings of the Board of Revenue, No. 2,297, of 12th November 1873.

(Signed) C. H. P. CHRISTIE, Lieut., R.E.,
Deputy Controller of Public Works Accounts.

Statements showing the condition of the Records of the Public Works Office of the Cuddalore Range of the South Arcot District.
To accompany Report dated 4th April 1874.

List of Accounts kept.	State of Account.	Reference to paragraphs in Inspection Report noticing Account.
Cash Accounts.		
Cash Book	Up to date, complete. Kept in accordance with rules in force. Neat	3, 4, 8
Subordinates' Cash Accounts ...	Up to date incomplete. Kept in accordance with rules in force. Neat	3-A
Cash Abstracts of Receipts ...	In arrears, incorrect. Neat...	9, 10
Do. Disbursements	Do. do. do. ...	9, 10
Account Current	Up to date, correct. No proper book is provided.	11
Pass Book	Up to date, complete, correct. Neat.	
Treasury Remittance Book ...	Do. do. do.	

Proceedings of the Madras Government, Public Works Department,
30th June 1874.

Statements showing the condition of the Records of the Public Works Office—(*Continued*.)

List of Accounts kept.	Books of accounts.	Reference to page of Progress Report showing account.
Stock Accounts.		
Abstract of Stock Receipts		
Do. Issues		
Abstract Book Parts I., II., III		
Account Current		
Schedule of Stock Purchases and Sales.		
Half-yearly Register of Stock articles.		
Miscellaneous.		
Station Books		
Register of Works		
Do. Manufactures		
Progress Report		
Contractors' Ledger		
Petty Contractors' Account		
Statement of Road Metals		
Schedule of Miscellaneous Advances		
Schedule of Deposits		
Register of Buildings		
Do. do. rented		
Half-yearly Return of Tools and Plant		
Note Books		

(Signed) C. H. D. CURRIE, Lieut., R.E.,
Deputy Controller of Public Works Accounts.

FORWARDED to the Secretary to Government, Public Works Department, for information and orders.

(Signed) T. MUNRO,
Offg. Controller of Public Works Accounts.

No. 620. ORDER thereon, 30th June 1874, No. 1,731.

ACCOUNT, No. 16.

Communicate to the District Engineer, South Arcot.

2. The following points on which orders seem necessary will now be noticed :—

PARAGRAPH 6.—As no difficulty or inconvenience is said to be experienced in the acceptance of simple receipts for payments made in French territory, there seems no necessity for any deviation from existing practice, unless there be anything in it which may be ascertained to be in opposition to the usages or regulations in vogue there.

3. The subject of paragraphs 2-A and 3 will be separately dealt with.

PARAGRAPH 9.— There seems no reason why the Cash Abstract Book should not be posted up regularly, and the Range Officer will see to this being done in future.

PARAGRAPHS 13 TO 15.—It is to be regretted that more attention is not paid to the maintenance of the Station Book which is here designated a *prime account* of the department, and that advantage has not apparently been taken during previous inspections of Range Accounts to ensure the use and meaning of the document being thoroughly understood by officers and subordinates. Station Books have been kept for years, and it is unsatisfactory now to find that little practical good has resulted from former inspections, owing to their being ignored.

PARAGRAPHS 16 TO 18.—There seems no immediate necessity for any change of existing procedure in regard to Work Registers, and it will suffice for the present if steps be taken by the Controller to enforce conformity with existing rules.

PARAGRAPH 20.—The attention of the Range Officer will be called to the remarks in this paragraph, in respect to the correct record of the progress of work under execution by contract, and the submission by Overseers of the duplicates of Contract Certificates.

PARAGRAPHS 22 TO 26.—His Excellency the Governor in Council must insist on District Engineers seeing that Range Officers diminish the work of their offices to the utmost by condensation of Progress Reports and limiting the number of copies made. The duty of framing Progress Reports should not be left entirely to Head Accountants as appears to be frequently done, but should receive the personal attention of officers themselves. The amount of clerical labour which is so frequent a subject of complaint may in this way be sensibly reduced. Particular attention is drawn to the Controller's remarks on these paragraphs, as to the details which may be eliminated from the Progress Reports furnished to his office.

PARAGRAPH 27.—In matters in which the adoption of forms is optional, it is expected that the Controller shall advise Range Officers and ensure the requirements of the Code being met in the simplest manner possible.

PARAGRAPHS 29 AND 30.—The remarks of the Controller on these paragraphs, and in which His Excellency the Governor in Council concurs, do not render any further orders necessary.

PARAGRAPHS 31 AND 32.—The subject having been taken up by the Accountant-General, Public Works Department, no immediate orders are required.

PARAGRAPHS 33 TO 36.—His Excellency the Governor in Council concurs as to the necessity of a revision of the Rules and Forms in use and their collection in one authoritative Manual, and resolves to accept Lieutenant Christie's offer to undertake the duty immediately on his return from privilege leave. In drawing up the forms, Lieutenant Christie will doubtless endeavour to simplify as much as possible, and prepare such forms only as can be readily understood by Overseers and the class of Accountants available, and not elaborate documents, such as only highly trained Accountants can be depended on to keep.

The "ignorance and absence of system and method" which Lieutenant Christie considers to be general may, in the opinion of His Excellency the Governor

in Council, he is a great measure removed by instructions and assistance from the Controller's Office, which should be constantly afforded. The question of a modification of executive charges referred to by the Controller is a matter quite distinct from that under discussion.

Paragraphs 38 to 40.—The subject of these paragraphs would be more appropriately brought forward separately than in an Inspection Report of the accounts of a Range. It should be taken up in connection with the revision of forms approved in these orders, and the Governor in Council directs that this be done.

Paragraph 42.—Paragraph 42 will be remitted to the Financial Department, in continuation of the papers already transferred to that department.

A copy of G. O., No. 114, of 29th October 1873, will be forwarded to the Controller for information.

(True Extract,)

Colonel, R.E.,
Secretary to Government.

