

- (1) பக்கங்களின் எண்ணிக்கை 14
 (2) புதுக்கித் திருப்பிய நாள் 4.8.88 29.7.8
 (3) ஆதரங்குறிப்பவர் சுருக்கொப்பம் 6/2/88

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

PUBLIC WORKS. துறை

அரசாணை எண். — 3148.W அச்சகம்
 மு. கோப்புத் தாள் எண். பலவகை

நாள் : 8. 10. 1888 198-

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

Handwritten signature

ஆவண. கா-1-18,006-15-6-87.

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GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper:—

Office note from the Examiner, Public Works Accounts, dated Madras, 27th September 1888, No. 2324.

In para. 3 of G.O., No. 2465 W. of 13th August 1888, Government directed me to submit separately my views regarding the necessity of comparing measurement sheets with the measurement books of which they purport to be extracts, and also regarding individual responsibility for the check in question, in order that the opinions of the Superintending Engineer might be taken.

2. The first question arose out of a remark by the Deputy Examiner in his report on the last inspection of the Tinnevely division. He remarked that no such comparison was made, on which I observed that, in my opinion, occasional inspection of measurement books was all that was necessary, meaning that systematic comparison of all measurement sheets with the original records in the corresponding measurement book was neither necessary nor practicable.

3. The Executive Engineer, Tinnevely division, when replying to the inspection report said nothing on the point, but the Executive Engineer, Trichinopoly division, in reply to a similar remark made with reference to the procedure in force in that division in his predecessor's time (when the division was inspected), stated that he thought it necessary to compare every measurement sheet with the measurement book, and that he has always had measurement books forwarded *with* measurement sheets for this purpose. He added that he did not understand what I meant by occasional inspection of measurement books, that measurement books are inspected by Executive Engineers and Sub-divisional officers when checking measurements of works, and that no other inspection would possibly be required.

4. The question then is whether any systematic comparison of sheets with books is necessary, and, if so, how it is to be made. Supposing that it is considered necessary it may apparently be done in two ways, namely, (1) by requiring the measurement book to be sent in every case with the measurement sheet, the plan adopted by the Executive Engineer referred to above, or (2) by carefully filing the measurement sheets in files corresponding with the book from which they are extracted and then systematically comparing the two when the books (on completion) are eventually sent to the Divisional office for final record.

5. As for the first plan, it seems to me that, if measurement books are to be sent in every case, it is mere waste of time to copy out and submit measurement sheets. The object, as I understand it, of sending either one or the other, is to have the means of checking quantities in bills and certificates, and, if the measurement book is sent, the necessary check can be made on the book and the sheet is useless. In G.O., No. 746 W., dated 5th March 1888, Government decided that measurement sheets should be sent to the Divisional office, and I understand this decision to mean that measurement books should not be sent, the intention being to avoid the inconvenience of frequently sending measurement sheets away from the work. If, therefore,

measurement sheets are to be submitted, and if any systematic comparison of measurement sheets with measurement book is considered necessary, it should, I think, be made when the books are finally sent to the Divisional office, the measurement sheets being carefully kept for the purpose.

6. I do not think it can possibly be necessary to compare every sheet with the corresponding original entries in the book; but I think that a small percentage of measurements—principally final measurements—to be selected at random by the Executive Engineer when the books are finally sent in should be compared with the sheets. This and the inspection of measurement book on the work by the Executive Engineer or Sub-divisional officer when checking measurements seem to me all that can be required.

7. In connection with this matter the Superintending Engineer, VI Circle, has raised another question which might as well be considered at the same time—the question of the size of measurement books. He apparently thinks it would be convenient if they were supplied in several sizes, chiefly smaller than that now in use. As to this, I think much depends on the way in which the measurement books are intended to be used. If it is intended that there shall be a separate measurement book for each work, to be sent in on completion and recorded with the accounts of the work, then it would no doubt be advisable to bind the forms up in books of various sizes; but, if the intention is that each officer and subordinate shall have in use one book and one only at one time, using the same book for all works, then there would not, I think, be any advantage in having books of different sizes. It seems probable that the system of having a book for each work would be most suitable in case of subordinates, whereas Executive Engineers and Sub-divisional officers would each have a single book for check measurements. It is for Executive Engineers and Superintending Engineers to say what different sizes of books will be convenient in practice, i.e., how many pages each size should contain.

