

- (1) பக்கங்களின் எண்ணிக்கை 152
 (2) புதுக்கித் திருப்பிய நாள் 26-7-88
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் byo.

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P.W.D. துறை

அரசாணை எண். 2855-56 ஆக்கம்
 மு. கோப்புத் தாள் எண். 13 9 1888 498

நாள் : 13 9 1888 498

சுமார்

படிக்கலோ கண்டபடி கையாளலோ கூடாது

delay of months) in the final settlement of any month's accounts. Some idea of the aggregate amount of trouble and correspondence caused by mistakes in vouchers, may be gathered from the following figures, remembering that, as often as not, a voucher returned by the Executive Engineer to the Sub-Divisional officer, has to be returned by the latter to a section officer; and possibly by him to some other subordinate, or that the contractor must be got to initial some correction. From a bundle of objections to sub-divisional accounts, obtained from the Executive Engineer, Godavari Western division, I find that in September 1886 as many as 149 vouchers were returned to Sub-Divisional officers; in October 39; and in 1887, in October 56, in January 76, in March 59; whilst in some months all vouchers were returned; and from a recent inspection report of the Godavari Central division, it appears that of the vouchers of the Nagaram sub-division, 56 out of 128 were returned in December 1887, 57 out of 100 in January 1888, and 32 out of 172 in February. Besides these there are all the vouchers not removed with the sub-divisional accounts.

5. Altogether I feel sure that directly and indirectly very great relief might be given to Divisional officers and to subordinate officers by a little attention to the causes which lead to difficulties and delays in obtaining and submitting satisfactory vouchers, and it is on this account, and not because of a little inconvenience to the Examiner's office, that I have taken the matter up. I do not share the opinion expressed by so many officers as to their impossibility of applying any satisfactory remedies.

6. The delays occur principally in connection with vouchers for payments to contractors, piece-workers (so-called), and suppliers of materials, and, as far as these are concerned, it appears, from the replies of the officers consulted, that the causes of delay may be stated as follows:—

- (a) Delivery through Sub-Divisional officers of cheques drawn by the Executive Engineer, because the cheque may remain undelivered, and therefore unacknowledged, long after it has been brought to account.
- (b) Transmission of cheques through the post, because the post office often has a difficulty in finding the payees who are continually on the move, and when the letter containing the cheque is delivered, the payee is in no hurry to acknowledge it, even if, as often happens, he does not actually refuse to give a receipt owing to his not admitting the correctness of the payment.
- (c) The necessity of sending vouchers after the Executive Engineer, if he is away from head-quarters when they arrive.
- (d) The necessity of sending bills to subordinates for the purpose of obtaining their signature to the certificates of work done.
- (e) The fact of Sub-Divisional officers requiring subordinates to submit bills in duplicate and deferring submission of vouchers to the Divisional office when less than the required number (3) of copies is received.
- (f) Returning of vouchers to Sub-Divisional officer, or by him to subordinates, for explanation of high rates and unauthorised charges.
- (g) Similar returning of vouchers for the purpose of obtaining the initials of the payee to corrections made by the Executive Engineer, or Sub-Divisional officer, &c., the delays in such cases being frequently increased by difficulty in finding the payee.
- (h) Similar returning of vouchers on account of some informality in the signature of the payee, or in the attestation of the witnesses, or (in case of final payments) because of the omission of the payee to enter in his own handwriting the words "in full settlement" of all demands.
- (i) Multiplicity of forms, which leads to the use of wrong forms and so to the return of the voucher for preparation in the proper form.
- (j) Complexity of forms and consequent frequency of mistakes of various kinds, any one of which may necessitate the return of the voucher for correction.

7. The first cause of delay (a) has already been disposed of by G.O. No. 732 W., dated 3rd March 1888, which prohibits the practice of bringing cheques to account before delivery; it is therefore unnecessary to say any more than that, as this practice

was responsible for a considerable proportion of the delays experienced, so the prohibition of the practice may be expected to effect an appreciable reduction of the cases of delay.

8. The next cause (b) transmission of cheques through the post is responsible for a good many instances of delay in some divisions. In other divisions the practice appears to be avoided as much as possible on account of the difficulty of obtaining vouchers when cheques are sent in this way. I am disposed to think that it would be well to restrict by code rule the sending of cheques (or transfer remittance receipts) through the post. Considering the disfavor with which many Executive Engineers regard the practice, I do not think any practical inconvenience would be caused by limiting the transmission of cheques through the post to cases in which the payees are firms or parties having established places of business and fixed postal addresses, and in which cheques (or transfer receipts or what not) are sent in payment of the full amounts claimed in bills drawn by the payees themselves. This would exclude almost all payments to the general run of contractors; but any slight inconvenience thus caused might be much more than counterbalanced by the removal of the present restrictions on the delivery of cheques through subordinates.

9. At present the code (para. 1371) prohibits delivery of cheques to contractors through subordinates not in charge of sub-divisions. The number of sub-divisions, exclusive of head-quarters sub-divisions in charge of the Executive Engineer of the division, is at present 63, and the number of upper subordinates not in charge of divisions or sub-divisions is 133; the removal of the restriction in question as regards upper subordinates only would therefore more than treble the agency for the delivery of cheques, and would considerably expedite payments. It might perhaps be a very good thing if it were never necessary to deliver cheques at all through subordinates, but if the practice is allowed at all, it is difficult to see why a cheque may not be delivered through a Sub-Engineer or a supervisor who is not in charge of a sub-division when it can be delivered through a sub-overseer if he happens to hold such a charge, or why the same man should be trusted one day and not the next; or why he should be trusted in more important matters and not in this.

10. Then with regard to such payments as might be permitted through the post, I am disposed to think that it would be a convenience to both payers and payees if officers of the department were allowed to freely take advantage of the postal money order system. At present the code (para. 1890) requires that, whenever payments have to be made outside the division, the amount involved shall be remitted direct to the payee by means of remittance transfer receipts obtained from the civil treasury. As letters containing remittances have to be registered, there is no economy whatever in the present system for remittances not exceeding ten rupees—rather the reverse, as the postage has to be paid also—and even when the amount of commission would exceed the registration fees, it seems probable that, as the commission is paid from one Government pocket into another, it might in a great many cases be well to allow payments to be made by postal money order, and so ensure the prompt return of an acknowledgment of payment which would constitute at any rate an *ad interim* voucher.

11. It seems possible moreover that, if the matter were taken up, the Postal department might be willing to undertake service payments for reduced commissions just as they now carry service letters for reduced rates of postage. The charge for a private letter is one anna per tola; that for service letters one anna for every ten tolas; similarly the commission on private money order being approximately at the rate of two annas for every ten rupees; the Postal department might be willing to reduce the commission for service money order to two annas for, say, every fifty rupees. The actual cost of the postal agency is probably very small; the real justification for the charges made to the public is the expense and risk of moving cash; and as the Currency department makes no charge for this when it issues service transfer remittance receipts, the Postal department might perhaps in cases of service remittances forego so much of their charges as represent expense and risk of movements of cash.

12. Since the issue of G.O. No. 2027 W., dated 13th August 1886, I have succeeded in inducing the Postmaster-General to allow Postmasters to receive cheques

GENERAL
ACCOUNT.

Govt. of [1888] Madras.
PUBLIC WORKS.

Dated September, 13th.

Recd.

Encl.

G.O., 13th Sept. 1888, Nos. 2855,
2856 W.

SEPTEMBER.

Vouchers

Forwarding copy of Proceedings passing
orders on reports of Superintending Engi-
neers as to the submission of — with the
accounts to which they relate.

2855/56
8
2ND MAY 1888, No. 1291 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

General
Account.

READ—the following papers:—

From G. T. WALCH, Esq., Superintending Engineer, I Circle, to the Chief
Engineer, Public Works Department, dated Dowlaiswaram, 22nd March
1888, No. 2854 G.D.

I have the honor to enclose letter No. 514, * dated 21st instant, from the Executive
Engineer, Western Division, and to request
* To be returned when done with. that, if possible, the signature of one com-
petent witness besides that of the person
who makes the payment may be considered enough for each petty cash-payment.

ENCLOSURE.

From W. C. DeMORGAN, Esq., Executive Engineer, Godavari Western Division, to the
Superintending Engineer, I Circle, dated Godavari, 21st March 1888, No. 514.

The difficulty in procuring two witnesses to each petty cash-payment was brought to the
notice of the Examiner, Public Works Accounts, Madras, in replying to para. 6 of the audit note
on accounts for November 1887.

2. The Examiner, in his letter No. 509 S.E. 1, of 7th March 1888, has suggested that the
question may be referred for the orders of Government through your office.