To the Officiating Controller of Public Works Accounts, with Government Order.
To District Engineers.
To the Financial Department.
,, Special Executive Engineer, Wynaad.

Encl. S. T. Austin.
Spare Copies

Cuddalore
4th April 1874

Report by Lieutenant C. H. T. Christie R.E.
Deputy Controller of Public Works Accounts
submitted for the information and orders of the
Controller of Public Works Accounts, Madras.

Remarks by the Controller.

I inspected the Cuddalore Range Office on the 31st March and 1st and 2nd April.

2. The Officer in charge of the Range is Conductor G. Wiffen, joined 13th February 1873. Head Accountant C. Arnachellam, Woodally joined 1st September 1866.

3 Cash book. The Cash book is neatly kept and posted up to date, and vouchers are duly forthcoming for all payments on Contract Certificates and Bills for materials and for salaries of Establishments, and for these only. For small purchases under ten or twenty Rupees no vouchers are

submitted

submitted to the Controller
I explained that this was
wrong and that the List of
purchases should be confined
to fragments of Building stones
for which no receipt can be
got and that the list should
be submitted to the Controller
with the Signature of the Ex-
penser as a voucher

3A. In the Cash Books of
Subordinates no columns
is provided for vouchers
No. and the Vouchers are not
referred to. The books are neatly
and punctually kept.

4. For payments for depart-
mental labour there are no
vouchers whatever in the Office.
The nominal Rolls which are
proper vouchers for such pay-
ments are retained by the Over-
seers. The Head Accountant
told me that the Station books
have always been regarded
as Vouchers for such payments
Now the Station Book cannot

Remarks by the Controller

Date right to the left of the
Column of Cash Book in which
is entered the Gross Amount
Credited in Abstract for the
Amount of Purchases for which
Receipts are not obtainable
and in which Charges on other
purchases should be entered

3A. This is a departure from
proposal made by me after
Visits of Inspection to the
Stations of the Line and for the
form of Cash Book which replaces the
same form and it is for the
Ranges and the Divisional Officers

Remarks by the Controller

The Nominal or muster Rolls
are probably often required by
Sub divisional officers for reference
in respect to arrears due to Labor-
ers but there is no reason why
the Muster Rolls when done
with by Sub Divisional Officers
should not be sent to the Range
Office for record. —

6. The Station Book is
simply a condensed Cash
of the months transactions

12

of two parts (1) the body of the
book in which the labour em-
ployed and the materials used
during the month should be
detailed, and which has no
necessary connection with the
fragments made during the
month, and (2) the "Cash
Account of work" which is an
extract from the Cash Book.
So that the Station Book
cannot possibly be a voucher
for the payments shown in
the Cash book. This I pointed
out.

5. The vouchers in this
Office are not properly filed
for reference. Instead of
being kept in the order of
the voucher numbers, the
vouchers for each work are
brought together so that it is
very difficult in going
through the Cash Book
to lay ones hands on the
voucher for any particular
fragment. This arrangement
is

Remarks by the Controller

is owing to the objectionable practice of preparing the Daily Contract Account directly from the Contract Vouchers. Every voucher should be filed and registered as soon as it has been completed with the corresponding Cash Book entry and found sufficient. After being once filed the vouchers should not be again touched until they are required for submission to the Controller in support of the Accounts for audit. Such a Regulation would involve no additional trouble. The work that would have to be done, in order to keep it up, is indeed done now, but at the wrong time and in the wrong place i.e. in a sort of scrap book after the monthly accounts have been compiled.

6. Information is required as to what constitutes a

Vouchers should be kept separately for each month and should be arranged in the order in which they are entered in the Cash Book. Thus from the Cash Book the conveniently light blue form of Contingent Bill of half a sheet of foolscap is filled in the Cashier. These bills which are simply receipts for the amounts by the Cashier and should be filed with the following heading

Vouchers
1 to 100
for the Month of
April
1878

Vouchers should be indexed, the originals being sent with the monthly accounts to the Controller's office

Remarks by the Controller

6. The attention of Government is solicited to the question raised. It is not known whether any rules exist on the subject: Apparently no difficulty has ever occurred in accepting simple receipts for pensions.

valid receipt in a French Territory. The Range Officer tells me that he never takes more than a simple acknowledgment of the pensioner whatever the amount may be; but he is not certain whether this is enough, or whether any sort of receipt stamp is required.

7. The Range Officer makes almost all his payments by cheque, and practically keeps no cash, merely a few rupees in the hands of the Accountant to meet Contingent expenses. A cut Rupee — cut and returned by the Treasury Officer as being under weight — formed part of the balance so held at the date of my inspection. The Range Officer is in correspondence with the Treasury Officer and will in due course

apply

apply for instructions as to the adjustment of the loss over this coin.

8. As the form of Cash Book and the system of recording Cash transactions are now under consideration of Government it is perhaps slightly irregular to refer to the subject here. But as the importance of the subject must be my excuse. It seems to me that the form upon which the questions are being judged — the relative simplicity and economy of labour in use of two different forms is comparatively a trivial thought even on this issue the Madras Cash Book can hardly fail to be condemned. I think the real question is this — if a Madras Public Works Disburser's Cash Book were tendered as evidence in a Court of

found of any value whatever? The Cash Book of the Coimbatore Range is probably a very favourable example of a Madras Public Works disburser's Cash Book: the rule laid down for recording transactions are very carefully followed and the net result is that while a large portion of the disbursers Cash transactions find no place whatever in his Cash Book, it is positively difficult to find among the entries which do appear one entry which is a truthful record of the transaction to which it refers. In plain English this Cash Book instead of being a truthful narrative is a tissue of falsehoods.—

9. Cash Abstract Book.

The Cash Abstract Books are not posted as regularly as they should be. The posting is left to the end of the

9. The necessity of the Cash Book being taken by the Range Officer requires explanation. If the counterfoils of cheque books be used to record the

is that it is impossible to trace items from the Cash Book to the Cash Account Current. Mr Wiffen promised to attend to these remarks in future, and also to use separate columns for the different Treasuries under the heads "Cash from Treasury" and "Credit Orders".