8. With regard to the question of individual responsibility for check of measurement sheets or measurement books, the Government of India (in Resolution No. 224 A.G., dated 21st June 1888, communicated with G.O., No. 2161 W., dated 16th July 1888) has ruled that the accountant is responsible for checking the details of measurement sheets and for agreement of the resulting quantities with quantities entered in contract certificates. It seems to me very doubtful, however, whether it is possible for an accountant, with his present assistants, to check every calculation in every measurement sheet or book; and it would be well to obtain the opinions of Superintending Engineers on this point. A distinction might perhaps be made between measurements of *bona fide* piece-work and measurements of contract work; also between final measurements and other measurements, all the former being checked, but only a small proportion of the latter.

Order—dated 8th October 1888, No. 3148 W., Public Works.

Communicated to Superintending Engineers for favor of their views in brief terms.

(True Extract.)

Captain, R.E.,
Under-Secy. to Govt., P.W.D.

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

Ed. J. Henricus.
Spore Cypia

GENERAL
ACCOUNT.

Gobi. of 1888 Madras.
PUBLIC WORKS.

Dated October, 8th.

Recd.

Encl.

G.O., 8th Oct. 1888, No. 3148 W.

OCTOBER.

Measurement Books

Office note from the Examiner, Public Works Accounts, reporting on the subject of the necessity of comparing measurement sheets with the —, communicated to Superintending Engineers for their views.

GOVT.
OF MADRAS.

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[O. No. 8.]

P.W.
DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 27 September 1888.

OFFICE NOTE No. 2324

To

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dated

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6. I do not think it can possibly be necessary to compare every sheet with the corresponding original entries in the book; but I think that a small percentage of measurements — principally final measurements — to be selected at random by the Executive Engineer when the books are finally sent in, should be compared with the sheets. This and the inspection of measurement book on the work by the Executive Engineer or Sub-Divisional Officer when checking measurements seem to me all that can be

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7. In connection with this matter the Supg. Engineer 6th Circle has raised another question which might as well be considered at the same time, the question of the size of measurement books. He apparently thinks it would be convenient if they were supplied in several sizes, chiefly smaller than that now in use. As to this, I think much depends on the way in which the measurement books are intended to be used. If it is intended that there shall be a separate measurement book for each work, to be sent in on completion and recorded with the accounts of the work, then it would no doubt be advisable to bind the forms up in books of various sizes; but if the intention is that each officer and subordinate shall have in use one book and one only at one time, using the same book for all works, then there would not I think be any advantage in having books of different sizes. It seems probable that the system of having a book for each work would be most suitable in case of subordinates, whereas Executive Engineers and

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measure-

B. No 2465 W 12.8.88.
 . . . 2161 W 16.7.88.
 No 2196 C 11.6.88.
 . . . 1250 C 27.4.88.
 B. No 3207 W 24.11.87.
 . . . 3120 W 19.11.87.
 . . . 2235 W 2.9.87.
 . . . 3087 W 22.11.86.
 B. 746 W of 5.3.88.
 A. 2769 W of 21.10.86.
 No 2041 C of 17.6.87.
 . 4023 C of 11.11.87.
 . 2311 C of 9.7.87.
 B. No 2711 W of 1.9.88.
 . . . 3395 W of 13.12.87.
 A. 2984 W of 11.87.

L. J. W. / Proposed to add
 words in der limit.

11.4.88

No 3148 W of 8. October 1988

A

J. W. / 2.10.88

Communicated to
 Communicated to
 Supt. Engineers for favour
 Supt. Survey for favour
 of their views in brief
 of their views in brief
Terms
Arms

W. W. / 2.10.88

J. W. / 4/10/88

note. This is not a fresh
 question raised by L.
 The report has been
 submitted in Com-
 mittee with a call
 from Govt. L.

To Supt. Engineers 15/10
 Consq. Architect to Govt
 Capt. W. W.
 Examiner P. W. Accom. L.
 Govt. L.

0 2/10- 28/10

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Gobt. of (1888) Madras.

PUBLIC WORKS.

Dated

9/10/88

Recd.

Encl.

G.O. 8 Oct 1888, No. 31484

Measurement books

Office note from the Engr,
Mantle, reporting on
the subject of the necessity
of comparing measurement
sheets with the —
and to Supply Engrs for
their views.

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9/10/88