3. Petty cash-payments are generally made by the Subdivision officers and imprest-holders
while on circuit, as piece-workers naturally object to travel to the head-quarters of the division
or subdivision to receive a trifling payment.

4. The prompt submission of vouchers is frequently delayed for want of a witness who is
able to sign his name to the name.

5. In para. 2 of his letter under reference, the Examiner states that *any* member of the
Establishment, *other* than the person responsible for the payment, is a competent witness.

6. I have therefore the honor to suggest that one witness may be considered sufficient to
cash-payments. As a clerk is generally present when payments are made, he could witness
marks, &c., and the delay would be avoided.

7. I have the honor to request that, if you agree with me, the orders of Government may
be obtained on the subject.

From the Examiner, Public Works Accounts, dated 23rd April 1888, No. 1391.

In my opinion, no relaxation of the rule should be allowed (unless better cause
can be shown) in the case of payments to "contractors," as, in such cases, there should
seldom, if ever, be any difficulty in getting two witnesses, of whom one at least, and
both when convenient, should, it is thought, always be some member of the divisional
establishment; a contractor generally has a following of some sort, a gumastah and a
friend or two, one of whom could witness when two members of the establishment
are not available.

2. As regards piece-workers, a distinction might, I think, be drawn between
individual piece-workers and gangers or headmen of piece-workers, and in the case
of payments to the latter, attestation of some sort seems desirable, but it does seem
probable that there may frequently be difficulty in getting two witnesses, because the
simple sort of work on which they would be engaged would seldom require a work

GENERAL
ACCOUNT.

Govt. of (1888) Madras.
PUBLIC WORKS.

Dated May, 2nd.

Recd.

Encl.

G.O., 2nd May 1888, No. 1291 W.

MAY.

Petty Cash-payments

Requesting the views of Superintending Engineers as regards the number of witnesses considered necessary in attesting—

2855556
10
3rd MARCH 1888, No. 732 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General
Account.

READ—the following papers :—

From Colonel R. C. B. PEMBERTON, R.E., Secretary to the Government of India, Public Works Department (Account—General), to the Secretary to the Government of Madras, Public Works Department, dated Simla, 10th May 1887, No. 121 A.G.

5. Paragraph 23, Practice of rushing expenditure in March.—The procedure referred to by the Deputy Auditor-General is described in the accompanying extract from his report on the Rangoon Public Works Office of Account. It is left to the discretion of the Madras Government to take any action it thinks proper in this matter. The suggestion of Mr. Byrne will cause the cash book to be closed at the proper date.

Office note from the Examiner, Public Works Accounts, dated Madras, 17th June 1887, No. 221.

In G.O., No. 597 W., dated 8th March 1882, Government passed orders on a report from this office regarding the large number of cheques drawn at the close of the financial year 1880-81. Since then this matter has apparently received no special attention, and, as shown in the margin, the cheques drawn in the last few days of the year, remaining uncashed at the end of the year, have risen from 752 cheques aggregating Rs. 2,53,358 in 1880-81, to 1,428 cheques aggregating Rs. 7,05,684 in 1886-87.

2. When the cash balance statements for March 1887 began to arrive, it became apparent that it would be well to bring the matter again to the notice of Government, and desiring, when doing so, to be in a position to say definitely whether these transactions involved any serious irregularity, over and above the exceptional rate of expenditure at the end of the year, I requested the Executive Engineers of the divisions noted in the margin—divisions in which the balance of uncashed cheques at the end of the year was most exceptionally heavy—to state, with reference to cheques drawn on the 30th and 31st March, whether such cheques were made over to the payees on the same dates, and, if not, on what dates they were so paid over.

Kistna, Eastern.	North Arcot.
Do. Western.	Nellore.
Presidency.	Godavari, Central.
South Arcot.	Do. Eastern.
Tinnevely.	West Coast.
Madura.	Coimbatore.
Nilgiri.	Ganjam.

Office note from the Examiner, Public Works Accounts, dated Madras, 2nd July 1887, No. 291.

[Your office note, No. 1770 C., dated 23rd May 1887.]

In my office note, No. 222, dated 17th June 1887, I dealt with paragraphs 4 and 6 of Government of India letter, No. 121 A.G., dated 10th May 1887, and stated that the subject of paragraph 5 would be taken up separately. I also referred to the matter in my office note, No. 221, dated 17th June 1887, calling attention to the large number and amount of cheques drawn in the last few days of the year, and to certain connected irregularities.

2. The irregularities which do or may occur in connection with the rushing of expenditure, at the end of the financial year, may be considered under three heads, viz. :—

- (a) Ante-dated cheques, i.e., cheques drawn in April, or even May or June and dated 31st March.
- (b) Dummy cheques, i.e., cheques drawn on or before 31st March but retained in the Executive Engineer's possession after that date.
- (c) Insufficient attention to preliminary formalities, due to hurry and pressure.

3. The suggestion made in paragraph 14 of the Deputy Auditor-General's report on the office of the Examiner, Public Works Accounts, Burma,* referred to in paragraph 5 of Government of India letter above

* That each Executive Engineer be required to telegraph to the Examiner on the 31st March his total expenditure for that month, with the number of last cheque drawn. And when there are sub-divisions similar information should be furnished by the sub-divisional officers.

quoted, is aimed solely at the first kind of irregularity (a), i.e., at the practice—or the supposed practice—of drawing cheques after the close of the year, and dating them as on the last day of the year, in order to evade the rule as to lapsing of grants. Government has to consider

whether it is necessary to provide at all for this description of irregularity, and, if so, how to deal with it.

4. My first impression was, that it was not necessary to make any provision at all; and even now I do not think there is reason to suppose that the practice is adopted by any officer of the Madras Public Works Department. But information given to me confidentially by an officer of the Executive Branch has convinced me that such things have been done before, not perhaps by an officer actually employed at the time in the Public Works Department, but at any rate by one who might any day be so employed, and therefore it may be as well to guard against any repetition of the practice.

5. I do not, however, recommend the adoption of the suggestion made by the Deputy Auditor-General. It is as well to bear in mind what the transaction in question really amounts to. In plain English it is the utterance of a series of deliberate falsehoods—as to which however see also paragraph 8 below—and an officer who is prepared to do this, is not likely to be very particular as to the means of defeating any check introduced in order to prevent it. A check that is easily defeated is worse than useless.

6. The check proposed by the Deputy Auditor-General would I think be defeated by a very simple expedient. At the time when the officer is required to telegraph his total expenditure he knows, to a rupee, what he wants his expenditure to be; he also knows fairly well what payments in the aggregate he will be able to make during the month—or whatever the time may be—during which he wants to draw and ante-date cheques, even if he cannot, at the time, forward his payments in sufficient detail to enable him to draw dummy cheques, and so avoid ante-dating. There is nothing whatever to prevent him from telegraphing any sum he chooses, and afterwards making his expenditure up to that amount by ante-dated cheques. The rules of the department require him to keep his cheque book under lock and key (Code paragraph 1612); and if he chooses to draw his cheques himself, nobody will know when he drew them. It is a question of cooking the accounts somehow; and if

he is prepared to cook them at all, he will cook them in a new way when the old way is closed.

7. I think therefore that, whilst the proposed check would certainly be considered as casting an unmerited slur on ninety-nine, or more, officers of a hundred, it would be laughed at by the individuals at whom it was aimed, who indeed would probably find a new pleasure in defeating the check invented for their especial benefit.

8. In my opinion the remedy—if any is required—should be looked for in another direction. However irregular may be the practices occasionally adopted in this connection, they are not adopted with any view to personal benefit. To some slight extent the desire of obtaining credit for spending the grant may perhaps operate; but I am inclined to believe that, as a general rule, an officer who does this sort of thing does it under the mistaken notion that he is helping Government in spite of itself, that is in spite of the rules it has laid down; and that he is really doing the best for the interests committed to his charge; and I believe that a little plain speaking is all that is really necessary to prevent such practices. At present there is not a word about the matter in the code. If it is necessary to do any thing, I would introduce into the code a distinct prohibition of such practices, with a statement in plain English of what they amount to, and of the right in which they are really regarded by Government. I believe that would be quite sufficient.

9. If, however, Government thinks that some positive check is necessary, then I would suggest that every Executive Engineer and every sub-divisional officer having a drawing account, be required to post to the Examiner's address, on the 1st April in each year, under registered cover, an exact transcript of the last two pages of his cash book, the accountant or sub-divisional officer's clerk being responsible for the despatch of the transcript, if the Executive Engineer or the sub-divisional officer should be absent. I am not recommending the adoption of this check: I am only pointing out that, if some positive check is considered necessary, this, in my opinion, is the only one that would be really effectual.