11. The office copy of the Cash Account Current and of the Stock Account Current are not documents which would be referred to, to ascertain facts connected with Accounts. They are simply rough Copies of documents in which information from various books is recorded for use in the Controller's office and therefore it will be sufficient if such documents are kept in files boards in the manner described by me in my note on para 6 in respect to vouchers.

11. Cash Account Current. No proper book is provided for writing up the Office copy of the Cash Account Current and the loose forms issued have not sufficient inside margin to admit of being bound up. The Cash Account Current is therefore written up in manuscript every month a most unnecessary waste of power. A proper book should be provided.

12. Stock Accounts. There is no Stock in this Range, and therefore no Stock Accounts

quarter. When the Range Officer is away from head quarters he must of course take his Cash Book with him, and the Abstract Book cannot then be posted daily but the Range Officer makes a point of sending a copy of his Cash Book over each to the Head Accountant so that the Abstract Book can always be posted weekly at least.

10. The entries in the Cash Abstract Book appear to have been hitherto very incorrectly made. Sums which appear in the Cash Book as single fragments are divided in the Abstract Books, and fragments by the Range Officer instead of being all shewn together are entered according to the Values in which he the works on account of which they are made. The consequence

credit balance as explained. I see no reason why the Cash Book should be taken out of the Office. Instead of sending a copy of the Cash Book to the Office the Range Officer might simply send a List of the cheques issued with the Vouchers for the Office to allow of the Cash Book and Cash Abstract Book being written up.

to. The separate columns for Credit Orders and Cash from Treasury for different Treasuries are unnecessary but if the Range Officer considers that the separations will be more convenient they may be followed.

Remarks by the Inspector

Whether there is Stock in each of the different Stock books should be on hand.—

13. Station Books (Day Books)

The Station Books are generally and formally kept but those for works over Rs 2500 — the only ones which are of any use — are quite unsatisfactorily & incorrectly kept. Kept in fact in such a way as to make them absolutely useless. Indeed the purpose of the Station Book does not appear to have ever been known in this Range. In the first place when several distinct works are included in an Estimate, it has been the practice to keep only one Station Book for the lot instead of one for each work as prescribed. In the Station Book the materials used on the work month by month

Remarks by the Controller

15 6

have never been charged off to the different sub-heads of the Estimate, and the "Distribution of Charges" on the first sheet of the Station Book has been simply a copy of the "Abstract of the Cash Account of work" at the end; the labour paid for during the month being shown against each sub-head and the materials paid for during the month as "Materials at site." In short the Station Book (Day Book) has been kept so as to be practically useless. I explained to the Range Officer and his Accountant the object for which the Station Book is kept and the proper way of keeping it and agreeing the value of work done during the month with the payment made during the month. Mr. Wiffen promised to see that the form is properly kept in future.

Paras 13, 14 and 15. I had reason sometime ago

Hs

Remarks by the Controller

15. The keeping only one Station Book for several works is confusing and inconvenient when different works are undertaken by small, and there are no accounts of materials &c kept at the Station, in such a way that the cost of each work can be traced without much trouble in fact in order to find out the account of any work such as the Flood Project comprising [illegible] and locally as Stores works is treated in the same as has been done in another Range, it is a decided matter, for it thus becomes impossible to ascertain from the accounts what has been the actual cost of any single work connected with the scheme.

15. I am afraid that this ignorance regarding the use of the Station Book does

Remarks by the Controller

15

prime account of the Department is a more serious matter than it may at first sight appear to be. I know personally the same ignorance in the Vindhellum Range on which I hope soon to be able to report fully. The Officers and Accountants in both these Ranges tell me that nowhere have they known the Station Book understood and kept as it should be. Moreover it seems to me evident that not one of the Officers or Accountants who at any time have been in either of these Ranges can ever have understood this prime account, and yet every one of these individuals must have been at some time in two or three other Ranges where he would have learnt the use of the form if it had been

been shown.—

16. Register of Works. A "Register of Works" is kept up for original works estimated to cost more than Rs 2500. It is kept up neatly and punctually, but whether it is correct or not I cannot say. It is certainly not prepared in the proper way because the Station Books from which it should be prepared and which are expressly designed to lead up to the "Register of Works" are, as explained above, kept in such a way as to frain their purpose entirely. I understand from Mr. Wiffen that a Statement is prepared monthly by the Overseers in which the cost of the work done on each sub-head is shown, and from this the "Register of works is posted!

17. For original works under Rs 2,500 and for repairs

Remarks by the Controller

Paras 16, 17 and 18.

There have been so many orders regarding the Registers of Works and such difference of opinion by high authority having on one occasion decided that they should be posted from the Progress Report, that the importance of the Register as condensing the Station Books monthly by months for the entire period into

Remarks by the Controller

may be in the contractor's hands has been imperfectly understood or but little appreciated. By G.O. No 121 of 5th February 1870 no record is kept in the Registers of Works costing less than Rs 2500. I would suggest that this order be modified and that as recommended by Lieut. and Adjutant every work completed within the month in which commenced, should find place in the Register of Works.

I do not think it is absolutely necessary to have a different form of Register for the smaller works. The present form has several columns for sub heads of Estimates, and two of these columns could be used to record payments one for labour and the other for materials, leaving the other columns blank. I do not like to increase our number

repairs and maintenance works no register is kept. What the rule is on this point I am not sure I do not know. The Manual para 30 Section II clearly implies that a Register is to be kept up for original works under Rs 2500 each maintenance works and repairs but only in so far as the heads Labour and Materials when the outlay exceeds in the opinion of the District Engineer, be divided into sub heads. On the other hand the preceding paragraph says something totally different, and in all Reports of previous inspections which I have seen it seems to be taken for granted that no Register is required for other than Original works estimated to cost more than Rs 2500.