10. Then as to dummy cheques, that is cheques drawn and brought to account, but not paid away. The dummy cheque may be deliberately fabricated, or it may be the result of accident. In the first case the cheque is drawn at a time when, or under circumstances in which, the officer drawing it knows that he would not be justified in paying it away; and he has no intention of paying it away: he only wants to bring the charge to account. This is distinctly prohibited in Code paragraph 1627. In the second case the cheque is drawn with every intention of paying it away, and in circumstances which would fully justify such payment; but some accident prevents it being issued, and it remains in the officer's cash chest. The code is silent as to what should be done in such cases; but in note 5 on Form M-3 the officers of the department are instructed that "a cheque should not be drawn until it is intended to be paid away, and no cheque should be entered in the cash book until it has actually been paid away."

11. Judging from the facts reported in my office note, No. 221, dated 17th June 1887, I see no reason to suppose that in Madras dummy cheques are deliberately fabricated in contravention of Code paragraph 1627. The only case which suggests any thing of this sort is that of certain cheques drawn by the Executive Engineer, Nilgiri division, and "reserved" by him; but from the Executive Engineer's explanation I am satisfied that the cheques were properly drawn and might have been paid away to the contractor as soon as drawn, but that they were held by the Executive Engineer as the agent of the contractor at the request of the latter. I think the proceeding was irregular and objectionable, but there was no contravention of Code paragraph 1627. But though there may be no disregard of Code paragraph 1627, it appears that the latter part of the rule quoted at the end of paragraph 10 is habitually disregarded, and that many cheques are drawn, and improperly brought to account, although actually remaining for days and weeks in the possession of the Executive Engineer with the result of falsifying the accounts and unduly swelling the expenditure against grants; and it seems not improbable that a considerable number of these

and with reference thereto to suggest that, if Government wish to prevent a recurrence of the same this year, it would be well to issue orders at once calling the attention of Superintending Engineers to the necessity of seeing that payment of bills is not deferred until the very end of the year, and that no payments are recorded in the accounts which are not *cash paid* more and completed within the year, i.e., no entries should be made in cash books except of cash paid or of cheques actually handed over to the contractors or other creditors before the close of the month of March, on account of work actually measured, and for which bills have been received, examined, and passed by the disbursing officer.

Order—3rd March 1938, No. 732 W. Public Works.

The Government are of course not necessary to issue any special orders regarding anti-dumping bills. Every officer must be well aware that there is no time to be lost in the case of any possible order for a proceeding which is to be made to the Government.

2. In the matter of cheques drawn on or before 31st March, but retained in the possession of the Executive Engineer after that date, it is desirable that there should be a definite ruling in the code as to when a cheque may be drawn, coupled with a caution that no cheque should be drawn unless there is a reasonable probability that the cheque will be paid away very shortly.

3. It should also be understood that a cheque is not to be entered in the accounts until it has actually been paid away, but as delay between drawing and paying is sometimes unavoidable, a register should be kept of all cheques drawn but not paid away and consequently not brought to account.

4. In order that the expression *paid away* may be clearly understood, the interpretation as given by the Examiner of Public Works Accounts will be entered in the code.

"A cheque is only paid away when it is handed to the payee, or to his authorized agent, or sent by post directly to the address of the payee; it is not paid away as long it remains in the possession, or under the control, of any officer of the department, or is in transit from one officer to another."

5. With regard to the general question of rushing expenditure at the end of each financial year, while fully aware of the difficulties with which officers have to contend in order to avoid the lapse of grants, the Government must be reassured Superintending Engineers and all concerned, the necessity of seeing every officer to distribute expenditure equally throughout the working season, and they have no doubt that a great improvement in this direction can be effected.

6. The Secretary to the Code Committee will draw up the draft code embodying the spirit of these orders, for introduction into the Public Works Code.

(True Extract.)

(Signed) H. R. MEAD, Colonel, R.E.,
Joint Secretary to Govt. P.W.D.

To Superintending Engineers,
To the Examiner, Public Works Accounts,
"Consulting Engineer to Government."

Chief Engineer

Ed. A. Aubert,
Spare Copies

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Central Office No.

P. W. D. FORM.
No. M 17.

DIVISION—

No.

SUB-DIVISION—

N

Bill for Materials.

Rates approved.

Pay Rs. *

Station

Dated 188

Signature of Executive Engineer.

* Reiterate the amount in words and whether "in Cash" or "by Cheque."

Supplier's Receipt.

Received Rupees ()

on account of the materials detailed in this Bill * as a final payment in settlement of all demands.

இந்த மாதிரி, கட்டப்பட்ட பொருள்களின் மதிப்பு, கட்டப்பட்டிருக்கிறது. இது, இவ்வாறு குறிப்பிட்டு, பெற்றுக்கொள்ளப்படுகிறது.

இது, இவ்வாறு குறிப்பிட்டு, பெற்றுக்கொள்ளப்படுகிறது. இது, இவ்வாறு குறிப்பிட்டு, பெற்றுக்கொள்ளப்படுகிறது.

Station

Dated

Rupees

Witness

Stamp

Signature of Supplier.

* To be scored out when the payment is not final.

NOTES.

REFERENCE TO MADRAS P.W.D. CODE.

PARAS. 1744, 1801 AND 1829.

1. Work should be promptly measured up and paid for, running accounts being avoided as much as possible.

2. When the payee signs in the vernacular, the amount acknowledged should also be noted in vernacular as well as in English.

3. A receipt stamp is required for every payment exceeding Rs. 20.

4. The words in the heading within "Prepared at Piece-worker's request" will be scored out when the Piece-worker prepares his own bill.

5. The signature of the payee should be attested by two competent witnesses when made by a seal or by a mark, and also in all cases, even when he signs his name, when he is not well known and is paid in cash.

6. Payments made by Cheque need not be attested.

7. A certified copy of a receipted voucher should be retained by the officer concerned, whenever such a document is required to complete the records of his office, but the recipient should not be required to sign such copy himself.

CENTRAL OFFICE No.

P. W. D. FORM.
No. M 11-A.

DIVISION—

SUB-DIVISION—

PIECE WORKER'S BILL.

(To accompany the accounts for the month of 188)

Name of Piece-worker:—

Name of Work.—

Authority for Work.—Estimate Register No. of 188 -8

No. of this Bill ...

Cash-book No. ...

Work Voucher No. ...

Schedule No. ...

Remarks by Executive Engineer

Pay Rs.

only, by cheque.

(Signed)

Dated

188

Executive Engineer,
Division.

Received Rs.

only on account of the abovementioned work, as per memorandum below.

(Signed)

Dated

188

Piece-worker.

Memorandum of work done and payment made.

RS. A. P. RS. A. P.

Total value of work done up to date

Previous payments as per bill No. of 188

Payments now made { By Cash

By Cheque No. of

Accountant.

Balance due

MEMORANDUM OF PAYMENTS MADE.

	RS.	A.	P.	RS.	A.	P.
Total value of Work done						
Amount of previous payments from last Certificate No. forwarded with the Accounts for 188						
By Cash Rs.						
" Cheque No. 188 of						
Payments now made						
" Value of Stock supplied						
" " other materials						
" taken over by Contractor						
Balance due						

Received Rupees

as above, on account of this work.

By Cash

By Cheque

Stamp

Station

Dated

Rupees

Witnesses

Contractor

(Name of Contractor in English.)

REMARKS BY THE EXECUTIVE ENGINEER:—

(Here enter the nature of the work examined, taken, or other examination of the work and the results of such examinations.)

Signed

Dated

188

Executive Engineer.

Assistant.

Superintending Engineer's Office 4th Circle

Coimbatore 22 December 1887.

No. 478

E.M.

FROM

COLONEL J. BEATTY B. E.,

SUPERINTENDING ENGINEER,

FOURTH CIRCLE.

To, &

The Chief Engineer,
Public Works Department.

Sir,

With reference to G.O. No. 2930 M. of 14th November 1887, I have the honor to report that the principal causes of delay in submitting vouchers in a complete shape with the accounts to which they relate are:—

I Bills, accompanied by cheques, are sent to Contractors at considerable distances from the Head Quarters of the subdivisions for acknowledgment, and the bills ^{to be} returned receipted. In some cases the bills are delayed owing to circumstances over which the Contractors have no control, such as their absence from home when the documents arrive.

FROM

COLONEL J. BEATTY R. F.,
SUPERINTENDING ENGINEER,
FOURTH CIRCLE.

Dated: 2nd December 1887.
Recd:)

No. 478
E.M.

Encls: nil.

Account Reporting
the principal causes of
delay in submitting vouchers
in a complete shape with
the ——— to which they relate.

11/12/87

No. 1941

FROM

Col. H. Smalley R. F.
SUPERINTENDING ENGINEER,

THIRD CIRCLE.

TO

THE Chief Engineer
P. H. S.

Madras

SIR,

Enclosures.

I have the honor to report as
directed in G. O. D. 2930 D dated 4th
November/87 on the delay of vouchers
submitted by Executive Engineers to the
Examiner P. H. accounts.

2. The Executive Engineers of this circle
have been communicated with, and the
gist of their replies is to the effect as put
by Mr. Johnson of Budapest that with
small staffs and large divisions delay
to a great extent is unavoidable. Where
the Executive Engineer is the sole pay-
master as in Budapest at present, and
has to be continually moving about his
division, and the Sub-Divisional officers
(through whom cheques are generally sent

From
The Superintending Engineer,
IIIrd Circle.

To
The Chief Engineer
P.W.D.
Madras

Dated 21st
Received } December 1887.

Enclosures.

No. 1941

Delay of Vouchers submitted
by Executive Engineers

Reporting on the same to the
Examination Commission.

Over
26.11.87

No. 1739 J

Superintending Engineer's Office to Chief
Engineer, P.W.D., 28th December 1887
Recd 29th

Thos. Laith Col. J. Penney Esq. R.E.
Supg Engineer, III Circle
Trichinopoly
To The Chief Engineer, P.W.D.
Madras. 2855 JSB

Sir With reference to G.O. No. 2930W, dated
4th November 1887, I have the honor to report
that the reasons, given by Executive Engineers
regarding the delay in the submission of
vouchers with the accounts to which
they relate, are briefly summarised
as follows:—

Ramnad Division

(1) By Cheques in payment of bills
having to be sent through overseers
to Contractors, who refuse to attend
in person at the Divisional Office owing
to the distance at which they are situated
from their residence.

Nagapattinam Division

(2) Vouchers have occasionally to be
returned to Sub-Divisional Officers or
are delayed in their offices for revision
or correction; and want of initials
by Contractors, who have gone back to
their villages, and have to be sent for from
Great

2855858

(7) To mistakes owing to complexity of forms of Vouchers.

Trincomally Division

(2) When vouchers are incomplete in the way of requiring initials to the corrections made in them by Sub-Divisional Officers.

he is inspecting, and Vouchers are not signed for many days after Cheque is drawn.

(1) Contract works have been ordered to be paid by the Executive Engineer. These bills are submitted as near the end of the month as can be to enable the payments made to be as large as possible. And to show proportionate expenditure. It is not always convenient for Contractors at one end of the Division to come for payment; so the Cheque must be sent through Sub-Divisional Officer.

Trichinopoly Division

(1) When Contractors sign receipts in vernacular, they have to write the amount in their own hand writing. By an oversight this is omitted in some cases or also initials by them to correct. When the accounts are about to be submitted these are noticed, and the Vouchers are kept back for completion.

Trichinopoly reports that cases of delay from this cause are very rare.

Perias Division

Nil.

Cause

2855856
Cause No (1) is directly due to the existing rules which compel payment to be made by the Executive Engineer. On this point I have already reported fully in my letter No. 1407.2.8 of 27th October 1887.

No (2) Can only be avoided by greater care on the part of Sub-Divisional Officers; it is probable that a very large percentage of cases of delay are due to this cause, and with every possible precaution some cases will remain. All that can be done is for Executive Engineer to impress upon their subordinates the necessity for accuracy in the first submission of Vouchers.

No (3) is unavoidable and the number of cases made it will vary almost directly as the size of the Division and the difficulty of communication. The average size of the Divisions in Madras is so large and the Subordinates are so scattered, as compared with other provinces that a certain number of cases must always remain.

It is not clear why any cases of delay should ~~not~~ take place from No (4), as any signature required should

should be attached before the payment is made. Delay in actual payment might take place from this cause, but not delay in the submission of Vouchers. No (5) like No (2) must be dealt with by Executive Engineers themselves, but I doubt whether there are many cases under it.

No (6) appears to be due to the bills being prepared by subordinates instead of by Sub-Divisional Officers, and should not be allowed to sit.

No (7) I do not much believe in.

No (8) Some carelessness on the part of clerks, and probably does not often occur.

No (9) is of very rare occurrence, where it actually hinders application for additional assistance should be made.

I have never found Government unwilling to grant additional clerical help where the necessity is clearly shown.

No (10) is in substance No (3); it is only noticed separately on account of the experience used by the Executive Engineers that the Deputy Examiner has ordered a certain course to be followed. It is no part of the duties of the Deputy Examiner

when

2855 156
when inspecting the accounts of an office, to give orders upon any point. In this case however the course itself appears to be correct, and any deviation from it would probably lead to evils far greater than an occasional delay in the submission of an acquittance roll.

No (11) is only a variety of No (2).

To judge from the reports received from Executive Engineers cases of delay in submission of Vouchers are not frequent in this Circle. I agree with the Examiner in thinking that a large proportion of those that do occur might be avoided by some care on the part of Executive Engineers and their subordinates, but there will always remain a certain number of cases under causes No (2) and No (3), and as long as the present rules about payments to Contractors hold good, there will be many under No (1).

I have the honor to be,

Sir,

Your most obt. Servant

John D. J. Little Esq.
Superintending Engineer to the

Executive Engineer

Beechington, N. Y.

payments to Contractors is that the
Sub-Division Officer submits a bill
which is checked in the Division Office,
and the Executive Engineer then
draws a cheque which is sent with
the bill to the Sub-Division Officer
for delivery to the Contractor. The
receipted bill is finally returned
to the Division Office and forms the
voucher for the payment. Now suppose
the Executive Engineer draws a cheque
late in the month, say, between the
25th & 30th. The amount of the cheque is
of course entered in his cash-book as
a payment. The Sub-Division Officer
may not however receive the bill
till the 3rd or 4th of the succeeding
month, and on sending for the
Contractor he may find that the latter
has gone off to collect labor or materials,
or on his private affairs, and does not
return till, say, the 20th, in which case
the voucher will not be received in
the

the Division Office till after the 25th
or even to have gone in. Of course the
Contractor may be delayed much
beyond the 20th, in which case the
Contractor must await his return. It
may be said ~~that~~ "why not send the
cheque & bill after him by post," but
this is found to be objectionable, for
either he does not realise that anyone
is a hurry, or he signs in the wrong
places, or he does not initial the corrections,
or leaves undone something else
that he ought to have done.

3. Or, again, it may happen that
corrections have been made in the bill
by the Executive Engineer, such as
deductions for bad work, &c., which
the Contractor does not accept, and
refuses to sign. Then there has to be
correspondence, and delay results.

4. I believe that at least 9 out of 10
of the cases of delay complained of
will be found due to one of the above
causes. The Code (para 1818) seems to
have

have contemplated some such possibility, and to have intended, in order to avoid delay, that Contractors should present their bills in person. This however for several obvious reasons is found not to be possible to carry into practice.

5. It will thus be seen that the explanation of non-submission of vouchers, that they have not been received from the Sub-Division Officer, is though unintelligible to the Examiner, often the only correct explanation. It may be asked whether any remedy is possible to prevent the delay. However unsatisfactory it may be to have to say so, I can suggest none, which would not interfere with the convenience of Contractors or Executive Officers. And as the cases in which delay must occur are but rare, and as the Examiner's Office cannot be put to much inconvenience by occasional delays, the matter is apparently one of no great importance.

6.2

2855836
35
6. I have confined myself solely to those cases in which the cheque is issued by the Executive Engineer, and has to be sent to the Sub-Division Officer. When the Executive Engineer or Sub-Division Officer pays the Contractor direct, there should be no delay possible as regards the voucher, for all signatures ~~etc.~~ should be obtained before the cheque is issued.

I have the honor to be

Sir

Your most obedient Servant



Executive Engineer

Buckingham Palace

1st Quater to Ld's Ho 407/L
29-1-88-

From

G. Vincent Esq.
Executive Engineer
Buckingham Canal

To
The Supt Engineer
2nd Circle

Dated 29
Dec 1887

No. 107/L

Encls: Nil-

Delay in the Submission of
Vouchers that should accompany
monthly accounts

Reports the circumstances
under which — occurs.

Keep this & other replies
are reserved. N.H.S.

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No. 407/L

Suptg. Engineer's Office,
2nd Circle, Rozavada.
29 January 1888.

From

J. Hannan Esq.
Superintending Engineer,
2nd Circle

To

The Chief Engineer,
Public Works Department,
Madras.