18. I cannot doubt that every Range Officer would find

find it a convenience to have a Register for every work not completed during the month in which it is begun; and I know that the labour of keeping the Register would be inconsiderable, instead the completion of the accounts [illegible] as a whole would be greatly be made easier by the existence of such a Register, but a suitable form should be provided; it is absurd to use the form prescribed for the Register of works when you only want to show the total cost of Labour and Materials.—

19. Progress Reports.
Heads of Expenditure.

In the Progress Report as in the Metre Book separate works employed in one Estate are shown by shewn as one work. For instance the

Remarks by the Controller

of forms and I think that when a standard form can be adopted by a slight addition or alteration you should not introduce new forms. The Register of Works should however be a bound book with an index and with its pages ready prepared to receive a record the particulars of any work large or small.

Remarks by the Controller

the Corporal's Guard and the Subsidiary Drainage works are all grouped together.—

20. In the case of works carried out by Contract the progress made during the month is not shown unless the Charge Officer happens to have paid the amount due to the Contractor before the end of the month; indeed the progress made is not known to the Charge Officer until the Contractor presents the Contract Certificate for payment, for it appears to be the practice of the Overseers in their Charge to give to Contractors the duplicate as well as the original of the Certificates. Complaint to the Head Accountant that the duplicates of Contract Certificates must be sent direct to the Charge Officer, that the Contractors

Remarks by the Controller

7

Contractor must then and there be credited with the value of work done as per Certificate and that the value of work done whether paid for or not must appear in the progress report under Works Executed with a deduction entry for the amount due to the Contractor.

21. An enquiry concerning the amounts shown in the column "Grant" against Minor Works, brought out the fact that the Range Officer does not receive from the District Engineer any Statement of Appropriations made by him for the months. It seems that the earliest information which the Range Officer receives on this point is contained in the Controller's Audit Note. The amounts entered by the Range Officer under "Grant" are the amounts which

21. There has been correspondence on the subject with the Chief Engineer for Irrigation and with District Engineers and I believe it is the intention to follow a different course this year 1874/75.

Remarks by the Controller

10

which at the beginning of the month he reports to the District Engineer that he expects to be able to spend. If the District Engineer finds it impossible to all of these amounts he should of course inform the Range Officers of any alterations which he finds it necessary to make. It will be necessary to address the Range Officers on this point.

22. It seems to me that the preparation of the Progress Report in this and in other Ranges is made ten or fifteen times more laborious than it needs to be owing to (1) the unnecessary inclusion in it of all works, whether or not there has been any progress on them during the month, (2) the length at which the titles of the different Estimates are recited, and

Pages 22 and 23

My proposals as approved in G.O. No 1580 dated the 4th June 1873 and my Circular No VII dated the 11th June 1873 were intended to reduce work but there have been several instances in which Range Officers have preferred to continue the old practice of giving details which are certainly useless in this Office whatever

and (3) the unnecessary number of copies made.

23. With regard to the first point I may mention that I recently counted in two or three Progress Reports taken at random the number of necessary and unnecessary entries and I found that about eighty (80) per cent of the works entered had much better have been left out. It is perfectly useless and worse than useless to enter works on which no progress has been made and no expenditure incurred during the month; it wastes the time of those who audit, as well as of those who prepare the report of expenditure. I believe the practice was originally required by the Controller apparently for the purpose of saving the Auditor the trouble of doing their work properly; but knowing that you do not consider the whatever they may be to District Engineers. In respect to Works commenced in any year, but temporarily suspended during that year, I would like to have a simple entry of the works titles only in the Progress Reports for the months in which there may have been no outlay, so that such works may not come to be regarded as either completed or abandoned. —

The advantage of this arrangement was apparent to me in other Provinces. —

the practice necessary I have authorized its discontinuance in this Range, as far as the Controller's copy of the Progress Report is concerned. —

2d. As for the second point, I give here the titles of three works copied verbatim from the Progress Report of this Range for the month of January last: —

"Providing Honeycomb works for remedying the effects of "the Hospital shed attached "to the Sub-Jail at Trivady.

"Great Southern Road from "Madras to the Travancore "Frontier with a branch at "Tondiarnum towards Negapatam "and another at Vickravandy "towards Combaconum via "the Pollar Amount 88 miles.

"Cuddalore Taluq.

"Maintenance of the Road "from the North Bank of the "Coonian River near Veera "solapooram to the Bridge —

Lately

"lately built across the Pumbay
"Channel to a short distance
"on the other side. 3/4. mile.
"Trickalur Taluq."

All that is really necessary might have been given in five or six words for each work thus

"Improving Hospital Shed —
"Trivady Sub-Jail. Great South
"ern Road in Nanddalore Taluq.
"Road from the Pooniee to
"Pumbay Channel."

Long rambling titles at least as long as the longest of these three, are very numerous — and almost every title is very much longer than it needs to be; and when it is remembered that each Progress Report, as at present prepared, contains from a hundred to a hundred and fifty entries of works, — and that every month five or six copies of the Progress Report are made, it will be allowed that this sort of thing

trifling

24. If Range Officers, instead of Accountants, were to own the commencement of a work fix on a brief title with reference to the description by the sanctioning authority, much useless writing might be avoided, as remarked by Lieutenant Christie.

trifling as it may at first seem would lead to a very considerable waste of time and if so forcefully applied. Each Estimate should have a short title in addition to the detailed description; the short title only to be quoted in periodical returns; both long and short titles in the Register of Works.