Sir,

Enclosed

With reference to G.O. No. 2930.W.
of 4th November 1887, I have the honor to
enclose an original letter from Mr.
Vincent which explains very fully some
of the difficulties which militate against
the punctual submission of Vouchers and
which cannot, so far as I can see be
obviated.

2. There is no reason when Sub-
Division Officers are cash disbursers, why
they should not submit Vouchers with
their accounts punctually and as a
rule they do, so submit them, but all
the vouchers so sent cannot be forwarded
with the Divisional accounts as a certain

numbers will have to be returned to the Sub-Division Officer to obtain the initials of the Contractor to corrections made in the Division Office. Mr. Vincent in his letter shows the delay often arising owing to contractors not coming for Cheques sent to the Sub-Division officers to hand them, the delay in getting them to initial to corrections in their bills is considerably greater. It is not an easy matter to get hold of a petty contractor after he has received payment for work. He may have to come along distance to put his initials to a clerical error involving in nine cases out of ten only a matter of a few annas, even if the correction be in his favor it does not recompense him for the time and trouble involved.

3. I can see no reason why the Accountants' initials should not be accepted under the circumstances for all such petty clerical

37
I have the honor to be,
Sir,

Your most Obedt. Servant,

J. Hannon
Superintending Engineer,
2nd Div.

From

The Public Engineer
2nd Circle

To

The Chief Engineer
P & D

Dated 27 January
1888

By 2-2-88

Encls. one

No 407 by L.

Accounts. Vouchers.

Referring the circumstances
which prevent
the submission of

SUPERINTENDING ENGINEER'S OFFICE,

V Circle, Madras,

Chennai, 20 February 1888.

From

Colonel H. M. Vibart R.E.

2555/56

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SUPERINTENDING ENGINEER, V CIRCLE,

To

The Chief Engineer

Public Works Department

Sir,

Enclosures.

With reference to G.O. No 2930 W
dated 14 November 1887, I have the honor
to state that as reported by the Executive
Engineers, the various circumstances which
prevent the submission of vouchers within
the accounts to which they relate, are:

- 1 Imprest vouchers have to be returned to
Subordinates for correction.
- 2 Vouchers prepared in the Division and
Sub Division offices have to be sent to
Subordinates for signature.
- 3 Cheques and Vouchers sent to Contractors
by Post take time in transit, at times the
Contractors are not to be found by the Postal

Beons

Order, and as the letters containing the
Cheques are registered, they are kept back
till the Contractor is found.

4. In cases in which Cheques are sent
to Contractors through the Divisional
Officers, there is sometimes delay in contractors
going to Divisional Officers to sign the bills
and receive the Cheques.

I have the honor to be,

Sir,

Your Most Obedient Servant

Herbert P. Robert Col. R.E.

Supt. Engineer & Co. Secy.

From

The Superintendent Engineer
to Circle

To

The Chief Engineer

P.W. Department.

Dated 20th

Per

February 1888.

No 4912.

Vouchers. States
the various circumstances
which prevent the sub-
mission of — with
the Accounts to which
they relate.

mem
22.2.88

The 221 Vouchers relating
to the Current month's accounts,
more than $3\frac{1}{4}$ of these vouchers
refer to previous months as
shown below and the atten-
tion of the Sub-Division officer
is invited to the remarks on
the previous objections lists
with a request that necessary
arrangements may be made
for the regular and punctual
payment as early as possible.

Voucher No 158.

80 902 7,34,69,156,162,183,186.

2, 4, 42, 43, 47, 48, 52, 53
to 58, 60, 64, 68, 70, 155, 168, 217

100 - 10, 11

March 1887

April 1887

May 1887

June 1887

in column
It is herewith returned for
necessary correction.

When No 36.

Brought to notice the misapprehension
of the amount and requested
that it may now be corrected.

The value of work done
by the Maistries and
mistake for the period
their pay is drawn, should
have been noted on the
chess as requested in the
last deposition. This
should receive attention
in submitting the next
report.

When No 24,
43, 64, 65, 100
07, 126 2428.

No. 367

2855 556

D. P. W.

Executive Engineer's Office Godavari Western Division.

Dated 13th Dec 1887

From

The Executive Engineer

Godavari Western Division.

To

The Superintending Engineer
First Circle

Enclos

Sir,

With reference to G.O.
No. 2930 dt. 4.11.87 com-
municated with your
receipt No 317 lft. dated
2.11.87, I have the hon-
or to inform you that
after accounts from Sub-
Divisional Officers are
received in the Divi-
sion office, an "objection
statement" is prepared
and returned to the
Sub Divisional Officers
for their attention. I
have enumerated below
the principal objections

made to Subdivisional
Accounts, in previous
months, and these will
explain why it is ne-
cessary to return
vouchers to the Sub-
Divisional Officers.
Consequently why it is
not always practicable
to submit the Divi-
sional Accounts in
a complete form.

1. Vouchers are by no
means invariably pre-
pared free from con-
-rections, and the cor-
-rections are often left
uninitialed by payers
and disbursers. When
so returned, they are kept
by the disbursers until
the payers present them-
selves again, and
some days delay occurs
in each case.

No.

D. P.

From

The Executive Engineer

Godavari Western Division.

To

The

Dated

Despatched

Received

Enclos

Subject.

133

2. Vouchers have also
frequently to be returned
because of 285856

(a) Omission of dates of
preparation of Bills.
(b) Omission of dates of
payment.

(c) Amount of payment
in figures differing
from that shown in
words and vice versa.

(d) Omission of dates of
last payment in case
of bills of piece work
who have a running ac-
-count.

(e) Omission of Subdi-
-visional Officers re-
-marks from the Bills.

3. In this particular
Division certain of the
disbursers are lower
Subordinates in charge
of sections, and they possess
little or no knowledge
of D. W. Accounts. It
is necessary that they

should be disbursements.
otherwise payments
would inevitably fall
into arrears.

4. The failure to
submit vouchers with
the accounts from the
Division Office does not
arise from the non-
submission of vouchers
by the Sub-Division Offi-
cers but from the
fact that they are sub-
mitted incomplete
or with clerical errors.
It would be only wasting
time to send them on
to the Central Office in
this state, cases in which
payments are made
without taking any
vouchers are I should
say very rare.

5. I enclose an
objection paper of

this office for your
information. 225/58

43
I have the honor to be

Sir

Yours most Obedt Servt

W. J. Morgan

10/57
12/57
Executive Engineer

Copy 4/12 5/12

D. P. W.

2855 JSB

44

From

The Executive Engineer

Godavari Central Division.

To

The

Superintending Engineer

for District

Camp

Ralli

Dated

8-1

December/07.

Despatched

7-1

Enclosures.

Reference

G.O. No. 3746 of 22/11/07, and G.O. No. 2920 of 4/11/07

Sir

With reference to the above,
I have the honour to remark that
I do not think the practice of
not all from sale of office making
payments without taking receipts, and
from taking receipts while while they
are correct, as receipts for money
paid, do not fulfil the requirements
of being as complete vouchers fit to
bear scrutiny as to details in
court of law.

The preceding bill form M 149
is a very complete document,

From

The Executive Engineer
Godavari WesternTo The Supg. Engineer
First CircleDated 10-1 } December/07
Despatched 4-1 }Subject.

Accounts.

Vouchers

Reports as to the
Circumstances which
prevent the submission
of - with the accounts
to which they relate

but requires great
attention in filling in, & those
have to be returned for correction
such as not entering the page of
statement book, omitting signature
in various places, alterations
not initialed. The Sub D^r Officer
& their clerks & subordinates have
not yet got accustomed to the
accuracy of the form & it for a
beginner more clerical work than
plan till lately observed of having
a lot of men on one bill. I am
not afraid it is as necessary the
sequence of having a large number
of men working, & the more power
we I hope soon learn that they
will send in their bills completely
filled in, & without any misapprehension
receipts from me of the submitted
which have to be returned to be
filled in on other forms.

The work in Sub D^r office is de-
sided heavier than it used to be
owing to the use of form M 14 &
especially so it has been the pro-

practice to make stoppages pending
check measurements, sectioning hauls
& other papers which keep the accounts
running on. The lately temporary
gumantes were also employed in Sub
D^r office & charged to work, the stopping
of this has given more trouble to
existing clerks, for instance, I am
told that last year 4 men were
always employed in Nagarum
Sub D^r office, though now with the
increased establishment, only 2
are allowed; 3 of the 4 men were
gumantes, & of course, the loss of these
hands has upset the work.

I think more system & regularity
about the work will improve matters,
but if the practice of having cer-
tified copies of these statements
for use kept is enforced, it will
mean at least another man's work
in Division office.

Nearly all the vouchers overdue
from this Division are due to bills
being returned to Sub D^r officers
for corrections & completions &

in the same manner as
the other books & in the
is some statements in the
submission it would probably
be well to institute a regular
fine for subordination for every
time they pay on a voucher -
without saying that it is complete

I have the honor to

be

Very Respectfully

M. S. S.

Executive Engineer

No. 38 of

2835 JtB

46

FROM,

G. T. Walsh Esq

THE SUPERINTENDING ENGINEER

FIRST CIRCLE.

TO,

THE CHIEF ENGINEER

D. W. Dept
FOR IRRIGATION.

Serials 2

DOWLAISHWARAM, 14 April 1888

Depd 18th

SIR,

With reference to G.O. 2930.4-11-87
I have the honor to state that the delay
in submission of vouchers arises in almost
all cases from the fact that they come in
to the Division Offices with some error
in filling in which though in most cases
trifling and not affecting their value
as receipts yet renders them unacceptable
to a strict accounting branch & therefore
they have to be returned for correction: 1. &
amounts are written in figures where they
should be written in words & vice versa.

2. The writers who have the prepara-
tion of these vouchers are generally men
on small pay & therefore neither as a
rule clever or experienced and I am
sorry to say cash disbursers and Sub

Division officers often do not, in spite
of all that is said & written to them,
take personal trouble to see that their
vouchers are correctly prepared in all
particulars.

I enclose fair samples of the opinions of
Executive Engineer on the subject. Enclose
letter from the Executive Engineer Central Division
Gedareni & one from the Execut^{ve} Engineer Western Division and I
would draw attention to the statement
which the latter encloses showing the ex-
cess found in the vouchers of one of his
Sub Divisions for one month, and that
one by one means the month in which
there is a piece of work. The Sub D^y
which then sent in 221 vouchers had be-
sides the usual writer & class 5th Grade
a specially sanctioned temporary writer
on Rs 15 a month.

I regret the delay there has been
in attending to this matter arising to
a considerable extent from delay in
receiving replies of some of the D^y officers.

Yours truly
Sd/-
Sd/-

W. S. D. S. D.

Supt. Engrs. Circle

47

FROM,

THE SUPERINTENDING ENGINEER

FIRST CIRCLE.

TO,

THE CHIEF ENGINEER

FOR IRRIGATION.

Madras

DATED

DEPOTCHED

RECEIVED

14th } April 1888
18th }

No. 3886

ENCLOSURES. 2

SUBJECT.

2855-564

Vouchers

Gives facts which
cause delay in
the submission of
with the accounts to
which they relate

No. 1729 C.

Government of Madras.

PUBLIC WORKS DEPARTMENT,

Chennai, 27 April 1888.

OFFICE NOTE.

From

W

To

C

Current Nos 9889

& 10608 of 1887. &

7, 988, 1723 & 3740

of 1888.

Replies to S. L.

2930 W 4.11.87.

For favour of

Remarks.

W. L. S. S.

Dr

1924 720-788
Page 15

2855 156 310
68

and it is in the latter that the real inconvenience is felt. Not only is the number of missing vouchers much greater in divisional offices, but the absence of each individual voucher is then of much greater importance. Whatever may be said and ordered the narrations of transactions in imprest and sub-divisional cash accounts never will be so complete, if indeed it is desirable that they should in all cases be so complete, as to afford all information necessary to the divisional accountant for posting the divisional accounts. To a great extent he is obliged, and always will be obliged, to depend on information to be obtained from the vouchers, and if the vouchers are not submitted with the sub-divisional accounts, his compilation of the divisional accounts will be imperfect, and difficult and unpunctual. To a certain extent, but in a much less degree, the want of information to be obtained from vouchers, is felt in the Examiner's office.

3. Again, the correspondence, the inevitable correspondence, which takes place between the divisional

2855156 50
51

(c) The necessity of sending vouchers after the Executive Engineer if he is away from Headquarters when they arrive.

(d) The necessity of sending bills to subordinates for the purpose of obtaining their signatures to the certificates of work done.

(e) The fact of sub-divisional officers requiring subordinates to submit bills in triplicate, and deferring submission of vouchers to the divisional office when less than the required number (3) of copies is received.

(f) Returning of vouchers to sub-divisional officer, or by him to subordinates, for explanation of high rates and unauthorized charges.

(g) Similar returning of vouchers for the purpose of obtaining the initials of the payee to corrections made by the Executive Engineer, or sub-divisional officer etc., the delays in such cases being frequently increased by difficulty in finding the payee.

(h) Similar returning of vouchers on account of some informality in the signature of the payee, or in the attestation of the witnesses, or (in case of final payments) because of the omission of the payee to enter in his own handwriting the words "in full settlement" of all demands.

(i) Multiplicity of forms, which leads to the use of wrong forms and so to the return of the voucher for preparation in the proper form.

Complexity of forms and consequent frequency of mistakes of various kinds, any one of which may necessitate the return of the voucher for correction.

285586 6/52
limiting the transmission of cheques
through the post, to cases in which
the payees are firms or parties
having established places of busi-
ness, and fixed postal addresses,
and in which cheques (or transfer
receipts or what not) are sent in
payment of the full amounts claimed
in bills drawn by the payees
themselves. This would exclude
almost all payments to the general
run of contractors; but any slight
inconvenience thus caused might be
much more than counterbalanced by
the removal of the present restric-
tions on the delivery of cheques
through subordinates.

9. At present the Code (para
1371) prohibits delivery of cheques
to contractors through subordinates
not in charge of sub-divisions.
The number of sub-divisions, exclusive
of head quarters sub-divisions in
charge of the Executive Engineer
of the division, is at present 63,
and the number of upper subordinates
not in charge of divisions or
sub-divisions is 133; the removal
of the restriction in question
as regards upper subordinates only
would therefore more than treble the

2008 53
civil treasury. As letters contain-
ing remittances have to be register-
ed, there is no economy whatever
in the present system for remittances
not exceeding ten rupees — rather
the reverse, as the postage has to be
paid also — and even when the
amount of commission would exceed
the registration fees, it seems pro-
bable that, as the commission is
paid from one government pocket into
another, it might in a great many cases
be well to allow payments to be made
by postal money order, and so ensure
the prompt return of an acknowledg-
ment of payment which would constitute
at any rate an ad interim voucher.

11. It seems possible moreover
that, if the matter were taken up, the
postal department might be willing
to undertake service payments for
reduced commissions, just as they
now carry service letters for
reduced rates of postage. The charge
for a private letter is one anna
per folio, that for service letters
one anna for every ten totals:
similarly the commission on private
money order being approximately at
the rate of two annas for every
ten rupees, the postal department

2835/56 811
56

applications, would ensure the early return of an acknowledgment without the necessity for any more formal correspondence than that on the coupon of the money order; but, as stated above, payments made in this way should, I think, be confined to cases in which the payee has an established place of a business and a fixed postal address.

13. The next cause of delay (c), the sending of vouchers after the Executive Engineer if he is away on tour, is more correctly a cause of aggravation of some delay already otherwise occasioned. The additional delay thus caused ought never to be serious, and it is not at all desirable to do or say anything that would tend to diminish the personal interference of the Executive Engineer in such matters. The absence of the Executive Engineer from head quarters must of course delay all business; but this is unavoidable.

14. The next two causes (d) and (e) of para 6, must to some extent be considered together: (d) is an instance of a not uncommon

2855/56 104
56
to be decided on other grounds
than this. Assuming moreover that
the bill, if prepared in the sub-
divisional office, will ordinarily
be based on measurements taken by
the subordinate (and not by the
sub-divisional officer), I consider
that the certificate should be
modified accordingly.

19. Taking the procedure to
be as supposed in the last para,
I do not see why the subordinate
should be required to sign anywhere.
He is presumably responsible, only
for his detailed measurements, which
do not appear in the certificate at
all; and it is not very clear why
he should be made to sign the
quantities deduced from his measure-
ments, and the money amounts arrived
at by applying schedule rates to
those quantities. If he is to do
all this he might almost as well
prepare the bill.

20. With reference to para 18
above, there should not I think be
any difficulty in wording the
certificate so as to make it readily
applicable whether the measurements
are taken by the subordinate (and

2855 11P
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and must be brought to account and
vouched for. The correction of the
overpayment (if any) is a separate
matter.

23. Delays arising from the
next cause (g), the returning of
vouchers for the purpose of obtain-
ing the initials of the payee to
corrections, might, I think, be
practically done away with. The
corrections made are almost invari-
ably such as reduce the amount
of the payment. No payee is at all
likely to dispute a correction in
his own favour, and it might very
well, I think, be ruled that the
initials of the payee are only
necessary where the correction in-
creases the amount of the payment
acknowledged. Perhaps however it
might be better to rule that when
the amount is reduced, instead of mak-
ing any actual correction, a note
should be added to the effect that
the actual payment was so much, for
such and such reasons.