25. Four Copies of the Progress Report are prepared every month; one for the District Engineer, one for the Collector, one for the Controller, and two Office Copies; two copies too many as it seems to me; and each copy it is said gives one man occupation for a day and a half on an average. The second Office copy is said to be kept under instructions from the Controller; for what purpose I do not understand. So long as

Para 25. There is evidently some misapprehension about the second Office Copy of the Progress Report. As far as by there is no order on the subject in this Office and certainly this Office derives no benefit from the second copy

as Registers of Works are not kept up, the Progress Report will of course be an original document, and one copy of it must be retained in the Range Office; but if proper Registers of Works were maintained as they ought to be, and if the Progress Report were regarded as it should be, as a series of Extracts from the Register of Works and other books maintained in the Range Office, there would be no necessity whatever for an Office copy. When a copy of or an extract from a letter is furnished by one Officer to another, the first Officer does not require to keep an Office copy of the copy or extract furnished. In any case if an Office copy of the Progress Report is required a proper book should be provided for it in which the constant entries such as "Description of work," amount

Remarks by the Controller

copy. I am inclined to think that like the Cash Book noticed in para 9, the Range Officer takes a copy of the Progress Report with him when absent from Head Quarters and that as a copy is needed in Office, the second copy is prepared to meet that want. The condensed form of Progress Report recommended by Lieutenant Christie for Office use is unobjectionable, and is indeed followed in some Ranges but from my experience in other parts of India I cannot say that a detailed Office copy is considered a necessity by Divisional (Range) Accountants in order that the copy for the Controller's Office may be neat and clean, which it would certainly not be unless copied from a previously prepared detailed copy. Clerical errors and alterations appearing

Remarks by the Controller

[illegible] Statement of Estimate "Grant of the Year" you [illegible] would require to be made once only in each year, twenty four columns being provided for showing month by month the expenditure of the month, and to the end of the month.

26. The copy of the Progress Report submitted to the District Engineer is thereby made to show "Work executed up to the end of the month" instead of "Work executed during the month," this same to be opposed to the orders of Government.

27. The Range Officer complained very much of the time taken up with the preparation of the "Petty Contract Account" which he says—and I can well believe it—gives almost as much trouble all the rest of the account put together. The use of the

the form is recommended in the Manual on the ground of its being simpler and more convenient than the keeping of a regular debtor and creditor account with each Contractor. I cannot, I confess see in what the superior convenience lies. For my own part I would rather keep a debtor and creditor account with every petty Contractor in the District, and furnish a copy of it at the end of the month, than prepare the Petty Contract Account for a single Range. Indeed I cannot conceive how the Petty Contract Account can be prepared without actually doing everything that separate debtor and creditor accounts would require to be done and a great deal more besides and in a much less convenient shape. As Mr Wiffen and his Accountants were

Remarks by the Controller

from the Cash Book. But instead of making such entries once for all in this form they are first made in Contractors Certificates (H) or Contractors Bills (I) and from them in the Petty Contractors Account form IV. Dispense with the preparation of Contractors Certificates and Contractors Bills for Petty Contract work continued from month to month and there will be no reason to complain of extra work. The Contractors Bill (I) is intended to be used only for works completed without intermediate measurements and fragments to Contractors but in this Residency the form has generally been used to show the portion of a work executed and paid for in the month. When form VI is used, simple receipts of fragment - that is receipts without detail of quantities of work &c are sufficient as vouchers. The misunderstanding on this and other subjects has led me recently to recommend (No 8627 dated the 27 March 1874) that each Range Office should be supplied with a copy of the Explanatory Notes &c attached to the forms used immediately under the Government of India. I think the option given in Clause 19 Section I of the Manual and mentioned by Lieutenant Christie refers to whole or large works for which formal agreements and tenders have not been made and which therefore might

Remarks by the Controller

might at the option of Range Officers be either recorded on form VI or in form V which latter is specially intended for Petty Works and records in which separate Contractors may be employed. For my part if Range Officers deliberately use form VI in preference to form V, I should not object to this procedure

29. Though the Contractors Receipt serves a double purpose that fact does not appear to be treated differently from other receipts. In the Public Works Department there are several forms of Receipts to suit different sorts of payment and therefore we would not have one receipt book and the use of several books would cause confusion in

12

of the same opinion. I suggested that they should give the other plan a trial during the current month pointing out that the use of the Petty Contract Account form is optional with the Range Officer.

28. Mr Wiffen states that there are no balances due by Contractors, no advance being ever made, and the accounts fully bear this out.

29. Contract Certificates

The practice of taking receipts on the back of Contract Certificates, though at first sight seemingly convenient, is I think open to objection. The Contract Certificate now answers two distinct purposes, it is a sort of progress report of Contract work, and it is a voucher, and it requires to be filed separately in these two capacities which

of

Remarks by the Controller

of course is impossible. It would be found, I think, a very great convenience if disbursers were furnished with books of receipt forms, in duplicate on which they could take receipts for all payments whatever. Certificates and vouchers would then be filed separately and the risk of loss would be very much reduced.

30. I notice a slight defect in the printed form of Contract Certificate, there is no provision for numbering the Certificates and the consequence is that they are not numbered which makes reference to them difficult. Certificates, Bills for Materials &c. &c. should all be numbered and filed for reference in the order in which they are issued.—

Indeed I think it would be well to issue books of Certificate forms, bill forms &c. in triplicate, instead of supplying

numbering Vouchers and tracing them hereafter. It only requires methodical arrangement of the kind mentioned in para 5 to keep vouchers in good order and available for ready reference.

30. Some mistake in printing. In the Standard form prescribed by the Government of India and adopted in this Presidency, there is provision for numbering. Some forms (as for example, those of Register of Works) are printed without uniformity and without regard to the necessity of binding. It is the practice in other parts of India to issue bound books (Cash Books - Register of Works, &c.) and I think it very

Remarks by the Controller

very desirable that a similar arrangement should be followed here, commencing with the next Edition of forms to be printed.

supplying Overseers with book forms? Mr Nesfield inclined to think that with the forms in triplicate the books would be unwieldy for taking about as of course they must be taken but quite agreed as to the convenience in other respects and very little ingenuity would get over this difficulty.

31. Register of Buildings. Revised Rule 40 Register of Buildings erected and available for reading is maintained in this Office. Such a Register is very necessary the Range Officer promised to have one opened. This is one of the many records for which a general form should be prescribed and proper books provided and for which no provision is now made.