24. With regard to the next
point (h) I can only suggest, in the
first place that great caution
should be exercised in laying down

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classes of cases.

26. The other requirement was introduced by the Government of India (vide Govt. of India Circular No. 8 P.V. dated 10th June 1932), who apparently attached some importance to it at the time; but I think it is very doubtful whether it gives any greater security, and it is responsible for a good deal of trouble. If a man can read and write, then his signature to a receipt which shows plainly in print in his own language that it is in full payment of all demands, ought surely to be sufficient. The man in respect of whom additional precaution may really be necessary, is the man who cannot read and write, and in his case the requirement in question is of no assistance. I am moreover disposed to think that it is best to act generally on the principle that a man must be held to understand and accept that which he signs; and that if you act on the contrary principle of taking unnecessary precautions to protect him, you unnecessarily run the risk of prejudicing your own cause in any case in which the precautions may be omitted.

for a good half of the delays, either by themselves or in combination with other causes.

28. With regard to the complaint as to the multiplicity of forms, it will be seen that there are five forms (Nos. 14 white, 14 yellow 14 A, 15 and 17) for use in connection with claims and payments for works done or materials supplied. Three of the varieties (14 white, 15 and 17) correspond to differences (real or supposed) in the nature of the service rendered, the other two varieties are due to differences in the occasion on which the payment is made.

29. Bearing in mind the sort of establishment by which the forms are used, there can, I think, be no doubt that this multiplicity of forms is likely to lead to frequent mistakes. It is not only that the clerk concerned is likely to use a wrong form, but the differences between such forms as, say, 14 and 14 A., as regards the arrangement of the matter, and the inclusion of certain things in one form, and their omission in another, are

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certificates would have to be signed by the sub-divisional officer himself, it may be reasonably assumed that this should not give rise to any mistakes; and I think that probably one form of certificate could be drawn up to suit both cases.

32. The only possible difficulty that I can see in the way of abolishing the separate form (M 17) for supplies bills, is that the contract certificate form could not conveniently be made to provide for showing the several works chargeable, in cases in which materials are obtained from one man for a number of works as is done in form M. 17; but this is very much a question of practice, and I find, from a scrutiny of bills for materials, that, as a matter of fact, there is only one single division (Nilgiri) in which advantage is taken of these provisions of form M 17. It appears that, in all other divisions, separate bills are made out for separate works, and even in the Nilgiri division the materials chargeable to each work are collected together, and probably the bill in its ultimate

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of the materials being intended
for a number of different works.

35. I will only add, with
regard to this point, that it will be
desirable, and indeed necessary, to
provide clearly for a form of receipt
to be given to the contractor or
supplier, by the subordinate actual-
ly receiving the materials supplied,
which receipts should form the basis
of the certificates in form M 14;
no payment being made on a certifi-
cate not supported by such receipts,
and no receipt for payment being
considered a proper voucher, unless
supported by the necessary receipts
for delivery of the stores. Such
receipts are evidently contemplated
at present, vide the heading of
column 9 of form M 17, viz "By whom
received and number of receipt
attached if not receipted below";
but they are nowhere definitely
provided for. I think however that it
is a mistake to dispense with these
receipts when the materials happen
to have been received by the officer
signing the certificate (as in form
M 17) because, if the receipts exist
they may easily be made the basis

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but this^{is} probably more than counter-
balanced by the trouble and waste
of time and paper occasioned by
unnecessary variety of forms. Apart
from this doubtful economy there is
apparently no advantage whatever
in using form 15.

37. I am disposed to think that
form 14, the yellow contract certi-
ficate, might also be done away with
as far as sub-divisional officers
are concerned; that is to say, its
use might very well be confined to
divisional officers. This would
probably prevent a good many mistakes
whether arising from the use of the
yellow form where the white should
be used, or from the use of the
white where the yellow should be
used, because even a sub-divisional
officer himself is not in a posi-
tion to say with certainty whether
final payment will or will not be
made on a certificate which is final
as far as he is concerned; and the
sub-divisional officers clerk, who
really prepares the certificate (when
it is not prepared by the subordinate
in immediate charge of the work),
knows even less about the matter.

38. From previous inquiries

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altered. I am disposed to think that this rule should be altered, and that the sub-divisional officer should only be required to prepare one copy for the Executive Engineer. Whether he should keep a certified copy for himself is a separate matter to be considered in connection with the question of the number of certified copies required, but he need prepare only one copy for the Executive Engineer, and the certified copy which I take it, in all cases of contract certificates, will certainly be required in the divisional office, would be made in the divisional office; and in cases of final payments the white certificate received from the sub-divisional officer would, by the addition of a few words, be made to answer for the certified copy of the yellow certificate (to be drawn up also in the divisional office) on which the contractor's signature would be taken. The occasions for mistakes owing to the use of two different forms in the sub-divisional office would thus be obviated, without any additional work where, but with a transfer

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in a particular way. The form is under consideration in connection with your office note No. 1805 G. dated 7th May 1888 forwarding letter No. 325 G. D. dated 25th April 1888 from the Superintending Engineer 1st Circle. There is no probability of any confusion between this form and the contract certificate form.

42. The next and last point is the complexity of the forms. In connection with this point it will perhaps be sufficient at present to consider only this one form 14 (contract certificate) which, as explained above, might probably be made the only form to be used by sub-divisional officers or subordinates.

43. The first point to be noticed in connection with form 14 is, that it is not simply a receipt for a sum paid. A complete certificate in form 14, after payment is made, consists of six distinct parts, namely :-

- (a) the docket with a variety of information more or less necessary or useful in the divisional office or in the Examiner's office;
- (b) a statement of the contractor's claim - purports to be such giving quantities

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no longer be involved with mistakes in other documents, yet a new occasion for mistakes and correspondence would be created, namely the possible total absence of the connected documents.

45. I do think, however, that the frequency of the occasions for returning the voucher, on account of mistakes and omissions in other parts of the document, might be considerably reduced by limiting the matter which the contractor is required to accept and assent to: because, as long as the contractor's assent and signature is required to any part of the document, any correction in that ^{part} may require confirmation by his initials or signatures.

46. As the form now stands the contractor is required to sign the statement of claim (b), but the theory that the so called bill is his (the contractor's) statement of claim, is, I believe, a pure fiction. The so called bill is in fact merely a departmental valuation of work done, on which the contractor might

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to Executive Engineers ⁶⁷ sub-divisional officers' measurement book in case of check-measurements, and to bring together all details to be filled up by one and the same individual, ^{so} that every individual concerned, the Executive Engineer, the sub-divisional officer, the subordinate in charge of the work, the accountant, and the head clerk, should be able to see at a glance whether he has or has not entered all the details required from him. Also in the case of details which do not require to be stated more than once — if at all — e.g. the amount, description, and position of the security lodged — the fact should be clearly shown on the form.

51. Another improvement, in the same direction, would be to arrange the notes so as to bring clearly under the notice of each individual concerned, such as the clerk or accountant checking the bill or certificate, the responsible officer authorizing the disbursement, the cashier or other actual disbursers, and so on, all the separate points which he individually should look to before or when doing his share

Transactions which is in consequence not infrequently omitted

(a) space might perhaps be left under the certificate for "remarks by the sub-divisional officer".

53. Many mistakes in vouchers taken in the miscellaneous receipt form, M 17, might probably be prevented, by providing printed sample receipts showing, for all ordinary cases (not many) for which this form is used, the particular that should be given, and the manner of entering them. These forms are issued in books, and it would be easy to bind the sample receipts with each book of forms.

54. In para 22 I have suggested that the practice of returning vouchers on account of high rates and unauthorized charges should be prohibited; but I find that there are several other faults, not included in the causes enumerated by Supg. Engineers, which lead to the unnecessary return of vouchers by Executive Engineers to sub-divisional officers and by the latter to subordinates, for instance:-

(a) want of explanation in case of cash payments over Rs. 10 each: explanation, if required, can be obtained without returning the voucher:

payment is made of a claim submitted by the creditor himself, and as to which there is no dispute (para 8);

(2) on the other hand facilitate payments by allowing delivery of cheques through any upper subordinate (para 9);

(3) by allowing free use of the postal money order system (paras 10 - 13);

(4) settle definitely who is to prepare bills or contract certificates, if possible, prohibiting their preparation by subordinates below sub divisional officer and relieving ~~them~~ from signing the bill or certificate, and arrange the form accordingly (paras 14 - 21);

(5) prohibit the return of vouchers by Executive Engineers to sub-divisional officers, or by the latter to subordinates, for such reasons as high rates and unauthorized charges (para 22), or for want of any explanation or information which can be obtained without returning vouchers, or even supplied in the divisional office (para 24);

(6) allow the Examiner discretion to accept vouchers without the payees initials to corrections to the payees advantage (para 23);

(7) do away, as far as possible, with non essential requirements, such as insisting on an impracticable number of witnesses (paras 24 and 25), insisting on the payee's entering in his own handwriting the words "in full settlement of all demands", or insisting on entry of the amount in the vernacular whenever the payee signs in the vernacular (para 26);

(8) if these requirements cannot be dispensed with altogether,

and omissions leading to the return of vouchers, either from this office or from divisional offices, about two-thirds, and then not the least frequent, would be effectually removed by the adoption of the above proposals, whilst the probability of the occurrences of the remainder would be greatly reduced.

57. I have only to add, with reference to the remarks of the Supp. Engineer 5th. Circle regarding certain "orders" alleged to have been given by the inspecting officer, that the Executive Engineer must have misunderstood the Dy. Examiner. It is very probable that the latter may have said that this or that thing "should be" or "ought to be" done in such and such a way, meaning that that is the correct way, or the way prescribed in the Code, but this is very different thing from ordering it to be done, and this Mr. Rainier assures me he never has done. Nevertheless, to make certain of the matter in future, I have given definite instructions that inspecting officers shall avoid the use of any expression which is at all likely to be

deal with... of these... rather... not... practical... than... required... explanation... and... to... in each... and... and... allow the... as... as... errors... which... at all... without... delay.

(9) reduce to one form the present five forms of vouchers for payments to contractors & suppliers for works and materials (para 24 - 27).

(10) make this single form as plain and intelligible as possible... as far as possible in a single place... to be furnished by each individual concerned (para 50) and (51) by... directing the attention of each individual to the several points which should be noted... or before... of the business (para 51).

(11) remove occasions for the return of the voucher to the paper... in it to the... the same... the form of... itself (para 52 - 53).

(12) make the... of the form in the... in para 54.

... to... working... the... about... the... could be... that... that... of some five and forty... kinds of possible errors.

...in order to give to Executive Engineers
 directions to the Executive Engineers
 and directions that it may be necessary
 to give to Executive Engineers
 on matters of procedure in account-
 ing - the matter in question was
 not one of accountancy - will be
 given by itself.

52. Office of the General forms
 referred to in paragraph 51 hereunder.

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117 29.5.87
 117 3.3.88
 117 2.5.88
 117 6.7.88
 117 11.11.88
 117 12.5.88
 117 22.6.86

117 9.8.88

Final
 Test

PUBLIC WORKS DEPARTMENT.

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PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the

Read the following

Letter from the Superintending Engineer to the
 Engineer in Charge of the Public Works Department
 H.E. No. 178 E.W. dt. 2nd December 1887.

Do } H.E. No. 194 dt. 21st December 1887.

Do } H.E. No. 1739 J. dt. 25th December 1887.

Do } H.E. No. 407 G. dt. 29th January 1888.

Do } H.E. No. 1912 dt. 20th February 1888.

Do } H.E. No. 38 E.L. dt. 14th April 1888.

Do } H.E. No. 1926 dt. 20th July 1888.

Letter from the Engineer in Charge of the Public Works Department
 H.E. No. 1926 dt. 20th July 1888.

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The letters from
 Superintending Engineers above
 recorded are replies to G.O. No. 2900
 dated 4th November 1887
 calling for reports as to the
 various circumstances which
 prevent the submission of
 vouchers with the accounts to
 which

which they relate.

2. The reports are analysed at length by the Examiner, and the causes which militate against the punctual submission of vouchers are summarised in para 6 of his note.

3. With regard to cause (a) the delay through the Government diminished office of trust that cheques drawn by the Executive Engineer, passed in because the cheques were not submitted and the transfer was not made. It is suggested, long after it has been brought to 1855, will account to effect an appreciable improvement in the number of vouchers accompanying the monthly accounts.

4. With respect to (b) the delay in transmission of cheques through the post, because the post office of the day is so difficult in finding the papers which are concerned in the money, and when the letter containing the cheque is delivered the delay is so long that the cheque is often lost. It is suggested that the transmission of cheques through the post should be limited to

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72 26

Does not actually refuse to give a receipt, owing to his not admitting the correctness of the payment. No cases in which the payees are firms or parties having established places of business or fixed postal addresses, and that the rule which prohibits the delivery of cheques through subordinates not in charge of sub divisions, should be modified so as to permit their delivery through any upper subordinate at the Executive Engineer's discretion. The necessary standing orders will be framed accordingly. The Government consider that it would be an advantage if the postal money order system was fully used in making remittances, but before further orders are passed on this point, the Examiner's suggestion in paras 11 and 12 will be referred to the Director General of the Post Office for consideration and remarks.

5. A No special order is issued. The necessity of sending vouchers after the Executive Engineer if he is away from the place required.

from last quarters required with
when they arrive. regard to
item (9).

(6) With reference to the remarks

(1) The necessity of sending in para 2
bills to sub-divisional 17/10/21
for the purpose of obtaining
their signature to the
certificates of expenditure. Examined

(2) The fact of sub-divisional note is
officers requiring sub-divisional
to submit bills in triplicate
triplicate, and deferring
submission of vouchers to
the divisional officer when
less than the required
number (3) of copies is
submitted. Submit
their views

as to whether any inconvenience
would result from prohibiting
the preparation of bills or
contract certificates by sub-
divisional officers.

The Government agree with
(1) Returning of vouchers to the divisional
sub-divisional officer, or the voucher
by him transmitted, should
for explanation of high
rates and unauthorized
charges. returned
for explanation

of high rates or unauthorized
charges, or of such
matters as are described

in

2855/56 27

in para 52 of the note. The
payments having been made,
should be brought to account
and the vouchers should be
attached to the account.
Explanation should of course
be called for whenever con-
sidered necessary by a super-
visor officer, but such expla-
nation should be dealt with
separately.

8. With regard to (9) the Govt.

(9) Similar returning of current
vouchers for the purpose have no
of obtaining the initials objection
of the payee's connections
made by the divisional
Executive sub-divisional the Exam
officer; the delay in
such cases being frequently
increased by difficulty to accept
in filling the payee's vouchers

without the payee's initials to
connections. Such initials need
only be obtained when the
connection increases the amount
of the payment.

9. The question as to the

(1) Similar returning of number of
vouchers on account witnesses
of some informality required to
in the signature of the attest
payee, or in the attestation of the witnesses payments

as (in case of final pay- was referred
ments) because of the To Superin-
omission of the payee tend a gen-
to enter in his own hand. requires
avoiding the words "in in final?
full settlement of all demands. 12/10 WdP.

2nd May 1855, and their replies
will be considered separately.

Superintending Engineers are
now requested to express their
views as to whether any
financial security is desired
by requiring contractors in
the case of final payments
to add in their own hands
working the words "as a
final ~~settlement~~ payment
in settlement of all demands
10. The Government is desirous
(a) of simplifying the forms, and
which being to the end, with the
of many forms and the
to the nature of the Examiners
in his
in the proper form. remarks.
of the complexity of forms, as to the
and consequently delays
frequency of mistakes and in
of details the to any mistakes
in which may mistakes
necessitate the return which arise
of the number for from the
correcting. numbers
and

2855 856 m 8

and complexity of the forms
now prescribed for use by
officers of the Department, and
are ~~an~~ ^{an} ~~unpleasant necessity~~ ^{of} ~~for~~

Simplifying and condensing
the forms, as far as practicable.

The suggestions of the Examiners
under these heads are generally
approved, and he is requested

to submit for consideration
the revised forms proposed by
him, together with the requisite
draft standing orders

introducing them into the
code. These, if necessary,
will be referred to Superintending
Engineers for opinion before
final adoption.

H. E. N. WdP.

Copy of the above for-
warded to the Director General
of the Post Office for perusal of
remarks with reference to paras
11 and 12 of the Examiners' note.

4. 9. 55 2
2/10

To Superintending Engineers
being sent to the Post
Office for the g.
Exam. 1. 10. 2 2000 to

4. 9. 55 2
2/10

26-8-45 ✓

Coll. of 1888
PUBLIC WORKS.

13 Sep 1888, No. 2855 W
2856.

Vouchers

Orders in reports of the
superintendents as to the
amounts with the accounts
to which they relate.

Vouchers

To send copy of
the papers on
reports of superintendents as
to the amount of -
the accounts to
which they relate.