Paras 31 and 32

Yes, it is desirable to have regular books for the purpose. Some Officers consider it useful to have books of some sort while others are indifferent and so there is no uniformity. This not prescribed books, which are ter has been taken up by very few, a sort of scrap

32. In addition to the

the

book

Remarks by the Controller

of book is kept up in which a
be number of accounts &c. ap-
con pearally considered as mis-
for cellaneous are kept in a dum
eq by disconnected sort of way
an for instance the Accounts
rec of Miscellaneous Advances
ave Deposits and Transfers;
wo Statements of Objectionable
an Items, Schedule of receipts
be and Refunds &c. &c. There
30 should be proper books for
in the systematic record of
be all such transactions, such
fo records are absolutely neces-
ca sary for the orderly conduct
is of the business of a Range
bre Office, and it is altogether
to wrong to regard them as
Bi required solely for the infor-
sh mation of the Controller.
fil 33. The truth is that the
in forms and books, the use of
Ir which is authoritatively pre-
le scribed, and which are regular-
Co ly furnished to Range Officers,
Yo provide

Remarks by the Controller

Paras 32 and 34

Squite agree with Lieutenant Christie in his remarks relative to the necessity of something better than the present allowed and forms of Accounts and indeed I have already recommended for the 29th March for the adoption of such a way of working the accounts. We could we should make Annual matters appear much clearer than they do at present to all who are concerned in the Public Works Accounts in the Presidency by a Special and revised Manual and set of forms and although I am certain that the Compilation of such a Manual could not be entrusted to one more fitted for the task than Lieutenant Christie, I hesitate to recommend the immediate adoption of the proposal, believing that if

provide most emphatically for the orderly and methodical record of the transactions of the Range and for the systematic compilation of the Accounts of the Range. Nothing is to much wanted at this moment as for as Accounts are concerned as a thorough revision of the books and forms in use connectedly with the authorization of a Manual of Accounts giving clear and intelligible instructions regarding the use of the different forms in language adapted to the comprehension of those who have to use them. I am convinced that if this were done the labour of Range Office Accountants might be reduced by some thing like thirty or forty per cent, and the less labour might be made to yield vastly better results.

16

Remarks by the Controller.

34. I earnestly hope that you will be able to recommend and that the Government will be pleased to sanction this work being taken in hand at once. I see no prospect of any real commencement being made with the Capital and Revenue Accounts of Irrigation Works. Certainly nothing can be done until the Government of Madras and the Government of India agree as to what is to be done. In the meantime I venture to think and I hope that you will agree with me, that I could not be more usefully employed than on the work referred to in the last paragraph.

35. It would be wrong of me to pretend to believe that the Public Works Accounts of this Presidency are in a satisfactory condition. During the last twelve months there

if the suggestion made in my letter above quoted be adopted and if all Ranges are as thoroughly overhauled as this and a few others have been lately, improvement is likely to follow much sooner than if we waited for a new Manual. It would be a mistake for Lieutenant Christie to undertake what probably would not be completed before the real commencement of our Irrigation Capital Accounts.

Remarks by the Controller

Paras 35 and 36

I should have hesitated to say even part to make these remarks because I should have run the risk of being judged unfavourably and therefore unable to see any good in the Madras Test System of Accounts but Lieutenant Christie without any knowledge of a different style of working and without any bias one way or the other has shown that the Madras System is not what it is supposed to be, simple and perfect. I am bound to express agreement in his opinion. My idea of reform goes further namely to the revision of the whole Executive

there had gradually been growing upon me the impression that the condition of the Public Works Accounts is about as bad as it can be. From the Controller's Office downwards there is an amount of ignorance and an absence of system and method which are really painful in a Department which exists solely for the sake of order and regularity.

36. It seems to me that in this Land Before Ranges and also in many, if not most other Ranges, unless I have entirely misinterpreted all the correspondence which I have seen during the last twelve months almost all the accounts work is done under the influence of an entirely erroneous notion, a notion encouraged rather than the reverse, by the Controller's Office — the notion that the Statement

Nos

Remarks by the Controller

Executive Charges

but as this is a subject which in one sense, is outside of Accounts, and one on which it might therefore be considered that any opinion should not be given without the invitation of Government, I will not further dwell on it.

Remarks by the Controller

18

&c. furnished to the Controller are all original documents required solely for the use of the Controller, and useless to the Range Officer, whereas the truth is that with the exception of the Cash Account current, the documents submitted to the Controller should be simple extracts from books necessarily kept up in the Range Office for the orderly conduct of the business of that Office: the consequence of this is that instead of there being in the Range Office systematic and continuous records of all the transactions of the Range, there are only disconnected copies of statements prepared for the Controller at an enormous waste of labour. — There is only one remedy for this, namely the provision of a complete

complete set of books and forms sufficient for carrying out fully and systematically every necessary step in the record of the Range transactions together with clear instructions regarding the use of the books and forms. The so-called Manual of Public Works Accounts is badly needed.

37. — See my remarks on para 31

37. Two alterations in the present system seem to me very desirable and I will mention them here. The first is to print and to the issue of books found instead of bound books for use in Range Offices. Some excessive wording and endeavour to confusion and irregularity. In almost every Inspection Report which I read I find it mentioned that this that or the other book is not bound and forged as the rules require. Surely the obvious remedy is to issue books bound and forged. —

The

Remarks by the Controller

38. The second alteration relates to the manner in which the separate account of each work is compiled. At present Overseers are supposed to keep for each separate work a Station Book in which the Account of the Work is kept. There is one form for works over £2500, another for works under that amount. It seems to me that for works under £2500, the only part of the Station Book which is of any use to the Range Officer is the Cash Account of Work, in which the labour employed, and materials used ought to be detailed. If a Range Officer requires which he seldom will more detailed information than the Cash Account of Work can give him, he can refer to the Nominal Roll which

Remarks by the Controller

which will give him or enable him to obtain the Station Book. On the other hand for large works the Station Book is an account which it is impossible to expect a man in the position of an Overseer to keep properly. It is an account which could hardly even be properly kept except by an Accountant. Instead of it not one account, it is half a dozen final accounts with perhaps four or five sub-final accounts superadded.

39. I would suggest therefore that the Station Book be done away with and that in each Range Office there shall be kept a book to be called say the "Works Ledger" in which the separate accounts of all works would be kept. A certain number of pages more or less according to the probable requirements would be allotted to each work on its commencement

68 19

commencement so that the account might be continuous for at any rate six or seven months together. Into this book the charges relating to each work would be posted by the Range Office Accountants from the Range Officer's and Overseer's Cash Books exactly as they are now posted by the Salary Overseer from his Cash Book into the Cash Account of Work in the Station Book. At the end of the month the Range Officer would find his accounts of each work complete for all works under Rs 2500 and he would not have to wait as he now must whilst the Station Books are being prepared and copied by the Overseers. For works over Rs 2,500 something would remain to be done in order to show the cost of

Remarks by the Controller

Executive and Account Branches of the Department and as it is not unlikely that some alteration will be made in the present forms of Station Books, I think it desirable not to make any change in this Presidency at present. I should notice however that the preparation of Station Books when entrusted to Sub divisional Officers should not be deferred to the end of the month as seems to be the practice, judging from Lieutenant Colvin's remark in para 39. The Station Books as they are called here are more appropriately styled "Day Books" in other parts of India and the intention is that they should be added to day by day till completed.

Remarks by the Controller

of work done by subheads of Estimates and to make up the Accounts of materials at site and of manufactures. If the principle of the change here proposed — the transfer of the duty of compiling the accounts of such separate work from the Overseer to the Range Officers Assistants — be approved it will be a very easy matter to arrange a form on which Overseers could render the information regarding number of labourers employed and quantities of materials used on works over Rs 2500, leaving the values to be entered and the account completed in the Range Office.

40 The advantages which in my opinion will flow from this arrangement are that the accounts work of the Overseers will be reduced to a minimum; that less work will have to be done

by a fit than is now done by an unfit Agency; that the Range Officer will know what he has not got now, the means of distinctly recording as they arise the charges against each particular work; and that the Range Officer will further know what also he has not got now a connected account of each work which cannot well be mislaid as the loose Station Books are now liable to be.—

41. I am glad to be able to say that every one of the suggestions put forward in this Report was put by me to the Range Officers, Mr. Wiffen, who has had great experience as a Range Officer, and Mr. Wiffen allows me to say that he agrees with my suggestions in every particular; that is to say he agrees with me

Remarks by the Controller

Remarks by the Controller

as to the desirability, and even necessity, to bring as much as possible of Range Officers of having Registers of all Works in progress and also as to the failing of suspending that the keeping up of such Registers really gives trouble; he agrees with me as to the undesirableness to him as Range Officer, of the Station Books for works under £2500, as to the incapacity of Overseers generally to prepare such an Account as the Station Book for large works and as to the superior facility and convenience of the arrangement suggested by me; he also agrees with me as to the extreme desirability of doing away with everything in the way of loose sheets for Office Records, and as to the convenience of having printed books of receipt forms; and lastly as to the extreme

inconvenience

Remarks by the Controller

inconvenience to himself and his Accountants of not having any authoritative Manual to which to refer for real instructions. I mention this in order to avoid being thought to be putting forward more crotchets of my own. I should be extremely unwilling to put forward a suggestion for any change if I were not absolutely certain that it would lead to economy of labour in the attainment of the desired result.—

42. During my inspection of the Cuddalore Range Office my attention was drawn to G.O. dated 20th October 1873, No. 114, from which it seems quite clear that the Government are under the impression that Local Funds now pay for their own Subordinate Establishment

The G.O. referred to has not been received in this Office, and Lieutenant Christies Memorandum of October 1873 was forwarded to the Chief Engineer for Irrigation in that month, as mentioned by me to Government in letter No. 7718 of the 28th January 1874 in which

Remarks by the Controller

I gave my opinion about the adjustment of Establishment charges against Local funds. I may add here that in my opinion the distinction between Local fund Public Establishment and the regular Public Works Establishment should be done away with leaving that combined Establishment employed under Officers of the Public Works Department indifferently on Imperial Provincial and Local Works. The matter has been clearly stated in the Correspondence printed with the Proceedings of the Board of Revenue No. 2977 of 12th November 1873.

Establishment only, Imperial and Provincial funds paying for the Imperial Establishment made Establishment by it may therefore be well to explain to Government that Establishment charges are at present distributed under orders passed in the Financial Department with the effect of making Local Funds pay first the entire cost of the various subordinate Establishment as explained in a Memorandum I have submitted to the Chief Engineer for Irrigation in October last (Controller's No. 6782 of 28th October 1873).

(Signed) G. H. Christie Lieut. R.E.
Deputy Controller of
Public Works Accounts

p. 546

Forwarded to the Secretary to Government
Public Works Department for information
and Orders.-

Offg Controller of
Public Works Accounts

Office of the Controller
of Public Works Accts
Fort St George,
18th April 1894

Pub: Works 1874 Dept:
Dis: 5 Jul Pg: 2361.

From

The Ag Controller
P.W. Accounts

To

The Secretary to Govt
Public Works Dept
Fort St George

No 546

Dated 18th
Recd 20th April 1874.

Sir.

Submitting with observations a Report by Lieut Cebrishie Rd Deputy Controller of Public Works Accounts on his Inspection of the Cuddalore Range

Ch. No: 175-1. 36-6-74

No 619.

Rec'd 22-5-74 & 27-5-74.

Statements showing the Condition of the Records of the Public Works Office of the Cuddalore Range of Cuddalore Division, Circle of Southern District.

To accompany Report dated 18th April 1874.

List of Accounts kept.	State of Account.	Reference to paras. in Inspection Report noticing Account.
Cash Accounts.		
Cash Book	Up to date. Complete & kept in accordance with rules in force. neat.	3. 4. 5
Subordinates' Cash Accounts	Up to date incomplete & kept in accordance with rules in force. Neat.	3A
Cash Abstract of Receipts	Do. neat. Records	9. 10
Do. Disbursements	—do— —do— —do—	9 10
Account Current	Up to date. Correct. No proper book is provided.	11
Pass Book	Up to date. Complete & correct. Neat.	
Treasury Remittance Book	—do— —do— —do—	
Stock Accounts.		
Abstract of Stock Receipts		
Do. Issues		
Abstract Book Parts I., II., III.	No Stock Accounts	12
Account Current		
Schedule of Stock Purchases and Sales		
Half-yearly Register of Stock Articles		

PW. 2361/74

List of Accounts kept.	State of Account.	Reference to paras. in Inspection Report noticing Account.
	1874. 30 June 74 In 18 Nov 74.	
Miscellaneous.		
Station Books	Utterly incorrect. Neat	13. 14. 15
Register of Works	Cannot say whether correct or not kept only for major new Works. Neat.	16. 17. 18
Do. Manufactures	Nil	
Progress Report	Incorrect. Incomplete Neat.	19. 20. 21 22 23 24, 25. 26
Contractors' Ledger	Up to date complete. Correct neat. There are more but petty Contractors	
Petty Contractors' Account	No proper book kept	27. 28
Statement of Road Metals		
Schedule of Miscellaneous Advances	No proper book	32
Schedule of Deposits	do	
Register of Buildings	do	
Do. do. rented	No proper register kept	
Half-yearly Return of Tools and Plant		
Note Books		

Signed C. A. P. Christie Lieut R.E.
Deputy Controller of W. Accounts

Ord. Dept. Jan 1
Brevet Regt of the Marine Forces
34
Fld Off. Controller } P.S. dated 7th April 1875.
Marine }
Commencement
to the Medical Engineer
Staff Dept.
for following forms
which orders were
very much over worked.
Read. Q. no difficulty or
discrepancies to exist to be
referred to the acceptance
of complete receipts for pay-
ments made in French
Secretary. Must return no
receipts for next duration
pmn

from existing practice an-
-lies there be any thing
in it which may be
ascertained to be in oppo-
-sition to the usage or
stipulations in corporation

The subject of para
3 A and B will be separate-
-ly dealt with.

There seems no reason para 9.
why the Each abstract
Book should not be posted
up regularly and the
Range Officer will see to
this during dock inf future.

It is to be regretted Paras 13 to 15.
that more attention is not
paid to the maintenance
of the Station Book which
is

is here designated a point
record of the department
and that advantage
has not apparently
been taken during pre-
-vious inspections of Range
records to ensure the use
and entering of the docu-
-ment being thoroughly
understood by officers and
subordinates. Station books
have been kept for years
and it is unsatisfactory
now to find that little
practical good has ensued.
former inspections owing
to press ~~[illegible]~~ to their
being ignored —

Paras 16 & 18 There seems no im-
-mediate necessity for any
change

change of existing proc-
-edure in regard to these
Registers, and it will suf-
-fice for the present if
steps be taken by the Con-
-troller to enforce confor-
-mity with existing rules.

The attention of
the Range Officer will
be called to the remarks
in this para in respect
of the correct record of the
progress of work under
execution by contract, and
the submission by overseers
of the duplicates of con-
-tract Certificates.

Para 20.

His Excellency the
Governor

Paras 22 & 26

Governor in Council much
incl on British Engineers
erring that Range Officers
diminish the work of their
Office to be attended by con-
-duction of progress Reports
and limiting the number
of copies made. The duty
of the Range Reports
should not be left entire-
-ly to Head Overseers
as appears to be frequently
done, but should remain
with the Per-
-sonal attention of Officer
themselves. The amount of
clerical labor which is
so frequent a subject of
complaint may in this
way be considerably reduced.

Particulars

Particular attention is drawn to the Controller's remarks on these paras as to the details which may be eliminated from the Progress Report furnished by this Office.

Para 27.

In matters entailed the adoption of forms is optional if it is expected that the Controller shall attest Pay & Mess Officers and ensure the requirements of the Order being met in the simplest manner possible.

Paras 29 & 30.

The remarks of the Controller in these paras, and in which His Excellency

Para 31 & 32.

the Governor in Council concurs, do not render any further orders necessary.

Paras 33 & 34.

His Excellency the Governor in Council concurs as to the necessity of a revision of the tables and forms in use and that Controllers be instructed accordingly, Heads of Charges after to undertake the duty recommended of the tables taken up by the Accountant General & Chief Auditor as might thereafter be required.

His Excellency the Governor in Council concurs as to the necessity of a revision of the tables and forms in use and that Controllers be instructed accordingly, Heads of Charges after to undertake the duty recommended of the tables taken up by the Accountant General & Chief Auditor as might thereafter be required.

Paras

10,006—28-2-50.

forms Lieut: Christie will doubtless endeavour to simplify as much as possible, and prepare such forms only as can be readily understood by Brewers and the class of accountants available, and not elaborate documents such as only highly trained accountants can be depended on to keep.

The "ignorance and abhorrence of system and method" which Lieutenant Christie considers to be general may, in the opinion of his Excellency the Governor in Council, be in a great measure removed by instruction and assistance

38 29

assistance from the Controller's Office, which should be constantly afforded. The question of a modification of Inspection charges referred to by the Controller is a matter quite distinct from that under reference.

The subject of Bank Inspection would be more appropriately brought forward separately than as an appendage to the report of the accountant of a Regt. It should be taken up in connection with the revision of forms after the Controller has reported on them.

Para 42.

Para 42 will be submitted to the Financial Department in continuation of the papers already transferred.

10,006—28-2-50.

transferred to that Department.

A Copy of G.O. No. 44 of 21st October 1873 will be forwarded to the Controller for information.

Genl.

Just acknowledge this & allow Department will approve.

I suppose the amount in both cases & Civil Estimates & circ. Funds to be raised next year.

12/5

Copy to Controller

Copies to Chief Engineers

Copies to Colonial Treasurer

Copies to Auditor General 6/7/74.

30

Govt. of India Madras.
PUBLIC WORKS.

Inspection Report

Passing orders on Report of Lt. Christie, by Controller of Pay & Accounts on his inspection of the Cuddalore & South Arcot District

Dated

Read. Encl. 1

G. O. 30 June 1875. No. 1357

Nos. 619-620.

619-620.

Encl to 22-S-74 R. 27-S-74.

Cir 9/5/24 RD 15/5/24

10,066—28-2-30.